GOVERNANCE QUARTERLY UPDATE QUARTER 4 2019/20 AND QUARTER 1 2020/21

28 JULY 2020

REPORT OF CABINET MEMBER: CLLR CUTLER- DEPUTY LEADER AND CABINET MEMBER FOR FINANCE AND RISK

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WARD(S): ALL

PURPOSE

To provide members of the Audit and Governance Committee with a summary overview of the key issues in respect of governance arising during the fourth quarter of 2019/20 and first quarter of the 2020/21financial year.

RECOMMENDATIONS:

1.   That the Audit and Governance Committee notes the content of the report, the progress against the internal audit management actions and raises any issues with the Cabinet Member.

IMPLICATIONS:

1   COUNCIL PLAN OUTCOME

1.1   This summary document supports the council to be open and transparent by reporting the effectiveness of its governance framework and highlighting areas of weakness or issues of concern.

2   FINANCIAL IMPLICATIONS

2.1   There are no financial implications arising from the content of this report.

3   LEGAL AND PROCUREMENT IMPLICATIONS

3.1   There are no legal or procurement implications arising from the content of this report.

4   WORKFORCE IMPLICATIONS

4.1   None.

5   PROPERTY AND ASSET IMPLICATIONS

5.1   None

6   CONSULTATION AND COMMUNICATION

6.1   Consultation on the content of the Report has been undertaken with the Deputy Leader and Cabinet Member for Finance and Risk, the Chairman of the Audit and Governance Committee and Executive Leadership Board (ELB).

7   ENVIRONMENTAL CONSIDERATIONS

7.1   None

8   EQUALITY IMPACT ASSESSEMENT

8.1   None arising from the content of the report, although officers will have regard to the considerations as set out in the Equalities Act 2010 and whether an Equality Impact Assessment will be required to be undertaken on any specific recommendations or future decisions made. This report is not making any decisions and is for noting and raising issues only.

9   DATA PROTECTION IMPACT ASSESSMENT

9.1   None Required.

10   RISK MANAGEMENT

10.1   This report presents a summary update on how the council is performing against the governance processes and procedures that are in place and set

out in the Local Code of Corporate Governance. Independent assurance provided by the council's internal and external auditors evidence where there are weaknesses in the council's governance arrangements and are highlighted in this report.

11   SUPPORTING INFORMATION:

11.1   This report sets out the summary information in respect of the fourth quarter of 2019/20 and first quarter of the 2020/21 financial year concerning governance.

11.2   The Q4 monitoring report was scheduled to be presented to this Committee at its meeting on 11 June which was cancelled due to the COVID-19 pandemic. The information that would have been included in that report has been combined into this the Q1 report.

Annual Governance Statement

11.3   Progress against the actions included in the 2018/19 Annual Governance Statement is included in Appendix 1 to this report.

11.4   As set out in the Internal Audit Plan 2019/20, the audit of partnership working at the council was completed before the 31 March 2020 and identified a number of issues. An action plan is now in place to respond to these issues during the next six months and for this reason partnership working remains an issue on the updated Annual Governance Statement 2019/20. Progress against these actions will be included in future quarterly monitoring reports.

11.5   The actions identified in the AGS to respond to the capacity to deliver projects and procurement issues have either been completed or are now incorporated into business as usual and therefore do not appear in the updated AGS 2019/20.

11.6   Report AG030 elsewhere on this Committee's agenda includes the Annual Governance Statement 2019/20. Progress against the actions included in the AGS will be reported to future meetings of this Committee.
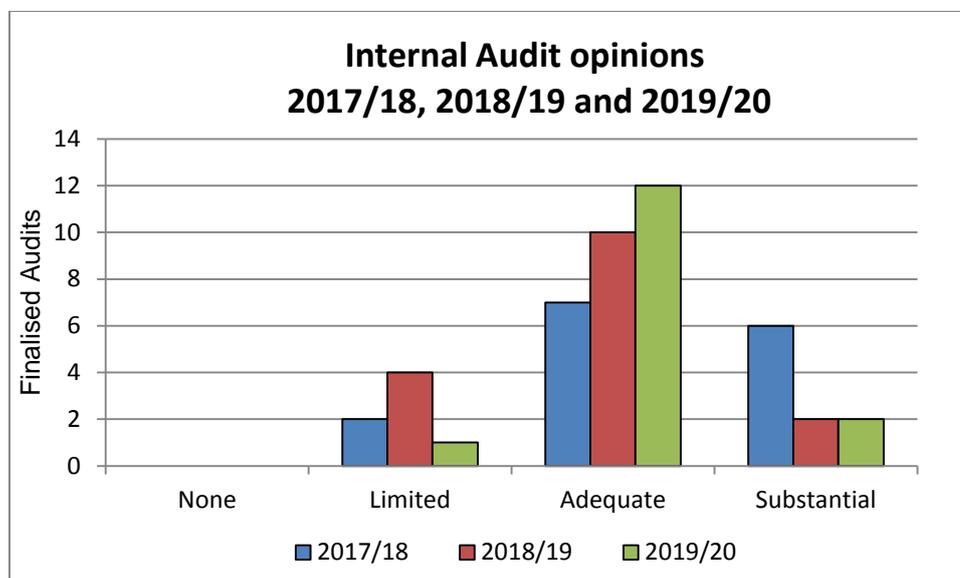
Declarations of gifts and hospitality

11.7   During the period of January to March 2020 (Q4), the following declarations by members and officers were recorded. The members have accordingly each updated their register of interest forms.

- One declaration made by an officer relating to the receipt of confectionary which may arguably not reach the £5 threshold but has been recorded for completeness.

- Three declarations of hospitality by Cabinet Members invited to hosted events, theatre trips or complementary tickets to festivals across the district.

11.8   During the period April to June 2020 (Q1), there were no declarations of gifts and hospitality made by officers or Cabinet Members.

Internal Audit Assurance Reports

11.9   The graph below shows the assurance levels of the completed internal audits that were included in the 2017/18, 2018/19 and 2019/20 (to date) Audit Plans.

**Internal Audit opinions
2017/18, 2018/19 and 2019/20**

Opinion	2017/18	2018/19	2019/20
None	0	0	0
Limited	2	4	1
Adequate	7	10	12
Substantial	6	2	2

(Y-axis: Finalised Audits)

11.10   There have been no published audit reports that concluded with a ''no'' assurance opinion.

11.11   Since the last Audit and Governance Committee meeting on 5 March 2020 there have been five internal audit reports published. These are:

- Emergency Planning (Substantial Assurance Opinion),
- Payroll (Adequate Assurance Opinion),
- Programme & Project Management (Adequate Assurance Opinion
- IT Backups (Adequate Assurance Opinion).
- Housing Finance – Garage Lettings (Adequate Assurance Opinion)

11.12   No internal audit reports have been published so far that are included on the 2020/21 Internal Audit Plan.

11.13   Progress against the 2019/20 Audit Plan is given in Appendix 2 of this report. The appendix also includes an update on the progress that has been made since 1 April against the audits included in the 2020/21 Audit Plan.

Internal Audit Management Tracking

11.14   Progress against the management actions that are included in the internal audit reports (since May 2016) are regularly reviewed by managers. A new
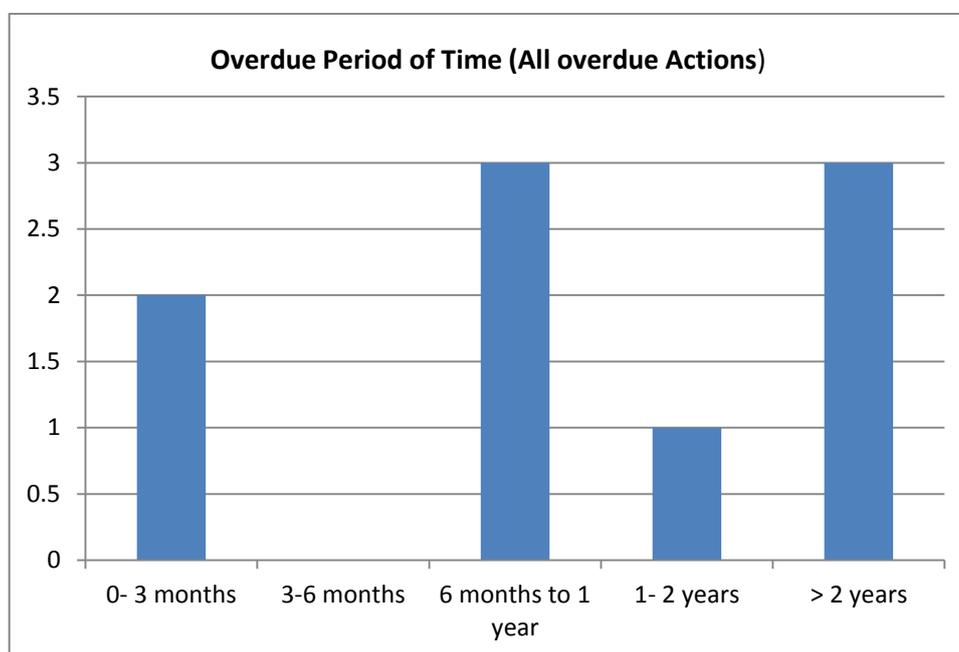
approach to the management of actions included in internal audit reports has been introduced with increased Executive Leadership Board (ELB) visibility.

11.15 A summary table showing the status of these actions is reported on a quarterly basis. These recommendations are kept under regular review to assess where some are superseded by external or internal factors.

11.16 To support the Committee to quickly identify where there are overdue actions, the progress table on the next page includes only those audits where there are overdue actions. It remains a priority for officers to focus on completing their actions within agreed timescales and progress continues to be made to reduce the total number of overdue actions.

11.17 The outbreak of the COVID-19 pandemic has inevitably had an impact on staff capacity and a number of staff have been actively supporting the council's response during the last four months, many almost exclusively.

11.18 A number of internal audit actions were due to be either progressed or completed during this period and due to the pandemic there has been some slippage.

11.19 An additional narrative is included to the table to provide a brief explanation of the overdue audit actions and the reasons for the delay in completion including where the delay is caused by the COVID-19 pandemic.

11.20 There are currently 9 overdue audit actions with 2 being high priority. This is 3 less than was reported to the Committee in March when there were 12 overdue internal audit actions. The number of high priority actions is 2 which is one more than reported in the previous report and reflects increased visibility and scrutiny at Executive Leadership Board (ELB).

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Management Actions ('High Priority')				
				Reported	Not Accepted	Pending	Cleared	Overdue
Hampshire Cultural Trust	24/05/16	SDP	Limited	3 (0)	0 (0)	0 (0)	2 (0)	1 (0)
Update: Strategic Director - Place, Corporate Head Engagement, Service Lead – Estates met CEx of HCT on 3 April 2020 to agree all property lease issues and next steps to finalise leases. Work has progressed on all leases. It was agreed that the F2 lease and move was more complex and that a project team be set up to carry the work forward over the coming six months (to Oct 2020). A detailed schedule of maintenance/repair responsibilities for the 2 museums has also been drawn up and is now with HCT for its consideration and approval. This will form an important part of the revised lease agreements for the City Museum and Westgate								
Information Governance	28/03/17	SDR	Adequate	11 (1)	0 (0)	1 (0)	8 (1)	2 (0)
Update: The first overdue action relates to the retention of the former document management system archive which was due to be removed by 31 March 2020. This has now been extended to 31 October 2020 as it is still being used by officers to interrogate data or re-export images. The second action relates to the implementation of a document retention and disposal schedule and is being applied as part of the roll-out of the SharePoint upgrade								
IT Software Licensing and IT Asset Management	12/03/18	SDR	Adequate	3 (0)	0 (0)	0 (0)	2 (0)	1 (0)
Update: The Council's IT asset management software is being re-evaluated with the intention of having one centralised system for Winchester City Council and Test Valley Borough Council. This project was due to be completed by June 2020 but owing to the impact of the COVID-19 pandemic on staff capacity is now due to be completed by December 2020 for both councils.								
Digital Agenda	05/02/19	SDR	Adequate	3 (0)	0 (0)	0 (0)	2 (0)	1 (0)
Update: One outstanding action relating to the review of data on all council websites to ensure it is fully accessible. There is a project running in the background for website review which would have encompassed this action. That project has been delayed though due to other priorities and preparing the scope. IT liaising with providers to see what can be done to get sites accessible. Anticipated completion date for this action is now September 2020 when legislative changes take place.								

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Management Actions ('High Priority')				
				Reported	Not Accepted	Pending	Cleared	Overdue
Information Governance – GDPR	10/04/19	SDR	Adequate	2 (0)	0 (0)	0 (0)	0 (0)	1 (0)
Update: The overdue action relates to an update to the role profile of the Data Protection Officer and this has now been extended from 30/06/2019 to 31/10/2020 at the request of the action owner. It has not been achieved yet.								
IT – Mobile Devices	18/07/19	SDR	Limited	5 (3)	0 (0)	0 (0)	3 (2)	2 (1)
Update: Work on this had to be stopped which was scheduled for testing in May 2020 due to COVID-19 impacting IT resources. Work is currently being reprioritised with a revised date of September 2020 to complete Intune device testing. Subject to a successful pilot IT will then create a change schedule to replace Sophos MDM with Intune. This work may take up to 3 months to complete								
IT Back Ups 19/20	12/06/20	SDR	Limited	4 (1)	0 (0)	1 (0)	2 (0)	1 (1)
Update: The disposal of backups is detailed in a formal document that specifies the life cycle of backup tapes. The process is followed by the IT engineers in charge of IT infrastructure backup, and the administrative aspects of the process is managed by the business support officer. This high priority overdue action relates to the review of the tape disposal process. This has not been completed yet. Anticipate that this will be completed by the end of Q2 2020.								

11.21   Committee members previously requested a chart be included in the quarterly governance monitoring reports that show the period of time that the outstanding audit management actions have been overdue.

11.22   There are currently 9 overdue actions and the chart below provides details of amount of time that has lapsed since the target date for each of these actions.

Overdue Period of Time (All overdue Actions)

Overdue Period	Count
0- 3 months	2
3-6 months	0
6 months to 1 year	3
1- 2 years	1
> 2 years	3

11.23   The chart above shows there are three management actions overdue by more than two years. The oldest action relates to the audit that reviewed the transfer between the Council and the Hampshire Cultural Trust and was issued in May 2016. Council officers continue to liaise with the Trust and attended a meeting on 3 April 2020 to agree all property lease issues and next steps to finalise leases. Work has progressed on all leases. It was agreed that the F2 storage site lease and move was more complex and that a project team be set up to carry the work forward over the coming six months (to Oct 2020). A detailed schedule of maintenance/repair responsibilities for the two museums has also been drawn up and is now with HCT for its consideration and approval. This will form an important part of the revised lease agreements for the City Museum and Westgate.

11.24   Two further actions relate to the Information Governance audit. The first action relates to the implementation of a corporate document retention and disposal schedule which is now being rolled out as part of the SharePoint document management system upgrade and is expected to be completed during the spring. The second action refers to the document archive that was created when SharePoint was implemented. It was expected that this archive could be deleted after two years, however on occasion officers have required access to these electronic files. It has since been agreed that the

archive remain in place until 31 March 2020 after which it could be safely deleted. This date has now been revised to October 2020.

Risk Management

11.25   Due to the breakout of the COVID-19 pandemic the risk management workshop for Audit and Governance Committee members that had been arranged for 11 March had to be cancelled and will be rearranged for the autumn.

11.26   The council is reviewing its Risk Management Policy in light of the pandemic and will be working on this over the summer. The revised Policy is planned to be presented to Cabinet for approval on 16 December and will be reported to this Committee at its next meeting on 12 November for consideration and comment.

Code of Conduct Complaints

11.27   The Audit and Governance Committee has two sub-committees including the Standards Sub-Committee, whose purpose is to consider investigation reports, in respect of Code of Conduct Complaints, that have been referred to it by the Monitoring Officer.

11.28   Appendix 3 provides brief details of the Code of Conduct complaints that have been received and where the assessment (or investigation) into the complaint has concluded, a brief update on the outcome.

12   OTHER OPTIONS CONSIDERED AND REJECTED

12.1   None

BACKGROUND DOCUMENTS:-

Previous Committee Reports:-

AG0023 Governance Quarterly Update Q3 2019-20, 5 March 2020

Other Background Documents:-

None

APPENDICES:

Appendix 1 - Annual Governance Statement 2018/19 – progress update

Appendix 2 – Internal Audit Progress Report

Appendix 3 – Code of Conduct complaints

Annual Governance Statement 2018/19 – Action Plan progress update – July 2020

No.	Issue	Actions	Progress Update	Lead Officer	Target Date	Current Status
1	**Partnership working** – the need to ensure that the Council maintains effective partnership working	Annual report covering the performance of key partnerships scheduled to be considered at The Scrutiny Committee.	Annual partnership performance report delayed due to the cancellation of Scrutiny Committee in November 2019 owing to the Purdah period before the General Election in December. More recently the report has been further delayed due to the COVID-19 pandemic and staff capacity. This report which will include performance information relating to the Council's significant partnerships will now be considered at The Scrutiny Committee in the autumn.	Corporate Head of Engagement	November 2020	**Red**
		Review of partnership working included in the Internal Audit plan 2019/20	Internal audit fieldwork has been completed with draft report issued.	Corporate Head of Engagement	December 2019	**Complete**

2	**Capacity to deliver projects –** ensuring that the Council has sufficient and appropriately qualified staff to deliver its programme of projects	Ensure regular project monitoring reports are considered by the Programme Management Group and that capacity issues are highlighted and remedial action agreed	From July 2020 PMG was replaced with the Programme and Capital Strategy (PAC) Board. This senior group meet monthly and review progress across the Council's portfolio of projects. A more robust and meaningful highlight report template has been introduced to better highlight progress against project milestones, risks, and resource requirements, This approach was supported by the recent Audit.	Strategic Director: Resources	**Ongoing**	**Complete**
		Ensure that all significant projects follow the arrangements as set out in the Project Governance Policy highlighting requests for additional resources where required.	A gate-way process has been established and use of this across the Project Office is being embedded where appropriate for the organisation. Heads of Programme work with the Strategic Director for Place and the Corporate Head of Strategic Support to request resource as needed. In conjunction with a revised Programme Management Group this will improve	Strategic Director: Resources	December 2019	**Complete/ Ongoing BAU**

		project visibility, overall project governance and embed best practice.			
		Internal Audit scheduled to take place during 2019/20 covering Programme and Project Management which will review compliance in relation to live/ ongoing projects.	Audit completed and adequate assurance given and minimal management actions.	Strategic Director: Resources	December 2019	**Complete**
		Maintain and embed into the organisation membership of the Association for Project Management (APM) to promote further consistency of project management across the council	We have maintained the organisations APM membership and Project Office team members have received training. Steps to review and re-position the Programme Management Group are being taken to improve these meetings in order to better drive and embed consistency. Standard template documents are being updated and the implementation of the use of Project Management software across major projects is also improving and embedding consistency.	Corporate Head of Strategic Support	September 2019	**Complete/ Ongoing BAU**

3	**Procurement and Contract Management** – ensuring that the Council maintains a comprehensive, publicly accessible contract register, following its own contract procedure rules.	Ensure that a comprehensive contract register of all contracts over £5,000 is maintained and available to the public.	Comprehensive contract register is published.	Service Lead – Transformation & Procurement	Ongoing	**Complete**
		Review of platform for publication of public contract register to ensure that it is easy for staff to update and maintain.	From April 2020 contract register has been published on our website in an accessible format that meets the requirements of the Local Government Transparency Code 2015, as opposed to publishing via a third party platform.	Service Lead – Transformation & Procurement	December 2019	**Complete**
		Internal Audit scheduled for later in 2019 to ensure that the Council follows its own Contract Procedure Rules as set out in the updated Constitution and is conforming to relevant contract management legislation.	Audit completed with adequate assurance opinion given and no management actions required	Service Lead – Transformation & Procurement	Ongoing	**Complete**

Internal Audit Progress Report

July 2020

Winchester City Council

Winchester
City Council

Southern Internal
Audit Partnership

Assurance through excellence
and innovation

Contents:

Southern Internal Audit Partnership

Assurance through excellence and innovation

1. Role of Internal Audit

The requirement for an internal audit function in local government is detailed within the Accounts and Audit (England) Regulations 2015, which states that a relevant body must:

'Undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.'

The standards for 'proper practices' are laid down in the Public Sector Internal Audit Standards [the Standards – updated 2017].

The role of internal audit is best summarised through its definition within the Standards, as an:

'Independent, objective assurance and consulting activity designed to add value and improve an organisations operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes'.

The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the Council that these arrangements are in place and operating effectively.

The Council's response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the organisation's objectives.

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2. Purpose of report

In accordance with proper internal audit practices (Public Sector Internal Audit Standards), and the Internal Audit Charter the Chief Internal Auditor is required to provide a written status report to 'Senior Management' and 'the Board', summarising:

- The status of 'live' internal audit reports;

- an update on progress against the annual audit plan;

- a summary of internal audit performance, planning and resourcing issues; and

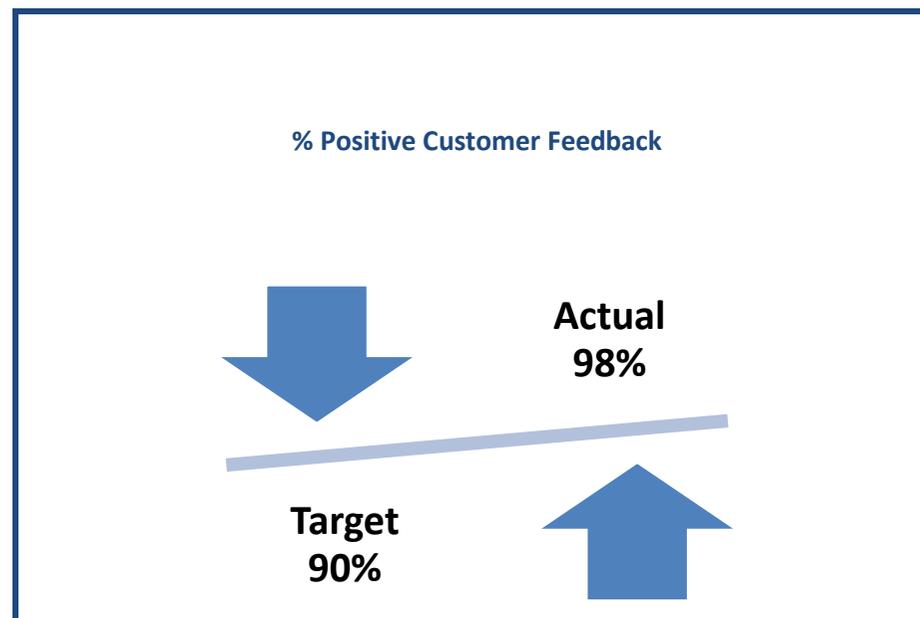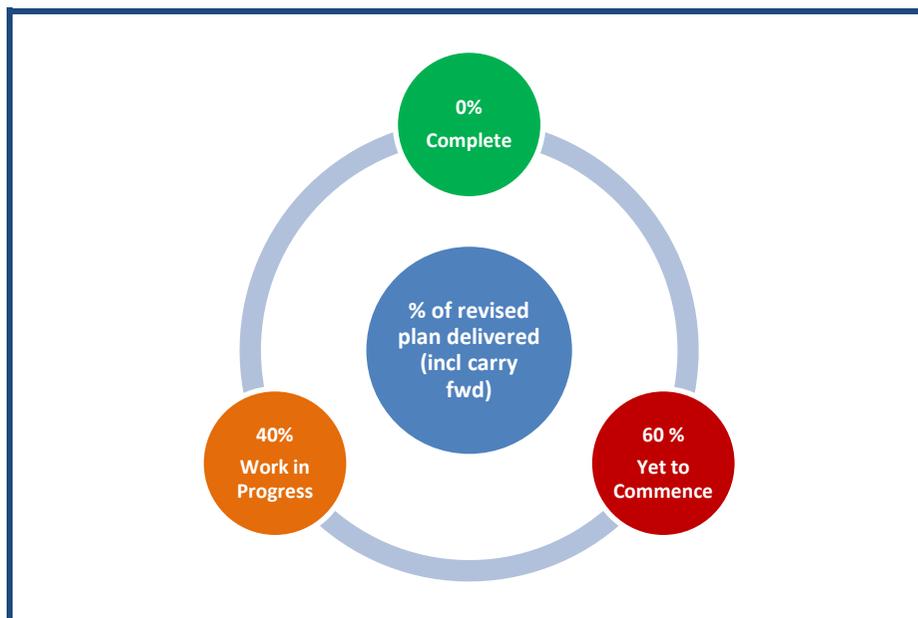- a summary of significant issues that impact on the Chief Internal Auditor's annual opinion.

Internal audit reviews culminate in an opinion on the assurance that can be placed on the effectiveness of the framework of risk management, control and governance designed to support the achievement of management objectives of the service area under review.

CIPFA have recently released a paper which examined the case for standardising the terminology and definitions used in internal audit engagements across the whole of the public sector and has subsequently recommended a standard set of opinions and supporting definitions for internal audit service providers to use. To ensure we continue to conform to the best practice principles, we will be adopting the standard definitions for our 2020/21 work and moving forwards. The assurance opinions are categorised as follows:

Substantial   A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

Reasonable   There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.

Limited   Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.

No   Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

* Some reports listed within this progress report (pre 2020-21 audit plan) refer to categorisations used by SIAP prior to adoption of the CIPFA standard definitions, reference is provided at Annex 1

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3. Performance dashboard

0% Complete

% of revised plan delivered (incl carry fwd)

40% Work in Progress

60 % Yet to Commence

% Positive Customer Feedback

Actual 98%

Target 90%

Compliance with Public Sector Internal Audit Standards / Local Government Application Note	
	An 'External Quality Assessment' of the Southern Internal Audit Partnership was undertaken by the Institute of Internal Auditors (IIA) in September 2015. The report concluded: *'It is our view that the Southern Internal Audit Partnership 'generally conforms' (top grading) to **all** of the principles contained within the International Professional Practice Framework (IPPF); Public Sector Internal Audit Standards (PSIAS); and the Local Government Application Note (LAGN).* In accordance with PSIAS, a further self assessment was completed in April 2019 concluding that the Southern Internal Audit Partnership continues to comply with all aspects of the IPPF, PSIAS and LGAN.

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4. Status of 'Live' Reports

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Management Actions ('High Priority')				
				Reported	Not Accepted	Pending	Cleared	Overdue
Hampshire Cultural Trust	24/05/16	SDP	Limited	3 (0)	0 (0)	0 (0)	2 (0)	1 (0)
Information Governance	28/03/17	SDR	Adequate	11 (1)	0 (0)	1 (0)	8 (1)	2 (0)
Cyber Security *	**27/09/17**	**SDR**	**Adequate**	**5 (1)**	**0 (0)**	**0 (0)**	**5 (1)**	**0 (0)**
Working in Partnership *	**05/10/17**	**SDP**	**Limited**	**6 (0)**	**0 (0)**	**0 (0)**	**6 (0)**	**0 (0)**
IT Software Licensing and IT Asset Management	12/03/18	SDR	Adequate	3 (0)	0 (0)	0 (0)	2 (0)	1 (0)
Business Continuity	30/04/18	SDS	Limited	9 (2)	0 (0)	6 (1)	3 (1)	0 (0)
Digital Agenda	05/02/19	SDR	Adequate	3 (0)	0 (0)	0 (0)	2 (0)	1 (0)
Affordable Housing*	**12/02/19**	**SDR**	**Adequate**	**7 (1)**	**0 (0)**	**0 (0)**	**7 (1)**	**0 (0)**
Housing Rents and Debt Management*	**13/03/19**	**SDR**	**Adequate**	**6 (0)**	**0 (0)**	**0 (0)**	**6 (0)**	**0 (0)**
Information Governance - GDPR	10/04/19	SDR	Adequate	2 (0)	0 (0)	0 (0)	1 (0)	1 (0)

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Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Management Actions ('High Priority')				
				Reported	Not Accepted	Pending	Cleared	Overdue
Licencing *	28/05/19	SDR	Substantial	1 (1)	0 (0)	0 (1)	1 (1)	0 (0)
Mobile Devices	18/07/19	SDR	Limited	5 (3)	0 (0)	0 (0)	3 (2)	2 (1)
Planning and Open Spaces (CIL)	03/10/19	SDR	Adequate	8 (4)	0 (0)	2 (0)	6 (4)	0 (0)
Tourist Information Centre*	21/10/19	SDR	Limited	12 (1)	0 (0)	0 (0)	12 (1)	0 (0)
Ethical Behaviours *	29/10/19	SDR	Adequate	4 (0)	0 (0)	0 (0)	4 (0)	0 (0)
Recruitment	29/01/20	SDR	Adequate	4 (0)	0 (0)	4 (0)	0 (0)	0 (0)
Bank Reconciliations*	30/01/20	SDR	Adequate	2 (0)	0 (0)	0 (0)	2 (0)	0 (0)
Programme and Project Management	11/06/20	SDR	Adequate	6 (0)	0 (0)	6 (0)	0 (0)	0 (0)
Payroll	11/06/20	SDR	Adequate	1 (0)	0 (0)	1 (0)	0 (0)	0 (0)
IT Back Ups	12/06/20	SDR	Limited	4 (1)	0 (0)	3 (0)	0 (0)	1 (1)
Housing Finance – Garage Rents	13/07/20	SDR	Adequate	3 (0)	0 (0)	2 (0)	1 (0)	0 (0)

*denotes audits where all actions have been completed since the last progress report

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Audit Sponsor (Director)	
Chief Executive	CX
Strategic Director - Resources	SDR
Strategic Director - Services	SDS
Strategic Director – Place	SDP

5. Executive Summaries of reports published concluding a 'Limited' or 'No' assurance opinion

There have been no final reports issued that have concluded with either a 'Limited Assurance' or 'No Assurance' audit opinion since the last progress report.

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6. Fraud and Irregularities

In accordance with the Local Government Transparency Code 2015 there is a requirement on local authorities to publish the following information with regard counter fraud work:

Local Government Transparency Code 2015 Part 2 Requirements - Fraud	01.04.20– 30.06.20
Number of occasions powers under the Prevention of Social Housing Fraud (Power to Require Information) (England) Regulations 2014, or similar powers have been used	Nil
Total number (absolute and full time equivalent) of employees undertaking investigations and prosecutions of fraud	3 fte*
Total number (absolute and full time equivalent) of professionally accredited counter fraud specialists	5 fte*
Total amount of time spent by the authority on the investigation and prosecution of fraud	1 day***
Total number of new fraud cases investigated	0 **

*relates to internal audit staff across the wider SIAP only (does not include other areas of the Council that may affect reported figures i.e. legal, HR, Trading Standards, departmental investigating officers etc.)

**the definition of fraud is as set out by the Audit Commission in *Protecting the Public Purse - 'the intentional false representation, including failure to declare information or abuse of position that is carried out to make gain, cause loss or expose another to the risk of loss.'*

***relates to SIAP staff only and includes time spent on proactive fraud initiatives to identify or prevent potential fraud that may not result in a formal investigation or prosecution.

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7. Planning & Resourcing

The internal audit plan for 2020-21 was approved by the Council's Management Team and the Audit and Governance Committee in March 2020.

The audit plan remains fluid to provide a responsive service that reacts to the changing needs of the Council. Progress against the plan is detailed within section 8.

8. Rolling Work Programme

Audit Review	Audit Sponsor	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Tracker (✓ on schedule ⚑ Delay)	Comment
2019/20 Carry forward									
Financial Stability	SDR	✓	✓	✓	✓		Substantial	✓	19/20 Opinion
Working in Partnership	SDR	✓	✓	✓	✓		Limited	✓	19/20 Opinion
Procurement	SDR	✓	✓	✓	✓		Adequate	✓	19/20 Opinion
Secure e-mail	SDR	✓	✓	✓				⚑	
Patch management	SDR	✓	✓	✓				⚑	

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Audit Review	Audit Sponsor	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Tracker (✓ on schedule ⚑ Delay)	Comment
Strategic Objectives and Corporate Cross Cutting Reviews									
Programme & Project Management	SDR							✓	Q3
Transformation	SDR							✓	Q3
Housing Management	SDS							✓	Q4
Housing Asset Management	SDS	✓	✓					✓	
Environmental Services Contract	SDS	✓	✓					✓	
Building Control	SDS	✓	✓	✓				✓	
Capital Programme and Monitoring	SDS							✓	Q3
Business Continuity	SDR	✓	✓	✓				✓	
Governance									

Audit Review	Audit Sponsor	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Tracker (✓ on schedule ⚑ Delay)	Comment
HR - Performance Management	SDR	✓	✓					✓	
HR – (Second review – TBC)	SDR							✓	Q4
Fraud Framework – NFI	SDS	n/a	n/a	✓				✓	On-going
Contract Management	SDR							✓	Q2
Health and Safety	SDP	✓	✓	✓				✓	
Information Governance	SDR							✓	Q2
Risk Management	SDS							✓	Q3
Core Financial Systems									
Housing Benefits	SDS							✓	Q4
Accounts Receivable	SDS	✓	✓	✓				✓	
Treasury Management	SDS							✓	Q3

Audit Review	Audit Sponsor	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Tracker (✓ on schedule ⚑ Delay)	Comment
IT									
Cyber Security	SDR							✓	Q2
Network Management	SDR							✓	Q3
ICT Business Continuity	SDR							✓	Q4
Certification audits									
Bus Service Operator Grant	SDS							✓	Q3
Mayor's Charity	SDS							✓	Q2

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Annex 1

Adjustments to the plan

Audit reviews added to the plan (included in rolling work programme above)
None

Audit reviews removed from the plan (excluded from rolling work programme above)
None

Assurance opinions and definitions used by SIAP prior to adoption of the CIPFA standard definitions

Substantial   A sound framework of internal control is in place and operating effectively. No risks to the achievement of system objectives have been identified

Adequate   Basically a sound framework of internal control with opportunities to improve controls and / or compliance with the control framework. No significant risks to the achievement of system objectives have been identified

Limited   Significant weakness identified in the framework of internal control and / or compliance with the control framework which could place the achievement of system objectives at risk

No   Fundamental weaknesses identified in the framework of internal control or the framework is ineffective or absent with significant risk to the achievement of system objectives.

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CODE OF CONDUCT COMPLAINTS

New Code of Conduct Complaints received since last meeting of Audit & Governance Committee and those that remain outstanding **at 30 June 2020** (under new Constitution)

Date contact first made with Monitoring Officer	Complaint against district or parish/town councillor	Details
2 December 2019	Parish / Town Councillor	Complaint received 11 March 2020 and assessed - not valid Code of Conduct complaint
30 June 2020	District Councillor	Complaint received 30 June 2020 which is under assessment by the Monitoring Officer
26 June 2020	District Councillor	Complaint received 26 June 2020 which is under assessment by the Monitoring Officer

Outstanding Code of Conduct Complaints (being processed under the old Constitution)

Date contact first made with Monitoring Officer	Complaint against district or parish/town councillor	Details
13 Feb 2017 and 16 Sept 2018	District Councillor	Sub-Committee convened and have met. Determination imminent.