

AG040  
AUDIT AND GOVERNANCE COMMITTEE

**GOVERNANCE QUARTERLY UPDATE QUARTER THREE 2020/21**

**4 MARCH 2021**

**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 third quarter of the 2020/21 financial 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

**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 ASSESSMENT**

- 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

**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 second quarter of the 2020/21 financial year concerning governance.

***Annual Governance Statement***

- 11.2 Progress against the actions included in the 2019/20 Annual Governance Statement is included in appendix 1 to this report.

***Declarations of gifts and hospitality***

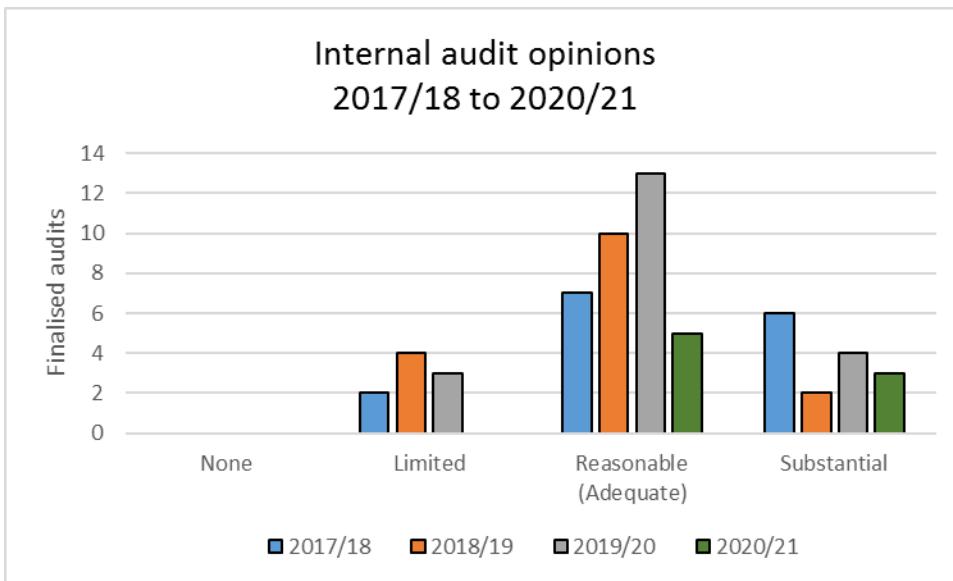
- 11.3 During the period of October to December 2020 (Q3), the following declarations by officers were recorded in accordance with the policy:

- One declaration for a £50 gift card received by an officer who then made a contribution for the same amount to the Mayor of Winchester Charities.
- One declaration by an officer for £105. This money was given by the grateful family of a former resident who sadly passed away and was the equivalent value of the room the family stayed in during the resident's final hours. The family wanted to thank the staff working at Chesil Lodge, both care staff and housing staff, by donating the money to let them have a meal there at Christmas. The meal cost less than £5 per person and was across 18 members of staff, the remaining funds were donated to the Chesil Lodge residents group. These were the final wishes of a resident and their family rather than strict hospitality but has been declared for the purpose of openness and transparency.

- 11.4 Members have accordingly each updated their register of interest forms and there were no declarations of gifts or hospitality during the Q3 period.

12 ***Internal Audit Assurance Reports***

- 12.1 The graph below shows the assurance levels of the completed internal audits that were included in the 2017/18, 2018/19, 2019/20 and 2020/21 (to date) audit plans.



- 12.2 There have been no published audit reports that concluded with a 'no' assurance opinion.
- 12.3 Since the last Audit and Governance Committee meeting on 12 November 2020 there have been six internal audits completed and their reports published. They are:
- Treasury Management 2020/21 (substantial assurance opinion)
  - Housing Asset Management – gas safety 2020/21 (substantial assurance opinion)
  - Health & Safety 2020/21 (reasonable assurance opinion)
  - Accounts Receivable 2020/21 (reasonable assurance opinion)
  - Capital Programme and Monitoring 2020/21 (reasonable assurance opinion)
  - Secure e-mail 2020/21 (reasonable assurance opinion)
- 12.4 Appendix 2 provides an update on the progress that has been made since 1 April 2020 against the audit reviews included in the 2020/21 Audit Plan.

#### ***Internal Audit Management Tracking***

- 12.5 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 the internal audit reports has been introduced with increased Executive Leadership Board (ELB) visibility.
- 12.6 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.

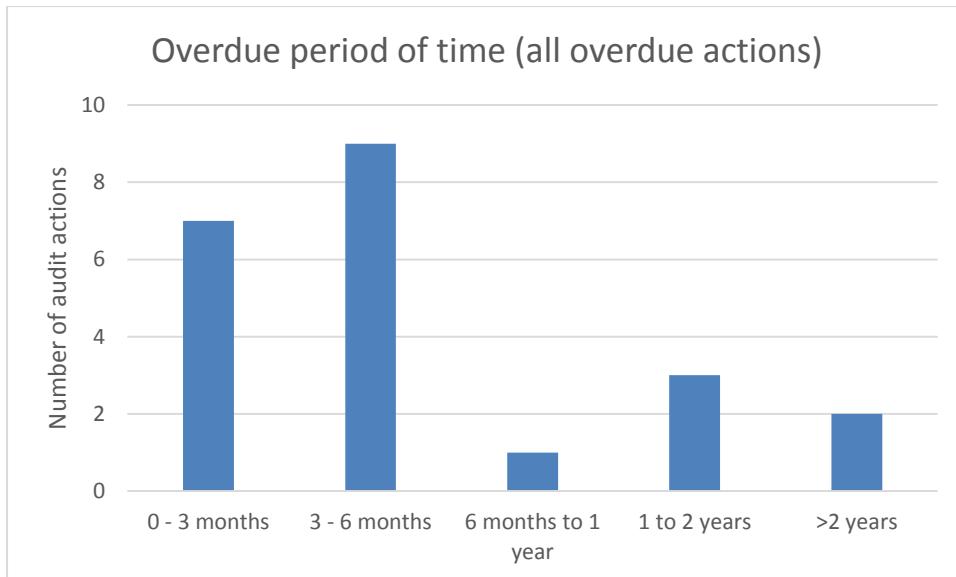
- 12.7 To support the committee to quickly identify where there are overdue actions, the progress table on the next page includes only those audits where there are overdue actions. It remains a priority for officers to focus on completing their actions within agreed timescales and progress continues to be made to reduce the total number of overdue actions.
- 12.8 The outbreak of the COVID-19 pandemic has inevitably had an impact on staff capacity with a number of staff actively supporting the council's response during the last year, some almost exclusively. A number of internal audit actions which were due to be completed during the last quarter have not been progressed for that reason.
- 12.9 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
- 12.10 There are currently 22 overdue audit actions with 4 being high priority. This is 14 more overdue audit actions and 2 more high priority actions than reported in November 2020.
- 12.11 **Partnership Working audit** – currently shows as having 9 overdue actions. The team responsible for the actions included in this audit started work on this partnership work – chiefly requesting information from service leads and managers about the register of partnerships, their status and how they are managed, documents retained etc.
- 12.12 However this work has been delayed overall by the capacity of the teams to carry out the work with demands due to COVID-19 work. This has also meant the managers they need to engage with also have limited capacity to respond.
- 12.13 A revised schedule for the completion of the actions has been drawn up with all the actions planned to be completed by July 2021

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Management Actions ('High Priority')					LOW	MEDIUM	HIGH
				Reported	Not Accepted	Pending	Cleared	Overdue			
Hampshire Cultural Trust	24/05/16	SDP	Limited	3 (0)	0 (0)	0 (0)	2 (0)	1 (0)			
				<b>Update:</b> Heads of Terms have been agreed with the Cultural Trust, and Legal has now drafted new leases that are being finalised, so that they can be sent to the Trust for approval and then completion.						1	
IT Software Licensing and IT Asset Management	12/03/18	SDR	Adequate	3 (0)	0 (0)	0 (0)	2 (0)	1 (0)			
				<b>Update:</b> One outstanding action relating to moving to new asset management software. The continuing impact of COVID-19 and re-prioritisation of IT resources to support remote working and the council's critical services, has delayed any further progress on this project. The IT shared service plan to review all projects in Q1 21/22 or earlier, dependent on the continuing impact of the virus.					1		
Digital Agenda	05/02/19	SDR	Adequate	3 (0)	0 (0)	0 (0)	2 (0)	1 (0)			
				<b>Update:</b> One outstanding action relating to the review of data on all council websites to ensure it is fully accessible. Winchester City Council is working with TVBC to procure a new website. The new website will satisfy all accessibility requirements. The project is progressing, following a hiatus due to the COVID-19 response. IMT have signed off a scoping document and are moving forward to go to market for tender and will progress this procurement process over the upcoming months minimum 3 months.					1		

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Management Actions ('High Priority')					LOW	MEDIUM	HIGH
				Reported	Not Accepted	Pending	Cleared	Overdue			
IT – Mobile Devices	18/07/19	SDR	Limited	5 (3)	0 (0)	0 (0)	3 (1)	2 (2)			
											2
<b>WCC Programme &amp; Project Management 19/20</b>	11/06/20	SDR	Adequate	6 (0)	0 (0)	0 (0)	5 (0)	1 (0)			
									1		



- 12.14 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.
- 12.15 There are currently 22 overdue actions and the chart below provides details of amount of time that has lapsed since the target date for each of these actions.



- 12.16 The chart above shows there are two 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. Heads of Terms have now been agreed with the Cultural Trust, and legal services staff have now drafted new leases that are being finalised, so that they can be sent to the Trust for approval and then completion.
- 12.17 The second action overdue by more than two years relates to the IT Software Licensing and Asset Management audit and migration to new asset management software. The continuing impact of COVID-19 on IT staff capacity who are supporting both remote working and the council's critical services, has delayed any further progress on this project. The IT shared service plan is to review all projects in Q1 21/22 or earlier, dependent on the continuing impact of the virus on the team's capacity.

### ***Risk Management***

- 12.18 A risk management workshop was held jointly with members of cabinet and the Audit and Governance Committee on 12 October and was facilitated by representatives from the council insurer to support their knowledge and understanding of risk management and the council's risk appetite.
- 12.19 Further work on the risk appetite has been discussed with cabinet members and the revised Risk Management Policy 2021 is elsewhere on this committee's agenda for consideration.

- 12.20 Comments from members of this committee will be brought to the attention of cabinet, when it considers the policy for approval at its meeting on 10 March.

***Customer complaints and their resolution***

- 12.21 At its meeting In March 2020, the committee was presented with a report (report AG0027 refers) that updated members on the work being undertaken to improve the council's management and response to complaints.
- 12.22 Since that time officers have developed an aligned approach across all services areas to provide a more consistent, council-wide customer service.
- 12.23 To support this consistent approach we have developed and adopted a new Customer Charter for 2021 which sets out our customer service principles, details of what customers can expect when they contact the council by telephone, letter, email or via the website and what we as in return.
- 12.24 Secondly we have refreshed our policy for handling and managing complaints and will be inviting staff who regularly handle complaints to training sessions that will be held over the next few weeks.
- 12.25 Details of the Customer Charter and Complaints Policy were included in the Democratic Services Update emailed to members on 29 January 2021.

13. **OTHER OPTIONS CONSIDERED AND REJECTED**

- 13.1 None.

**BACKGROUND DOCUMENTS:-**

**Previous Committee Reports:-**

AG035 Governance Quarterly update Q2 2020/21, 12 November 2020

**Other Background Documents:-**

None

**APPENDICES:**

Appendix 1 – Annual Governance Statement 2019/20 – progress update

Appendix 2 – Internal Audit Progress Report

Appendix 3 – Code of Conduct complaints

Annual Governance Statement 2019/20 – Action Plan update – February 2021

No.	Issue	Actions	Progress Update	Lead Officer	Target Date	Current Status
1.	<b>Partnership working</b> – the need to ensure that the council maintains effective partnership working	Review partnerships to ensure all required documents are in place and up to date	Work to review and update the council's partnership register is underway however the team responsible for this has delayed this piece of work due to other priorities including supporting businesses through the pandemic. A revised completion date of July 2021 has been agreed.	Corporate Head of Engagement	September 2020	RED
		Annual report covering the performance of key partnerships scheduled to be considered at The Scrutiny Committee.	The annual report will be prepared once the review of partnerships has been completed and presented to scrutiny committee later in the year.	Corporate Head of Engagement	September 2020	RED
		Complete Partnership Working Guide for Managers	Work on this has been delayed to the staff supporting the council's response to the pandemic.	Corporate Head of Engagement	September 2020	RED
2.	<b>Business Continuity</b> - ensuring that the council has robust and adequate plans in place to maintain business critical services following the event of a crisis or disruption affecting its operations	Review of business continuity framework and response to COVID-19 pandemic by internal audit	Audit completed late summer 2020 and concluded with Substantial Assurance and no weaknesses identified.	Senior Policy & Programme Manager	31 August 2020	Complete
		Business Continuity training plans developed and testing scheduled	Training programme for staff working in business critical services completed.	Senior Policy & Programme Manager	31 December 2020	Complete

No.	Issue	Actions	Progress Update	Lead Officer	Target Date	Current Status
3.	<b>Equality Impact Assessments (EqIA)</b> reviewing the current arrangements in place ensuring the council meets the requirements of the Equalities Act 2010	Review and update current EqIA guidance and templates and brief out to staff ensuring that the council meets the requirements of the Equalities Act 2010	A report on Public Sector Equality Duty will come to this committee shortly. It will recommend a revised corporate approach to implementation of the public sector equality duty. Work on this has been delayed to the staff supporting the council's response to the pandemic.	Service Lead – Legal	30 September 2020	Complete
4.	<b>Restoration &amp; Recovery Plan – COVID-19</b> to develop and implement a full Restoration and Recovery Plan for the ongoing provision of council services	Detailed report to Cabinet that sets out the council's high level restoration and recovery approach/high level plans.	First draft of COVID-19 Restoration and Recovery Plan included with Responding to the Coronavirus outbreak report presented to cabinet on 21 May 2020 (report CAB3244 refers)	COVID-19 GOLD Group	May 2020	Complete
		Develop and implement a full restoration and recovery plan that takes into consideration the impacts on council services from the COVID-19 pandemic.	Restoration and Recovery Plan actions now being incorporated into service plans for 2021/22 that are being developed by corporate heads of service.	Executive Leadership Board	30 October 2020 (plans approved)	Complete
5.	<b>Finance Recovery Plan – COVID-19</b> review the council's Medium Term Financial Strategy and the financial impact of COVID-19 ensuring that the a balanced budget is	Full review of the impact of the COVID-19 pandemic on the council's finances and an updated budget for 2020/21 taking in revised projections approved.	Revised budget for 2019/20 considered by Scrutiny Committee on 7 September and approved by Council on 23 September 2020 (report CAB3246 refers).  Budget for 2021/22 approved by	Strategic Director: Services (S151 Officer)	September 2020	Complete

No.	Issue	Actions	Progress Update	Lead Officer	Target Date	Current Status
	maintained		council on 24 February 2021			

## Internal Audit Progress Report (February 2021)

Winchester City Council



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**Southern Internal  
Audit Partnership**

Assurance through excellence  
and innovation

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## 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'.*

Winchester City 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 organisations' objectives.

## 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;
- internal audit performance, planning and resourcing issues; and
- significant issues that impact on the Chief Internal Auditor’s annual opinion.

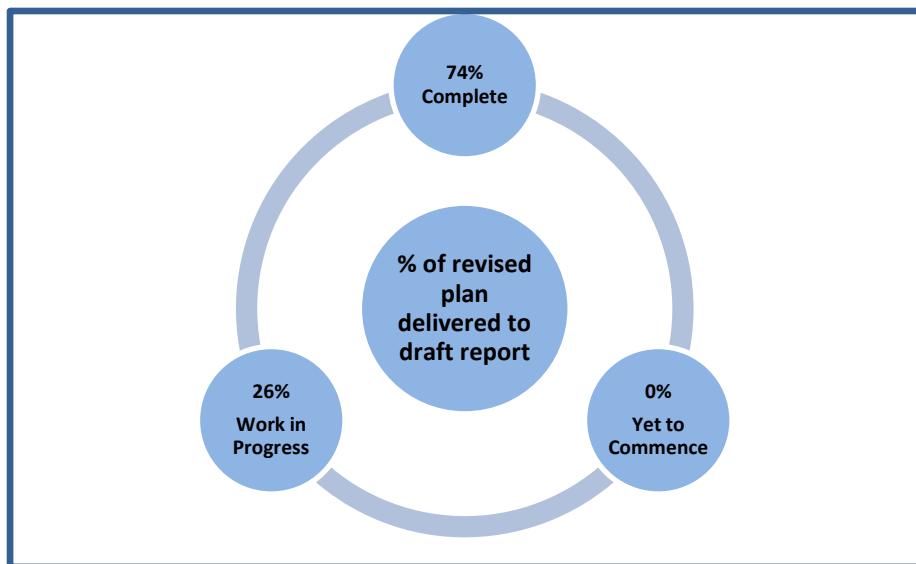
Internal audit reviews culminate in an opinion on the assurance that can be placed on the effectiveness of the framework of risk management, control and governance designed to support the achievement of management objectives of the service area under review.

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:

<b>Substantial</b>	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.
<b>Reasonable</b>	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.
<b>Limited</b>	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.
<b>No</b>	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 2.

### 3. Performance dashboard



#### Compliance with Public Sector Internal Audit Standards

An External Quality Assessment of the Southern Internal Audit Partnership was undertaken by the Institute of Internal Auditors (IIA) in September 2020. The report concluded:

*'The mandatory elements of the International Professional Practices Framework (IPPF) include the Definition of Internal Auditing, Code of Ethics, Core Principles and International Standards. There are 64 fundamental principles to achieve with 118 points of recommended practice. We assess against the principles.'*

*'It is our view that the Southern Internal Audit Partnership conforms to all 64 of these principles.'*

*'We have also reviewed SIAP conformance with the Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (LGAN).'*

*'We are pleased to report that SIAP conform with all relevant, associated elements.'*

#### 4. Analysis of 'Live' audit reviews

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Total Management Action(s)	Not Accepted	Not Yet Due	Complete	Overdue		
								L	M	H
Hampshire Cultural Trust	May 16	SDP	Limited	3	0	0	2		1	
<b>Information Governance*</b>	<b>Mar 17</b>	<b>SDR</b>	<b>Adequate</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>11</b>			
IT Software Licensing and IT Asset Management	Mar 18	SDR	Adequate	3	0	0	2	1		
Digital Agenda	Feb 19	SDR	Adequate	3	0	0	2	1		
Mobile Devices	Jul 19	SDR	Limited	5	0	0	3			2
Planning and Open Spaces (CIL)	Oct 19	SDR	Adequate	8	0	1	7			
<b>Recruitment*</b>	<b>Jan 20</b>	<b>SDR</b>	<b>Adequate</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>			
Programme and Project Management	Jun 20	SDR	Adequate	6	0	0	5	1		
<b>Housing Finance – Garage Rents*</b>	<b>Jul 20</b>	<b>SDR</b>	<b>Adequate</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>			
Working in Partnership	Sep 20	SDR	Limited	12	0	1	2		9	
Building Control	Sep 20	SDR	Reasonable	10	0	2	6		2	
Housing Asset Management – Gas Safety	Oct 20	SDS	Substantial	2	0	2	0			
Health and Safety	Oct 20	SDP	Reasonable	17	0	12	0		3	2
Accounts Receivable	Nov 20	SDR	Reasonable	3	0	1	2			
Capital Programme and Monitoring	Feb 21	SDS	Reasonable	4	0	4	0			
Secure e-mail	Feb 21	SDR	Reasonable	13	0	10	3			
<b>Total</b>								<b>3</b>	<b>15</b>	<b>4</b>

\* Denotes audits where all actions have been completed since the last progress report.

Audit Sponsor (Director)	
Chief Executive	CX
Strategic Director - Resources	SDR
Strategic Director - Services	SDS
Strategic Director – Place	SDP
Service Manager (Legal & Procurement)	CX

## **5. Executive Summaries of reports published concluding a ‘Limited’ or ‘No’ assurance opinion**

There have been no ‘Limited’ or ‘No’ Assurance opinion reports issued as part of the 2020-21 audit work. The Working in Partnership (Limited Assurance opinion report as shown below in section 7 of this progress report) was finalised in July 2020 however the findings were included within the 2019-20 Annual Internal Audit Report and Opinion reported to the Audit and Governance Committee in July 2020 (AG031).

## **6. 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 7.

## 7. Rolling Work Programme

Audit Review	Sponsor	Scoping	Audit Outline	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
<b>2019-20</b>								
Financial Stability	SDR	✓	✓	✓	Jun 20	Jul 20	Substantial	2019-20 Opinion
Working in Partnership	SDR	✓	✓	✓	Feb 20	Jul 20	Limited	2019-20 Opinion
Procurement	SDR	✓	✓	✓	Jun 20	Jul 20	Adequate	2019-20 Opinion
<b>2020-21</b>								
<b>Strategic Objectives and Corporate Cross Cutting Reviews</b>								
Programme & Project Management	SDR	✓	✓	✓				
Housing Asset Management – Gas Safety	SDS	✓	✓	✓	Sep 20	Oct 20	Substantial	
Environmental Services Contract	SDS	✓	✓	✓				
Building Control	SDS	✓	✓	✓	Aug 20	Sep 20	Reasonable	
Capital Programme and Monitoring	SDS	✓	✓	✓	Jan 21	Feb 21	Reasonable	
Business Continuity	SDR	✓	✓	✓	Sep 20	Sep 20	Substantial	
<b>Governance</b>								
HR - Performance Management	SDR	✓	✓	✓	Dec 20	Feb 21	n/a	Position Statement
Fraud Framework - NFI	SDS	n/a	n/a	✓	n/a	n/a	n/a	
Fraud Framework – CIPFA Fraud Survey	SDS	n/a	n/a	✓	Oct 20	Nov 20	n/a	
Contract Management	SDR	✓	✓	✓				
Health and Safety	SDP	✓	✓	✓	Sep 20	Oct 20	Reasonable	

Audit Review	Sponsor	Scoping	Audit Outline	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
Information Governance – Records Management	SDR	✓	✓	✓				
<b>Core Financial Systems</b>								
Accounts Receivable	SDS	✓	✓	✓	Sep 20	Nov 20	Reasonable	
Treasury Management	SDS	✓	✓	✓	Dec 20	Dec 20	Substantial	
<b>Information Technology</b>								
Secure e-mail	SDR	✓	✓	✓	Oct 20	Feb 21	Reasonable	
Patch management	SDR	✓	✓	✓	Feb 21			
Cyber Security	SDR	✓	✓	✓				
ICT Business Continuity	SDR	✓						
<b>Certification Audits</b>								
Bus Service Operator Grant	SDS	n/a	n/a	✓	n/a	Sep 20	n/a	Certification audit
Mayor's Charity Account	SDS	n/a	n/a	✓	n/a	Sep 20	n/a	Certification audit

**Annex 1 - Adjustments to the plan**

<b>Audit reviews added to the plan (included in rolling work programme above)</b>	<b>Comment</b>
Secure e-mail	Review deferred from 2019-20. All fieldwork relates to 2020-21.
Patch management	Review deferred from 2019-20. All fieldwork relates to 2020-21.

<b>Audit reviews removed from the plan (excluded from rolling work programme)</b>	<b>Comment</b>
Network Management	To reduce the audit commitment on the Council's IT Team whilst responding to the pandemic, defer review to future years as sufficient IT coverage in 2020-21.
Transformation - Digital Agenda	Defer review to future years to align to the Council's development/implementation timescales.
Risk Management	A revised risk strategy has been developed therefore review in 2021-22 once implemented.
Housing Benefits	Postpone the audit to reduce the audit commitment on the Council's Team whilst responding to the large increase in activity as a result of COVID-19 (e.g. distributing COVID business grants). External audit also undertake activity in this area to certify the Housing Benefit Claim.
Housing Management – Winchester Housing Company	Defer review to future years to align to the Council's development/implementation timescales.
HR Policies and Procedures	HR are currently reviewing all policies and procedures therefore defer the review to future years to align to completion and rollout of this activity.

**Annex 2 - 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.

**Code of conduct complaints**

- A. Code of Conduct Complaints received by office of the Monitoring Officer since previous meeting of Audit & Governance Committee and update of those previously reported - as at **2 February 2021**

Date contact first made with Monitoring Officer	Complaint against district or parish/town councillor	Details
30 June 2020	District Councillor	Complaint closed.
26 June 2020	District Councillor	On hold by the Monitoring Officer.
1 August 2020	District Councillor	Complaint closed.
30 September 2020	District Councillor	Complaint received 30 September 2020 which is under assessment by the Monitoring Officer.
5 October 2020	Parish/Town Councillor	Previous complaint submitted 8 September 2020 and then withdrawn and resubmitted 5 October 2020. Currently under investigation. *
5 November 2020	District Councillor	Under assessment by the Monitoring Officer and Independent Person.

\* A further 10 related complaints received since October 2020, over the course of the investigation.

- B. Issues raised and discussed with the office of the Monitoring Officer since the previous meeting of Audit & Governance Committee - as at **2 February 2021**

	Number of issues raised	Comments
<b>District Councillors</b>	10 issues raised by email or phone	None have led to receipt of complaint to date.
<b>Parish/Town Councillors</b>	15 issues raised by email or phone	None have led to receipt of complaint to date.