REPORT TITLE: Q3 GOVERNANCE MONITORING

2 MARCH 2023

REPORT OF CABINET MEMBER: CLLR POWER – CABINET MEMBER FOR FINANCE AND VALUE

Contact Officer: Sharon Evans – Tel No: 01962 848 135

Email: sevans@winchester.gov.uk

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 during the third quarter of the 2022/23 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 this report has been undertaken with the Cabinet member for Finance and Value and with members of the Executive Leadership Board (ELB) and Corporate Heads of Service. Owners of actions included in the internal audit reports that are referred to in this report have provided updates on the progress achieved against the agreed management actions.

7 ENVIRONMENTAL CONSIDERATIONS

7.1 None.

8 PUBLIC SECTOR EQUALITY DUTY

8.1 None arising from the content of the report, although officers will need to consider the council's Public Sector Equality Duty and if required complete an Equality Impact Assessment on any specific recommendations or future decisions to be 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 Risk Management Policy 2022/23 and 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. Members should note the related agenda item at this meeting 'Risk Management Policy 23-24 AG097.'

11   SUPPORTING INFORMATION:

11.1 This report sets out the summary information in respect of the third quarter of the 2022/23 financial year concerning governance.

      Annual Governance Statement

11.2 Progress against the actions included in the 2021/22 Annual Governance Statement is included in appendix 1 to this report.

   *Declarations of gifts and hospitality*

11.3 During the period 1 October 2022 to 31 December 2022 there were the following

      - 20 October 2022: 48 small bottles of beer

      - 14 December 2022: Box of shortbread

11.4 Members regularly update their register of interest forms and during the period of 1 October 2022 to 31 December 2022, there were no gifts or hospitality over the value of £50 recorded in accordance with the policy.

12.   **INTERNAL AUDIT ASSURANCE REPORTS**

12.1 The graph below shows the assurance levels of the completed internal audits that were included in the audit plans in the years 2018/19 to the current year 2022/23.
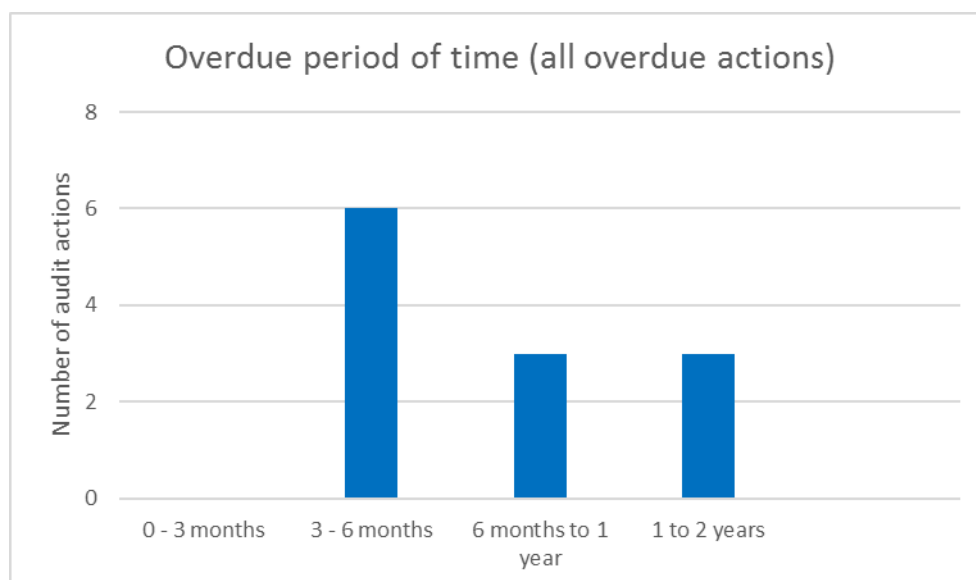
Internal audit opinions 2018/19 to 2022/23
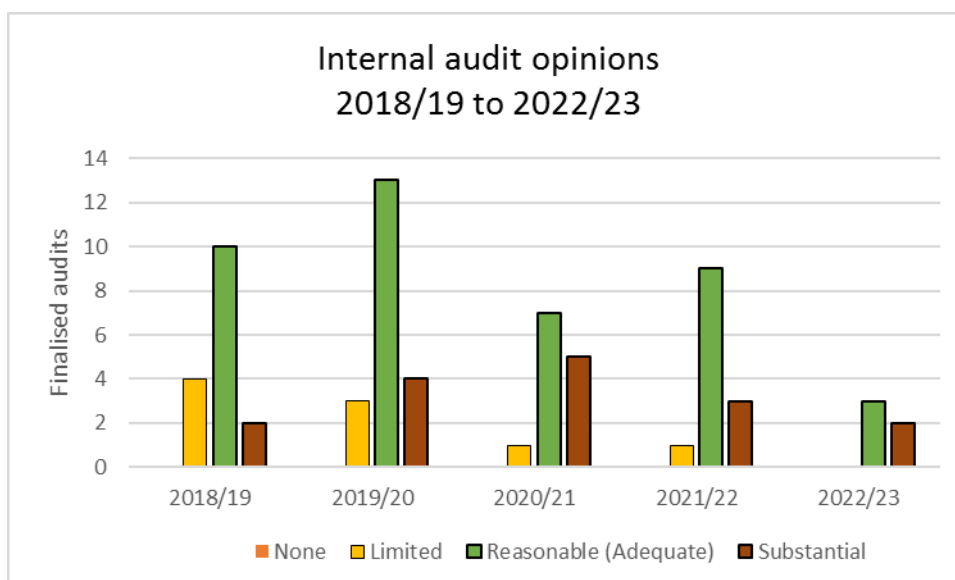
12.2 There have been no published audit reports that concluded with a 'no assurance' opinion.

12.3 Since the Q1 and Q2 22/23 Governance Monitoring report was presented to Audit and Governance Committee on 10 November 2022 there have been three internal audit reports finalised and issued before the 31 December 2022:

- Planning and Development (reasonable assurance)

- Financial Stability (substantial assurance)

- NNDR (reasonable assurance)

- Winchester Sport & Leisure Park and Meadowside Leisure Centre (Reasonable assurance)

Internal Audit Management Tracking

12.4 Corporate heads of service, service leads and Executive Leadership Board (ELB) regularly reviews the progress against the management actions included in the internal audit reports.

12.5 Reported on a quarterly basis is a summary table showing the status of these actions. These management actions are kept under regular review to assess where actions might become superseded or obsolete due to external or internal factors.

12.6 To assist member's understanding an additional narrative is included in the table to provide a brief explanation of the progress being made against the overdue audit actions and the reasons for the delay in completion.

12.7 There are currently 12 overdue audit actions with 3 being high priority. This is 6 actions fewer than was reported as overdue at the last meeting of the

committee on 10 November 2022 and is the result of completion of a number of actions relating to the Working in Partnerships and Programme and Projects internal audits.

12.8   Further information relating to the current overdue internal audit actions is given in the table below.

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Reported	Not Accepted	Management Actions			LOW	MEDIUM	HIGH
						Pending	Cleared	Overdue			
Working in Partnership	09/09/2020	SDR	Limited	12 (2)	0 (0)	0 (0)	10 (2)	1 (0)			
Progress update: Only one overdue action remains and that is to undertake a check with each partnership lead officer that the required management documents in place. This will take place during Q1 after the annual review of partnerships which has been incorporated into the update of service plans for 23/24.										1	
IT Business Continuity & Disaster Recovery	06/07/2021	SDR	Reasonable	4 (0)	0 (0)	0 (0)	1 (0)	3 (0)			
Progress update: There are three overdue actions, of which two relate to the undertaking an exercise to test disaster recovery scenarios which has been delayed owing to resources previously diverted to support the council's response to COVID. The third action relates to a review of options for cloud storage which would support IT disaster recovery. Hardware was delivered and deployed successfully in 2022, but BCP exercise was not completed as planned in October/November 2022. New plan being formulated, taking into account support and renewal options of backup software and allocating resources required to deliver in next 6 months (from Jan 2023)									1	2	
Information Governance Records Retention	0303/2022	SDR	Limited	14 (0)	0 (0)	3 (0)	5 (1)	6 (3)			
Progress update: The overdue high priority actions relate to the adoption of an updated Records Retention and Disposal policy and the subsequent roll out across the organisation. Paragraph 11.23. below provides further details									1	2	3

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Reported	Not Accepted	Management Actions			LOW	MEDIUM	HIGH
						Pending	Cleared	Overdue			
WCC Programme and Project Management	06/09/2022	SDR	Reasonable	12 (0)	0 (0)	0 (0)	11 (0)	1 (0)			
Progress update: Significant progress was made during Q3 including the completion of the refresh of the council's programme and project management methodology and the review and updating of project reporting templates. A new corporate area of the Intranet has been created to make available the PMM and templates ensuring project managers have ready access to these documents. The overdue action relates to the holding of refresher training for all project managers and is being discussed with HR colleagues. The training expected to be completed during Q1.										1	

Overdue period of time (all overdue actions)

A bar chart showing "Number of audit actions" on the y-axis (0 to 8) and overdue period categories on the x-axis. Values: 0 - 3 months: 0; 3 - 6 months: 6; 6 months to 1 year: 3; 1 to 2 years: 3.

13. **Health _& Safety_**

13.1 The remaining audit action to review all 'risk assessments and identify issues' is now complete.

13.2 Confirmation has been received that all service areas have reviewed and updated their risk assessments. The only exception is Housing Property services who have reviewed their risk assessment but are still awaiting further information.

13.3 Work to fully identify and record all the necessary risk control measures is still required in three service areas. Ongoing assistance is being provided to these areas.

13.4 A new more prominent location is now being used to store all service area risk assessments. This will enable managers to have easier access to other service area risk assessments that may be helpful to them. Work is ongoing to ensure all risk assessments are moved to this new location.

13.5 When the new intranet goes live at the end of January 2023, the changes to the health and safety information will be communicated to all service leads and H&S reps at the February 2023 H&S group meeting.

13.6 Corporate Health and Safety risks have been recently reviewed and added to the relevant Corporate Head of Services Operational Risk Register to ensure oversight and regular review.

14. _Disabled Facilities Grants_

14.1 Progress against the agreed audit management action points arising from the internal audit review of disabled facilities grants is largely complete including the reviewing and updating of the Disabled Facilities Grant (DFG) Policy which will become the public front facing document.

14.2 The draft DFG Policy 2022/25 was presented at the Business and Housing Policy Committee meeting on 29 November 2022 and will be presented to a future Cabinet Housing Committee.

14.3 Once approved, the DFG procedures document will be updated for internal staff to ensure that it is aligned with current practices.

14.4 The appointed contractors capable of undertaking DFG installation work for level access showers and general building works will be working for us for the next 3 years.

15. *Information Governance – Records Retention 2020/21*

15.1 A review and refresh of the Records Retention Policy and Schedule has been completed and a draft of the updated policy is due to be considered at Executive Leadership Board during Q1. The policy sets the council's approach to managing, retaining and securely disposing of our information in accordance with our business requirements and legal obligations.

15.2 As an appendix to the policy, the Retention and Disposal Schedule sets out the retention periods for the different services at the council.

15.3 Embedding the updated policy and schedule successfully across the organisation is expected to take a significant amount of both staff resources and time and will be managed as a project, following the council's adopted project management methodology. The risks associated with this project are currently being assessed and will be reported regularly to Programme and Capital (PAC) Board along with progress updates. As part of the project documentation, a stakeholder and implementation plan is also being developed.

16. *Programme and Project Management*

16.1 The full review of the current programme and project management methodology and all associated templates is now complete.

16.2 A concise step-by-step guide for project managers on the requirements of every project has been completed and provides a helpful summary of the project lifecycle and checklist. A more detailed guidance document has also been created to support project managers successfully deliver their projects.

16.3 The arranging of appropriate training sessions that covers the requirements of the new methodology is currently being discussed with HR colleagues and is anticipated to be completed during Q1.

17. *Risk Management*

17.1 The council's Risk Management Policy 2022/23 sets out a timetable for this committee to review the policy and corporate risks (section 11 of the Risk Management Policy). The Corporate Risk Register 23/24 is included in report

AG097. The Q3 formal review by Executive Leadership Board (ELB) was carried out on 7 December 2022. The Q4 formal review by ELB was carried out alongside a review of the refreshed Risk Management Policy 23/24 on 9 February 2023.

17.2   At these reviews, ELB considered that all strategic risks were still relevant and agreed the following updates:

a)   CR003 Ensuring decisions are made on customer insight and engagement – ELB agreed that the control referring to pandemic restrictions was no longer current and therefore this was removed.CR004 The need to ensure effective business continuity plans - This risk owner was updated to the (Strategic Director and Monitoring Officer) to reflect recent organisational changes

b)   CR006 The need to maintain effective strategic partnerships – This risk was reviewed in detail and the risk description updated to 'Breakdown of effective partnership working'. The 'what might go wrong (cause) column was updated to include 'money spent on partnerships don't add value' and the cause related to procurement was updated to make it clear what was meant. Lack of VfM was added as a potential consequence and the current controls were updated to reflect the new approach to management of partnerships that has been agreed by ELB whereby each CHoS is responsible for reviewing and monitoring key strategic partnerships with annual reporting rather than responsibility being with one single CHoS.

c)   CR007 The need to ensure financial resilience – The risk owner was updated to the Corporate Head of Finance. The likelihood of this risk was reduced from 'likely' to 'unlikely' resulting in a change from red to amber

d)   CR008 A focus on strategic planning for housing (HRA) – The risk owner was updated to the new Strategic Director. ELB agreed the likelihood should increase from 'unlikely' to 'likely' resulting in a change from amber to red. An additional consequence was also added 'Ability to meet the business plan target which will have a negative effect on income.' The Strategic Director will review mitigation of this risk as a priority.

e)   CR009 Protection against digital attacks through effective cyber security – ELB noted that some risk has been transferred via cyber insurance and that this had been recently renewed. Further review jointly with IMT teams from WCC and TVBC will be undertaken in the new year to identify other actions the councils can pro-actively take to mitigate this risk further.

f)   CR010 Responding to the Climate Emergency – In light of the current roadmap in relation to achieving the CNAP targets, ELB agreed the likelihood of this risk should increase from 'unlikely' to 'likely' resulting

in a change from amber to red. The 'what might go wrong' (cause) column was updated so there is alignment to the global causes and how these relate to Winchester and the district. The current controls were also updated to reflect the milestone report currently being assessed to determine the next actions.

17.3   Unless stated above, the original and residual risk ratings were considered appropriate and tolerated and the causes, consequences and controls for each risk sufficient at the time of the review.

17.4   ELB did not identify any new risks to be added to the Corporate Risk Register. Of the 73 Operational Risks managed by Corporate Heads of Service, 5 of these were presented to ELB in Q3 for review as residual 'red' risks. ELB agreed that 1 of these should be escalating to the Corporate Risk Register. New Corporate Risk CR012 Nutrient neutrality – Phosphates has been added and assigned jointly to the Strategic Director of Place and Corporate Head of Planning and Regulatory.

17.5   During Q4 one Operational Risk was presented to ELB as having a residual red risk. This was related to resilience across key programmes in the Economy and Community Service Area. ELB noted the risk and that this is accounted for in Corporate Risk CR001. The relevant Strategic Director and Corporate Head of Service are managing the risk. Of the 73 operational risks managed by corporate heads of service, 2 of these were presented to ELB in Q3 for review as they had escalated in quarter (but neither were deemed high risk). ELB were satisfied that with the current controls, the risks were being managed within tolerance and no further action was required.

18.   ***Code of Conduct Complaints***

18.1   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.

18.2   Appendix 3 provides brief details of the Code of Conduct complaints received, in progress and closed and where enquiries have been made to the Office of the Monitoring Officer.

19.   OTHER OPTIONS CONSIDERED AND REJECTED

19.1   None

BACKGROUND DOCUMENTS: -

Previous Committee Reports: -

AG086 Governance Monitoring Quarterly update Q1 and Q2 2022/23, 10 November 2022

Other Background Documents: -

None.

APPENDICES:

Appendix 1 – Annual Governance Statement 2021/22 – progress update

Appendix 2 – Internal Audit Progress Report

Appendix 3 – Code of Conduct complaints

Annual Governance Statement 2021/22 – Action Plan update – December 2022

No.	Issue	Actions	Progress Update	Lead Officer	Target Date	Current Status
1.	**Records Retention and Disposal** – ensuring that the Records Retention and Disposal Policy and Schedule are refreshed and embedded into the organisation so that records are stored in accordance with the agreed schedule.	Review and update Retention and Disposal Policy and Schedule, endorsed by ELB and agreed roll-out plan	Refresh of Retention and Disposal Policy completed and report for ELB being prepared for consideration during Q1.	Senior Policy and Programme Manager	July 2022	In progress
		Map and align retention schedule to content/ indexing and values in business systems	Retention schedule being considered in line with implementation of upgrade to SharePoint and Microsoft 365.	Senior Policy and Programme Manager/ Corporate Heads of Service	October 2022	In progress
		Retention schedule implementation and application across business systems	Implementation of retention schedule to applied to upgrade of SharePoint due to take place later in 2023.	Senior Policy and Programme Manager/ Head of IT	March 2023	In progress
2.	**Programme and Project Management** – ensuring consistency in the approach and methodology across the council for managing and delivering successful programmes and projects	Agree a corporate project management approach and methodology that defines the existing framework	Programme and project methodology reviewed, updated, and draft has been considered at Programme and Capital (PAC) Board.	Senior Policy and Programme Manager	July 2022	**Complete**
		Publish guidance for all project managers to that explains the methodology to support the successful management and delivery of projects – intranet & email	Guidance and support given to project managers in line with the revised methodology has been published on the intranet and shared with project managers	Senior Policy and Programme Manager	August 2022	**Complete**
		Arrange and hold training events to embed the	Training programme under development and will be	Senior Policy and	December 2022	In progress

No.	Issue	Actions	Progress Update	Lead Officer	Target Date	Current Status
		methodology throughout the council hopefully delivery by end of March	provided early 2023. Briefing session with senior managers scheduled for 7 March.	Programme Manager		
3.	**Disabled Facilities Grants** – ensuring the operational procedures and policy meet statutory requirements and roles and responsibilities clearly defined	List of approved contractors updated in consultation with Hampshire County Council	Procurement process procedure for new contractors completed in liaison with Hampshire County Council and 7 contractors appointed to the list.	Private Sector Housing Senior Officer	July 2022	**Complete**
		Review and update Disabled Facilities Grants Policy and operational procedures	Update to new draft DFG Policy 2022-2025 complete and updates have taken into consideration advice from Foundations the National Body for Home Improvement Agencies in England. Business and Housing Policy Committee on 29 November was given a presentation covering the new draft policy.	Private Sector Housing Senior Officer DFG	September 2022	**Complete**
		Embed updated policy into the operational procedures for managing disabled facility grants	This action will be completed once the new draft DFG policy is signed off by Cabinet Housing Committee.	Private Sector Housing Senior Officer	Early 2023 This action will be completed once the new draft DFG policy is signed off	In progress

Internal Audit Progress Report 2022/23

February 2023

Winchester City Council

Contents:

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:
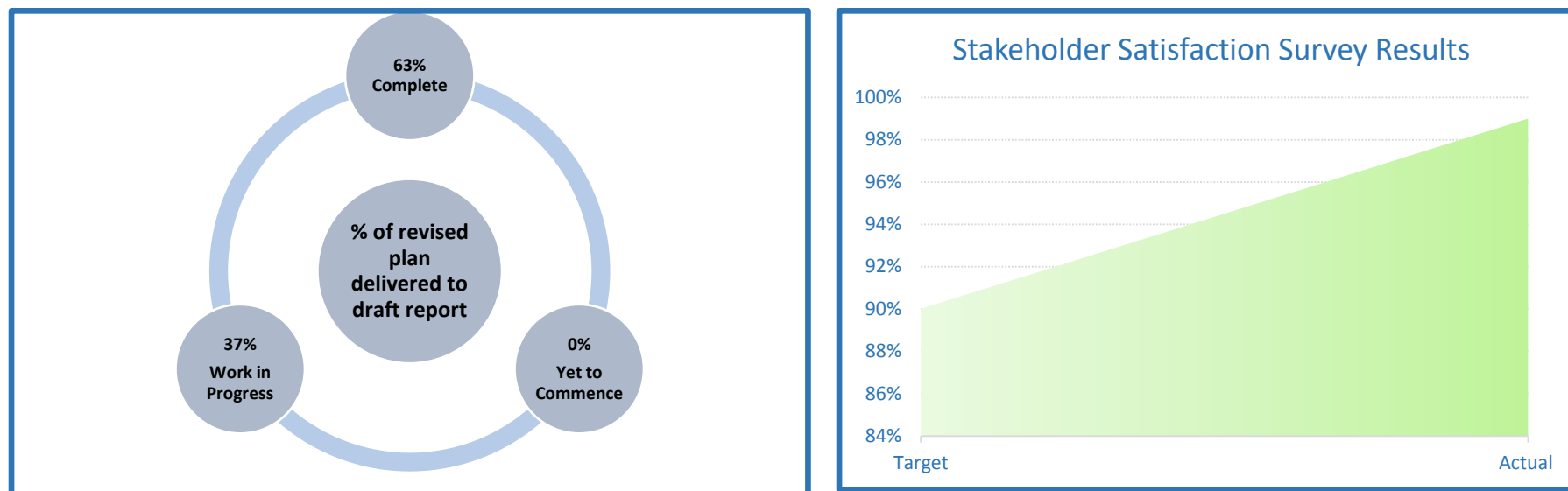
- The status of 'live' internal audit reports;

- an update on progress against the annual audit plan;

- 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. 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 the adoption of the CIPFA standard definitions, reference is provided at Annex 2.

3. Performance dashboard

63% Complete

% of revised plan delivered to draft report

37% Work in Progress

0% Yet to Commence

Stakeholder Satisfaction Survey Results

100%
98%
96%
94%
92%
90%
88%
86%
84%

Target   Actual

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 Yet Due	Complete	Overdue		
							L	M	H
Working in Partnership	Sep 20	SDR	Limited **	12	0	11		1	
Building Control *	**Sep 20**	**SDR**	**Reasonable**	**10**	**0**	**10**			
Health and Safety *	**Oct 20**	**SDP**	**Reasonable**	**17**	**0**	**17**			
Capital Programme and Monitoring *	**Feb 21**	**SDS**	**Reasonable**	**4**	**0**	**4**			
ICT Business Continuity and Disaster Recovery Planning	Jul 21	SDR	Reasonable	4	0	1	1	2	
Disabled Facilities Grants *	**Dec 21**	**SDS**	**Limited**	**16**	**0**	**16**			
Information Governance – Records Retention	Mar 22	SDR	Limited	14	1	6	1	3	3
Human Resources – Employee Wellbeing	**Jun 22**	**SDR**	**Reasonable**	**2**	**2**	**0**			
Housing - Leaseholder Management	Jun 22	SDS	Reasonable	6	2	4			
Programme & Project Management	Sep 22	SDR	Reasonable	12	0	11		1	
Winchester Sport and Leisure Park and Meadowside Leisure Centre - Contract Management *	**Oct 22**	**SDP**	**Reasonable**	**4**	**0**	**4**			
Planning / Development Management	Oct 22	SDS	Reasonable	4	2	2			
NNDR	Nov 22	SDR	Reasonable	4	2	2			
Payroll *	**Jan 23**	**SDR**	**Substantial**	**2**	**0**	**2**			
User Lifecycle & Access Management	Feb 23	SDR	Reasonable	8	8	0			
IT Asset Management	Feb 23	SDR	Reasonable	5	5	0			
Total							**2**	**7**	**3**

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

** The reports listed (pre 2020-21 audit plan) refer to categorisations used by SIAP prior to the adoption of the CIPFA standard definitions, reference is provided at Annex 2.

Audit Sponsor (Director)	
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

To date, there have been no audits which have concluded with a 'limited' or 'no' assurance opinion during 2022-23.

6. Planning & Resourcing

The internal audit plan for 2022-23 was approved by the Council's Management Team and the Audit and Governance Committee in March 2022. 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	Terms of Reference	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
Brought Forward – Included within 2021-22 annual report and opinion								
Economic Development – High Streets Priority Plan	SDP	✓	✓	✓	May 22	Oct 22	n/a	
Winchester Sport and Leisure Park and Meadowside Leisure Centre - Contract Management	SDP	✓	✓	✓	May 22	Oct 22	Reasonable	
User Lifecycle & Access Management	SDR	✓	✓	✓	June 22	Feb 23	Reasonable	
IT Asset Management	SDR	✓	✓	✓	July 22	Feb 23	Reasonable	
2022-23								
Strategic / Governance Reviews								
Programme & Project Management	SDR	✓	✓	✓	Aug 22	Sep 22	Reasonable	
Financial Stability – Budget Setting, Monitoring and Reporting	SDR	✓	✓	✓	Dec 22	Dec 22	Substantial	
Carbon Neutrality Action Plan	SDP	✓	✓	✓				
Asset Management (Corporate Estate)	SDP	✓	✓					
Health & Safety	SDP	✓	✓	✓	Dec 22			
Procurement	SDR	✓	✓	✓				
Contract Management	SDR	✓	✓	✓				
Information Governance – FOI/SAR	SDR	✓	✓	✓	Feb 23			
Corporate Governance Framework &	SDR	✓	✓	✓	Sep 22			

Audit Review	Sponsor	Scoping	Terms of Reference	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
Complaints								
Fraud Framework - NFI	SDR	n/a	n/a	✓	n/a	n/a	n/a	
Human Resources – Policies and Procedures	SDR	✓	✓	✓				
Core Financial Systems								
NNDR	SDR	✓	✓	✓	Oct 22	Nov 22	Reasonable	
Housing Rents	SDR	✓						
Council Tax	SDR	✓	✓	✓	Jan 23			
Accounts Payable	SDR	✓	✓	✓	Jan 23			
Main Accounting and Reconciliations	SDR	✓	✓	✓	Jan 23			
Payroll	SDR	✓	✓	✓	Nov 22	Jan 23	Substantial	
Information Technology								
Cyber Security – IT Response Planning	SDR	✓	✓	✓	Dec 22			
Service / Operational Reviews								
Housing and Homelessness – Housing Allocations	SDS	✓	✓	✓				
Housing Asset Management – Responsive Repairs	SDS	✓	✓	✓	Oct 22			
Disabled Facilities Grants – Follow-up	SDS	✓	✓	✓	Jan 23	Jan 23	n/a	
Planning / Development Management	SDS	✓	✓	✓	Aug 22	Oct 22	Reasonable	
Open Spaces – Play Area Safety Checks	SDP	✓	✓					

Audit Review	Sponsor	Scoping	Terms of Reference	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
Licensing	SDS	✓	✓	✓				
Markets	SDP	✓	✓					
Certification Audits								
Bus Service Operator Grant	SDS	✓	n/a	✓	n/a	Aug 22	n/a	Grant certified
Mayor's Charity Account	SDS	✓	n/a	✓	n/a	Sep 22	n/a	Certification audit.

Annex 1 - Adjustments to the plan

Audit reviews added to the plan (included in rolling work programme above)	Comment
Programme & Project Management	Review brought forward from 2021-22
NNDR	Review brought forward from 2021-22

Audit reviews removed from the plan (excluded from rolling work programme)	Comment
IT Governance – Mobile Device Management *	The project to implement a new mobile device management solution/roll out new mobile devices has been delayed (currently in progress) therefore defer the review to 2023-24 to assess the device management solution once implemented.
Working in Partnership *	Defer the review to enable the new framework to be rolled out across the Council and has become embedded/ action taken to align to the new framework.
Digital Strategy *	The Council are developing a digital strategy therefore defer the review until the strategy has been agreed and the audit can assess progress with implementing the aims.

*Proposed February 2023

Annex 2 - Assurance opinions and definitions used by SIAP prior to adoption of the CIPFA standard definitions

As from April 2020 CIPFA guidance recommends a standard set of assurance opinions and supporting definitions for internal audit service providers across the public sector.

To ensure SIAP continue to conform to the best practice principles, the standard definitions were adopted for our 2020-21 work and moving forwards.

There remain some residual reviews detailed within Section 4 of this report that refer to SIAPs former assurance ratings which are detail below.

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

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 of 31 December 2022.

Summary of current caseload:

A. Number **Active Individual Complaints**: 23 from 12 individual complainants
B. Number Complaints **Not Commenced**: 0
C. Number **individual complaints** relating to a City Councillor 8
D. Number **individual complaints** relating to a Parish/Town Councillor:15
E. **Cases closed** since the last report: 9
F. Number of **Standards Sub Committees** held: 1

Analysis of active cases:

Date received	Relating to Parish/ Town/ City Councillor	Details
Mar-21	City Councillor	Final report drafted, issued for final comment to complainant. Comments to be reviewed and report finalised.
Nov-21	Town/ Parish Councillor(s)	Independent Person (IP) recommendation of apology to be provided to complainant. Both subject members have apologised and awaiting complainant agreement.
Feb-22	City Councillor(s)	At investigation stage, investigator has confirmed specific points of detail with complainant and responses from subject members. Next stage is for draft Investigation Report to be prepared.
Feb-22	Town/ Parish Councillor(s)	Final report drafted, issued for final comment to complainant. Comments to be reviewed and report finalised.
Mar-22	Town/ Parish Councillor(s)	Responses received from subject member to complaint. File reviewed and considered as a no breach decision. Documentation to be completed and case closed.
Mar-22	Town/ Parish Councillor(s)	Final report drafted, issued for final comment to complainant. Comments to be reviewed and report finalised.
Jun-22	Town/ Parish Councillor(s)	Response received from subject member to complaint. File to be

Date received	Relating to Parish/ Town/ City Councillor	Details
		reviewed and considered for Independent Person (IP) review.
Jun-22	Town/ Parish Councillor(s)	Recommendation from IP of no breach. Monitoring Officer (MO) to review file and consider next stage.
Jul-22	Town/ Parish Councillor(s)	Response received from subject member to complaint. File to be reviewed and considered for MO/IP review.
Sep-22	City Councillor(s)	Response received from subject member to complaint. File to be reviewed and considered for MO/IP review.
Sep-22	Town/ Parish Councillor(s)	Response received from subject member to complaint. File to be reviewed and considered for MO/IP review.
Sep-22	City Councillor(s)	Response received from subject member to complaint. File to be reviewed and considered for MO/IP review.