

GOVERNANCE QUARTERLY UPDATE- QUARTER 2 2019/20

9 JANUARY 2020

REPORT OF CABINET MEMBER: CLLR CUTLER – DEPUTY LEADER AND PORTFOLIO HOLDER 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 second quarter of the 2019/20 financial year.

RECOMMENDATIONS:

1. That the Audit and Governance Committee notes the content of the report and the progress against the internal audit management actions.

IMPLICATIONS:1 COUNCIL STRATEGY

- 1.1 This summary document support the Council's approach to providing efficient public services by managing and highlighting the latest key governance issues requiring action.

2 FINANCIAL IMPLICATIONS

- 2.1 None

3 LEGAL AND PROCUREMENT IMPLICATIONS

- 3.1 None

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 Portfolio Holder for Finance and Risk and the Chairman of the Audit and Governance Committee.

7 ENVIRONMENTAL CONSIDERATIONS

- 7.1 None

8 EQUALITY IMPACT ASSESSEMENT

- 8.1 None

9 DATA PROTECTION IMPACT ASSESSMENT

- 9.1 None required

10 RISK MANAGEMENT

Risk	Mitigation	Opportunities
<i>Property</i>	None	None
<i>Community Support</i>	None	None
<i>Timescales</i>	None	None
<i>Project capacity</i>	None	None

<i>Financial / VfM</i>	None	None
<i>Legal</i>	None	None
<i>Innovation</i>	None	None
<i>Reputation-Ensuring that an effective governance framework is in place and followed.</i>	This report is a summary of the arrangements in place to ensure the Council's governance processes and procedures are robust and fit for purpose.	By pulling together the latest issues from across governance information that gives the committee more an opportunity to identify any cross-cutting themes that might occur.
<i>Other</i>	None	None

11 SUPPORTING INFORMATION:

- 11.1 This report sets out the summary information in respect of the second quarter of the 2019/20 financial year concerning governance.

Annual Governance Statement

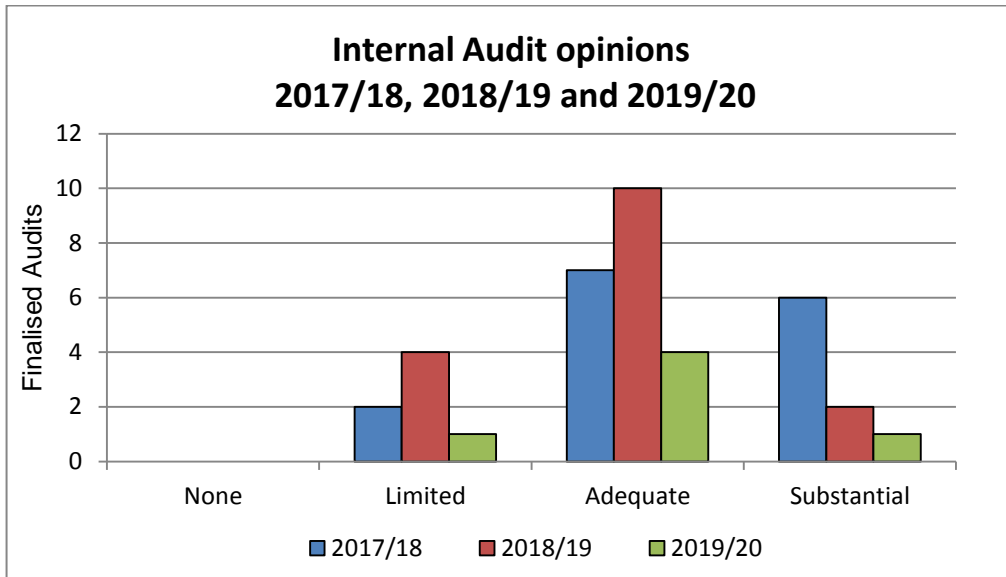
- 11.2 Progress against the actions included in the 2018/19 Annual Governance Statement is included in Appendix 1 to this report.

Declarations of gifts and hospitality

- 11.3 During the period July to November 2019, the following declarations by members and officers were recorded. The members have accordingly each updated their register of interest forms.
- Four declarations made by officers – three relating to gifts of chocolate which may arguable not reach the £5 threshold but have been recorded for completeness and the other a plant with an estimated value of £10.
 - Five declarations of hospitality by Cabinet members invited to hosted events (lunches or dinners) across the district.
- 11.4 The Council's Code of Conduct advises that "Each member must register, within 28 days, any gifts or hospitality received in accordance with the instructions issued within the Council by the Monitoring Officer."
- 11.5 Part B of the 'Register of Members' Interests Form confirms that these are gifts and hospitality received with and estimated value of at least £50.
- 11.6 As set out in in the Employee Code of Conduct, staff may only accept a gift if it is offered during official authorised hospitality or is of a nominal value (for example an item under £5) and in either case there is no ulterior motive or danger of misinterpretation by the public.

Internal Audit Assurance Reports

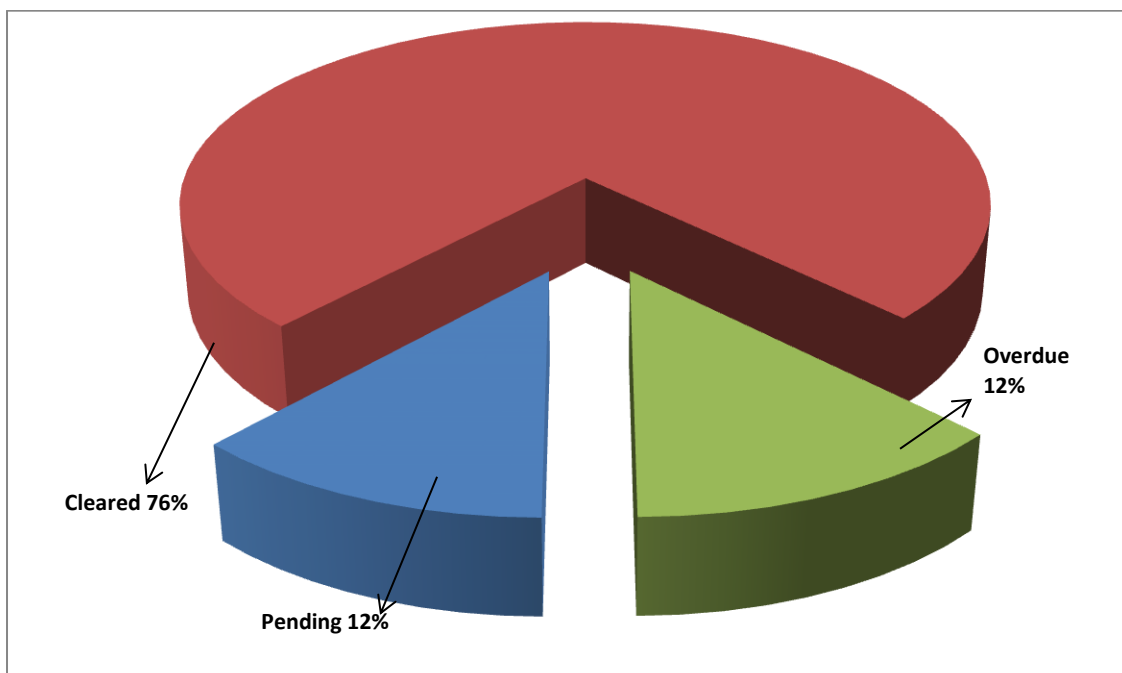
11.7 The graph below shows the assurance levels of the completed internal audits that were included in the 2017/18, 2018/19 and 2019/20 Audit Plans



11.8 There have been no published audit reports that concluded with a “no” assurance opinion.

Internal Audit Management Tracking

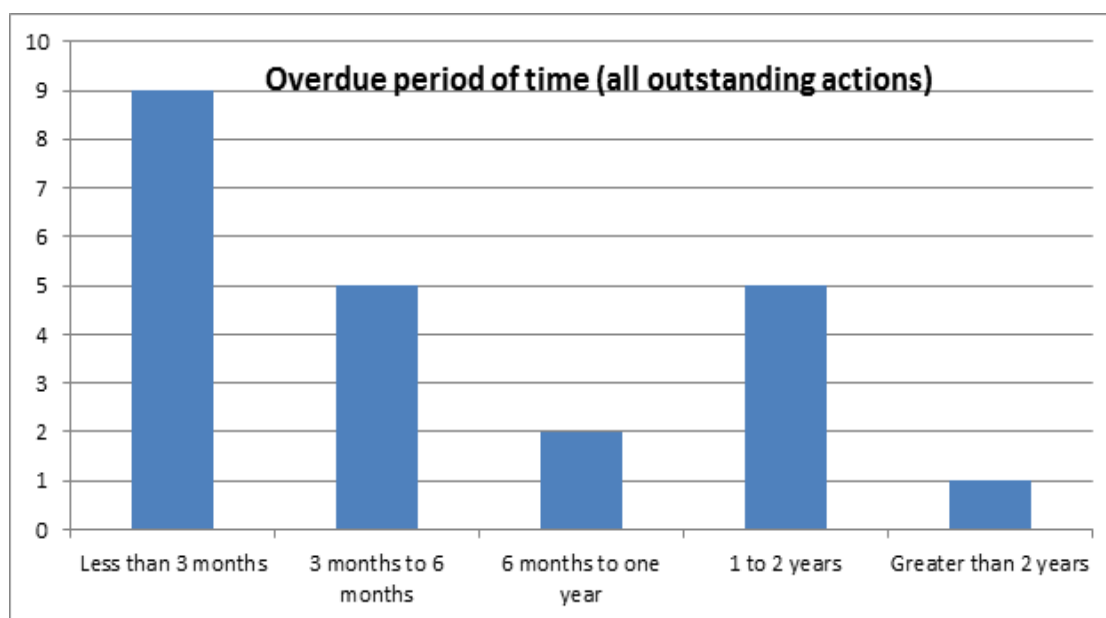
11.9 The chart below shows the current position (since 24 May 2016) of the progress of the management actions arising from internal audit reports.



- 11.10 Progress against the management actions that are included in the Internal Audit reports are reviewed regularly and 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.
- 11.11 To support the Committee to quickly identify where there are overdue actions, the progress table on the next page includes these 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.
- 11.12 There are currently 22 overdue audit actions with 6 high priority overdue actions.
- 11.13 The increase in the number of overdue actions is largely due to the significant number of internal audit reports issued since the beginning of the year. There have been 18 audit reports issued since 1 January 2019 that included a total of 92 management actions of which 56 actions have been completed. There are 22 management actions that are pending and not reached their due date, however there are 14 actions that are showing as passed their due date. Regular monitoring of the progress of these actions takes place and action owners receive reminders once the due date has passed.
- 11.14 More detailed information on the progress of the audits that are included in the 2019/20 Internal Audit Plan is included in Appendix 2 of this report.

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)	4 (1)	1 (0)
Working in Partnership	05/10/17	SDP	Limited	6 (0)	0 (0)	0 (0)	5 (0)	1 (0)
IT Software Licensing and IT Asset Management	12/03/18	SDR	Adequate	3 (0)	0 (0)	0 (0)	2 (0)	1 (0)
Income Generation and Collection	11/06/18	SDR	Adequate	8 (0)	0 (0)	0 (0)	7 (0)	1 (0)
Procurement	12/07/18	SDR	Adequate	3 (0)	0 (0)	0 (0)	2 (0)	1 (0)
Affordable Housing	12/02/19	SDS	Adequate	7 (1)	0 (0)	0 (0)	5 (1)	2 (0)
Information Governance – GDPR	10/04/19	SDR	Adequate	2 (0)	0 (0)	0 (0)	0 (0)	2 (0)
IT – Mobile Devices	18/07/19	SDR	Limited	5 (3)	0 (0)	1 (0)	0 (0)	4 (3)
Use of Agency Staff	19/07/19	SDR	Limited	16 (0)	0 (0)	0 (0)	14 (0)	2 (0)
Developer Contributions (CIL)	3/10/19	SDS	Adequate	8 (4)	0 (0)	4 (1)	0 (0)	4 (3)

- 11.15 Committee members previously requested a chart be included in quarterly governance monitoring reports that show the period of time that the outstanding audit management actions have been overdue.
- 11.16 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.



- 11.17 The chart above shows there is one management actions that is overdue by more than two years. This action relates to the audit that reviewed the transfer between the Council and the Hampshire Cultural Trust and was issued in May 2016. Work is ongoing to complete the management action with staff from the Council having attended a meeting with the Trust in November to discuss and resolve the outstanding issues.

Risk Management

- 11.18 The approved Work Programme for the Committee includes an item covering Managing Project Risks that was to be brought to this meeting. It has been agreed that this item will now be combined with the rescheduled Risk Management Training for Members that was due to take place in November 2019.

Code of Conduct Complaints

- 11.19 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.
- 11.20 It is important for members of the Audit and Governance Committee to receive regular updates on the numbers of Code of Conduct Complaints that

have been received by the Monitoring Officer and their resolution or outcome at the initial assessment stage.

11.21 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:-

AG008 Governance Quarterly Update Quarter 1 2019/20

Other Background Documents:-

None

APPENDICES:

Appendix 1 – Annual Governance Statement – Progress update

Appendix 2 – Internal Audit Progress Report

Appendix 3 – Code of Conduct complaints (April to December 2019)

Annual Governance Statement 2018/19 – Action Plan progress update – December 2019

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.	Performance information relating to the Council's significant partnerships collated and to be considered at Scrutiny Committee in the Spring	Corporate Head of Engagement	September 2019	Red
		Review of partnership working included in the Internal Audit plan 2019/20	Internal audit fieldwork undertaken during the summer, draft internal audit report being prepared.	Corporate Head of Engagement	December 2019	Green
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	Project highlight reports considered at monthly Programme Management Group (PMG) meetings where issues around resources including staff capacity are raised and discussed.	Strategic Director: Resources	Ongoing	Green
		Ensure that all significant projects follow the arrangements as set out in the Project Governance Policy highlighting requests for additional resources where required.	Programme Management Group (PMG) has responsibility for ensuring that all projects follow the agreed processes and will discuss capacity issues where additional resources may be required.	Strategic Director: Resources	December 2019	Green
		Internal Audit scheduled to take place during 2019/20 covering Programme and Project Management which will review compliance in relation to live/	Internal audit not yet started, scheduled to start Q4.	Strategic Director: Resources	December 2019	Green

No.	Issue	Actions	Progress Update	Lead Officer	Target Date	Current Status
		ongoing projects.				
		Maintain and embed into the organisation membership of the Association for Project Management (APM) to promote further consistency of project management across the council	The APM organisation membership has been maintained and this gives access to resource documents and guidance. The Project Office are in the process of updating templates to drive consistency across the council and the format and membership of the Programme Management Group (PMG) is being reviewed to ensure it is as efficient and effective as possible.	Corporate Head of Strategic Support	September 2019	Green
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.	Current published contract register includes a significant number of contracts which will increase as we move to the new platform in January 2020.	Procurement Manager	Ongoing	Ongoing
		Review of platform for publication of public contract register to ensure that it is easy for staff to update and maintain.	From January 2020 we will publish our contracts on our website in an accessible format that meets the requirements of the Local Government Transparency Code 2015. An internal register will be updated on maintained via SharePoint.	Procurement Manager	December 2019	Green

No.	Issue	Actions	Progress Update	Lead Officer	Target Date	Current Status
			This saves £400 annually and is an improvement in terms of usability and transparency.			
		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.	Internal Audit not yet started and scheduled for Q4	Service Lead (Procurement & Transformation)	Ongoing	Green

Internal Audit Progress Report

November 2019

Winchester City Council



**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’.

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.

2. Purpose of report

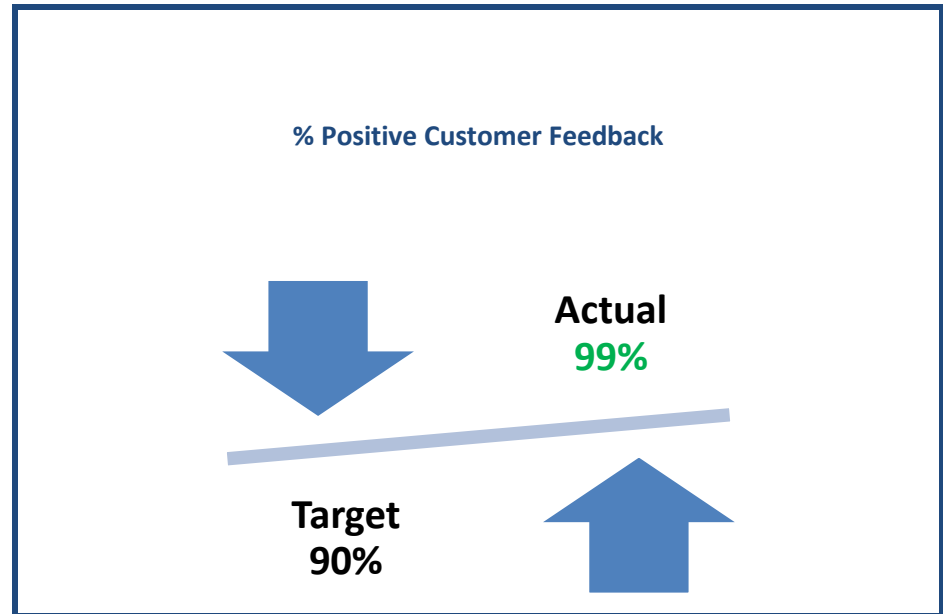
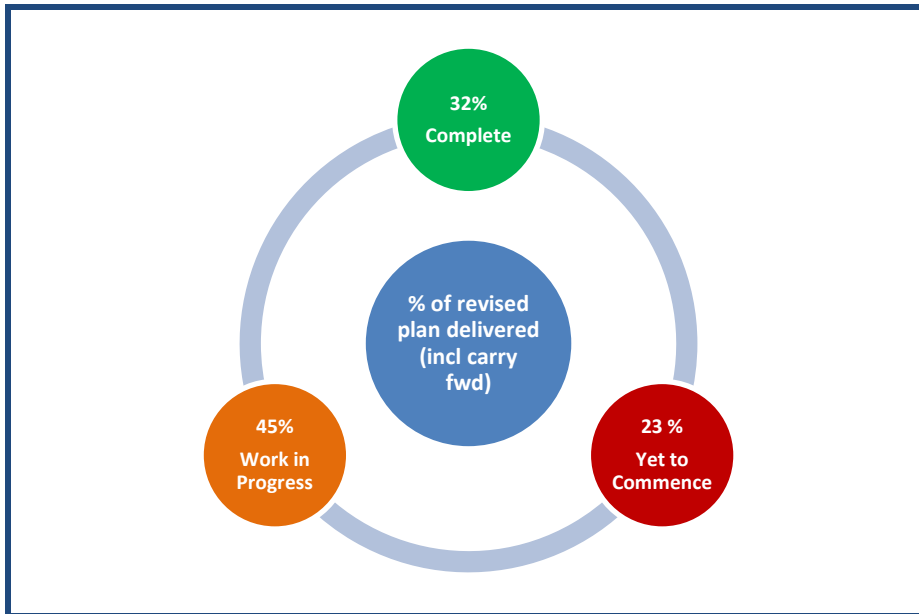
In accordance with proper internal audit practices (Public Sector Internal Audit Standards), and the Internal Audit Charter the Chief Internal Auditor is required to provide a written status report to ‘Senior Management’ and ‘the Board’, summarising:

- 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. Assurance opinions are categorised as follows:

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

3. Performance dashboard



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 2018 concluding that the Southern Internal Audit Partnership continues to comply with all aspects of the IPPF, PSIAS and LGAN.

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)
Development Management *	17/05/17	SDS	Substantial	1 (0)	0 (0)	0 (0)	1 (0)	0 (0)
Recruitment *	18/05/17	CX	Limited	6 (0)	0 (0)	0 (0)	6 (0)	0 (0)
Cyber Security	27/09/17	SDR	Adequate	5 (1)	0 (0)	0 (0)	4 (1)	1 (0)
Working in Partnership	05/10/17	SDP	Limited	6 (0)	0 (0)	0 (0)	5 (0)	1 (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)
Housing Planned Maintenance *	01/05/18	SDS	Adequate	2 (0)	0 (0)	0 (0)	2 (0)	0 (0)
Income Generation and Collection	11/06/18	SDR	Adequate	8 (0)	0 (0)	0 (0)	7 (0)	1 (0)

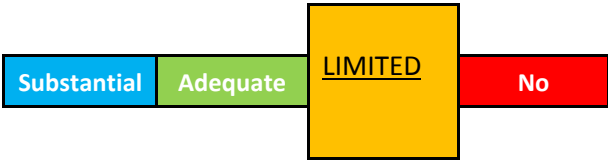
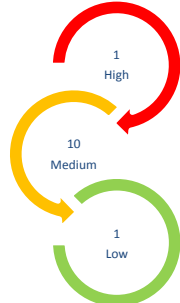
Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Management Actions ('High Priority')				
				Reported	Not Accepted	Pending	Cleared	Overdue
Procurement	12/07/18	SDR	Adequate	3 (0)	0 (0)	0 (0)	2 (0)	1 (0)
Risk Management *	26/10/18	SDR	Adequate	6 (2)	0 (0)	0 (0)	6 (2)	0 (0)
Asset Management *	04/01/19	SDP	Adequate	3 (0)	0 (0)	0 (0)	3 (0)	0 (0)
Digital Agenda	05/02/19	SDR	Adequate	3 (0)	0 (0)	1 (0)	2 (0)	0 (0)
Affordable Housing	12/02/19	SDR	Adequate	7 (1)	0 (0)	0 (0)	5 (1)	2 (0)
Housing Rents and Debt Management	13/03/19	SDR	Adequate	6 (0)	0 (0)	5 (0)	1 (0)	0 (0)
Applications Management *	18/03/19	SDR	Adequate	2 (0)	0 (0)	0 (0)	2 (0)	0 (0)
Information Governance - GDPR	10/04/19	SDR	Adequate	2 (0)	0 (0)	0 (0)	0 (0)	2 (0)
Data Security and Management *	15/05/19	SDR	Adequate	2 (0)	0 (0)	0 (0)	2 (0)	0 (0)
Pro-Active Fraud – Right to Buy *	20/05/19	SDR	Adequate	2 (2)	0 (0)	0 (0)	2 (2)	0 (0)
Licencing	28/05/19	SDR	Substantial	1 (1)	0 (0)	1 (1)	0 (0)	0 (0)

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Management Actions ('High Priority')				
				Reported	Not Accepted	Pending	Cleared	Overdue
Health and Safety *	30/05/19	SDR	Limited	3 (3)	0 (0)	0 (0)	3 (3)	0 (0)
Main Accounting (inc bank reconciliations) *	10/06/19	SDR	Limited	11 (5)	0 (0)	0 (0)	11 (5)	0 (0)
Mobile Devices	18/07/19	SDR	Limited	5 (3)	0 (0)	1 (0)	0 (0)	4 (3)
Use of Agency Staff	19/07/19	SDR	Limited	16 (0)	0 (0)	0 (0)	14 (0)	2 (0)
Planning and Open Spaces (CIL)	03/10/19	SDR	Adequate	8 (4)	0 (0)	4 (1)	0 (0)	4 (3)
Tourist Information Centre	21/10/19	SDR	Limited	12 (1)	0 (0)	5 (0)	7 (1)	0 (0)
Absence Management	23/10/19	SDR	Adequate	4 (0)	0 (0)	1 (0)	3 (0)	0 (0)
Ethical Behaviours	29/10/19	SDR	Adequate	4 (0)	0 (0)	4 (0)	0 (0)	0 (0)
Accounts Payable	22/11/19	SDR	Adequate	1 (0)	0 (0)	0 (0)	1 (0)	0 (0)

*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

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

Tourist Information Centre		
<p>Audit Sponsor: Susan Robbins – Corporate Head of Engagement</p> <p>Final Report Issued: 21 October 2019</p>	<p>Assurance opinion:</p> 	<p>Management Actions:</p> 
<p>Summary of key observations:</p> <p>Whilst the core purpose of the Tourist Information Centre (TIC) is to provide information, help and advice on a wide range of subjects and services to the general public and visitors to the area, investment in a new centre was predicated on the potential for income generation from retail; box office services; additional transport ticketing and bed bookings; and new chargeable Council services.</p> <p>At the time of the review, negligible box office contributions for 19/20 were highly unlikely to reach the £15k forecast income levels predicted in the 2017 business case for investment into the TIC. There was no analysis of box-office profitability to understand whether running costs were covered by commission income. Tickets prices for Guildhall events to be sold through the box-office were not confirmed via the standard booking form which had led to instances where the incorrect ticket price was charged. Other issues were identified with third party event organisers with consistently obtaining signed agreement to the box-office terms and conditions and inconsistencies with the accuracy and/or promptness in passing income received / reclaiming commission from the third parties.</p> <p>In general, there were appropriate controls over the daily income collection, secure holding and banking and with retail stock checks and storage. However, there are no formalised processes to decide which items to purchase and sell through the TIC or, for example target profitability levels with which to assess performance and aid decision making.</p>		

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	01.04.19– 30.11.19
Part 2 Requirements - Fraud	
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	2 days***
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.

7. Planning & Resourcing

The internal audit plan for 2019-20 was approved by the Council’s Management Team and the Audit Committee in March 2019.

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
Strategic Risks and Corporate Cross Cutting									
Programme and Project Management	SDR	✓	✓	✓				✓	
Transformation	SDR	✓	✓	✓				✓	
Financial Stability	SDR							✓	Q4
Digital Agenda	SDR							✓	Q4
Working in Partnership	SDR	✓	✓	✓				✓	

Audit Review	Audit Sponsor	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Tracker (✓ on schedule ✗ Delay)	Comment
Business Continuity and Emergency Planning	SDR							✓	Q4
Governance									
HR – Absence Management	SDR	✓	✓	✓	✓	✓	Adequate		
HR - Recruitment	SDR	✓	✓	✓	✓			✓	
Information Governance - FOI	SDR	✓	✓	✓	✓			✓	
Information Governance – Record Retention *	SDR							✓	Q4
Ethical Behaviours	SDR	✓	✓	✓	✓	✓	Adequate		
National Fraud Initiative	SDR	N/A	N/A	✓	N/A		N/A	✓	
CIPFA Fraud Survey	SDR	N/A	N/A	✓	N/A	✓	N/A		Survey completed
Procurement	SDR								Q4

Audit Review	Audit Sponsor	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Tracker (✓ on schedule ✗ Delay)	Comment
Corporate Strategy									
Energy Management & Climate Change	SDR	✓	✓	✓	✓	✓	N/A		Position Statement
Implementation of extension to refuse and recycling arrangements *	SDR	✓	✓	✓				✓	
Environmental Services Contract	SDR	✓						✓	
Planning & Open Spaces (incl. Community Infrastructure Levy)	SDR	✓	✓	✓	✓	✓	Adequate		
Housing Asset Management	SDR	✓						✓	
Housing Finance	SDR							✓	Q4
Core Financial Systems									

Audit Review	Audit Sponsor	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Tracker (✓ on schedule ✗ Delay)	Comment
Council Tax	SDR	✓	✓	✓	✓	✓	Substantial		
Accounts payable	SDR	✓	✓	✓	✓	✓	Adequate		
Payroll	SDR							✓	Q4
Income generation and collection (incl. cash handling)	SDR	✓	✓	✓	✓			✓	
Reconciliations	SDR	✓	✓	✓	✓			✓	
IT									
Secure e-mail	SDR	✓	✓					✓	
Back-ups	SDR	✓	✓	✓				✓	
Patch management	SDR	✓						✓	
Business as Usual									

Audit Review	Audit Sponsor	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Tracker (✓ on schedule ✗ Delay)	Comment
Tourist Information Centre	SDR	✓	✓	✓	✓	✓	Limited		
Bus Service Operator Grant	SDR	N/A	N/A	✓	N/A	✓	N/A		Grant Certification
Mayor's Charity	SDR	N/A	N/A	✓	N/A	✓	N/A		Auditor Letter Signed Off

9. Adjustments to the plan

Audit reviews added to the plan (included in rolling work programme above)	
Information Governance – Record Retention *	Allocation for Information Governance split into two reviews – Freedom of Information and Record Retention.
Implementation of extension to refuse and recycling arrangements *	Added at the request of the Chief Executive

* Proposed

Audit reviews removed from the plan (excluded from rolling work programme above)

None

* Proposed

New Code of Conduct Complaints received since last meeting of Audit & Governance Committee and those that remain outstanding since May 15 2019 (under new Constitution)

Date contact first made with Monitoring Officer	Complaint against district or parish/town councillor	Details
8 August	Parish/Town Councillor	Code of Conduct form requested August 2019. Form sent and complainant advised not a matter for the Monitoring Officer. Completed form not received. Matter closed.
21 October	Parish/Town Councillor	Following initial discussion complaint not pursued: Closed 6 November
29 October	Parish/Town Councillor	Complainant advised WCC that pursuing as a civil matter with the Parish Council: 14 November. Matter closed
20 November	Parish/Town Councillor	Single complaint received by numerous residents against a number of the Councillors. Seeking further clarity and approach due to extent of complaints raised.
2 December	Parish/Town Councillor	Not a behavioural code of conduct matter.

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

27 July 2017	District Councillor	External investigation ongoing.
16 Sept 2018	District Councillor	External Investigation ongoing.
4 April 2019	District Councillor	Assessment completed. To be referred to Determination Committee – dates and membership being confirmed.