

REPORT TITLE: Q3 GOVERNANCE MONITORING

29 FEBRUARY 2024

REPORT OF CABINET MEMBER: CLLR BECKER – CABINET MEMBER FOR
COMMUNITY AND ENGAGEMENT

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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 during the third quarter of the 2023/24 financial year.

RECOMMENDATIONS

That the Audit and Governance Committee notes the content of the report including the progress against the internal audit management actions and raises any issues with the cabinet member.

IMPLICATIONS:

1 COUNCIL PLAN OUTCOME

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

2 FINANCIAL IMPLICATIONS

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

3 LEGAL AND PROCUREMENT IMPLICATIONS

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

4 WORKFORCE IMPLICATIONS

- 4.1 There are no workforce implications arising from the content of this report.

5 PROPERTY AND ASSET IMPLICATIONS

- 5.1 There are no property and asset implications arising from the content of this report.

6 CONSULTATION AND COMMUNICATION

- 6.1 Consultation on the content of this report has been undertaken with the Cabinet member for Community and Engagement and with members of the Executive Leadership Board (ELB) and Corporate Heads of Service (CHoS). 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 There are no environmental considerations arising from the content of this report.

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 There are no data protection impact assessments 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 2023/24 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 are highlighted in this report and the actions being taken to address them.

10.2 Members should note the related agenda item at this meeting AG122 - Annual review of Risk Management 24-25.

11 SUPPORTING INFORMATION

11.1 This report sets out the summary information in respect of the third quarter of the 2023/24 financial year concerning governance.

Annual Governance Statement

11.2 Progress against the actions included in the 2022/23 Annual Governance Statement is included in appendix 1 to this report.

Declarations of gifts and hospitality

11.3 During the period 1 October 2023 to 31 December 2023 there were five declarations of gifts and hospitality made by officers in accordance with the Employee Code of Conduct.

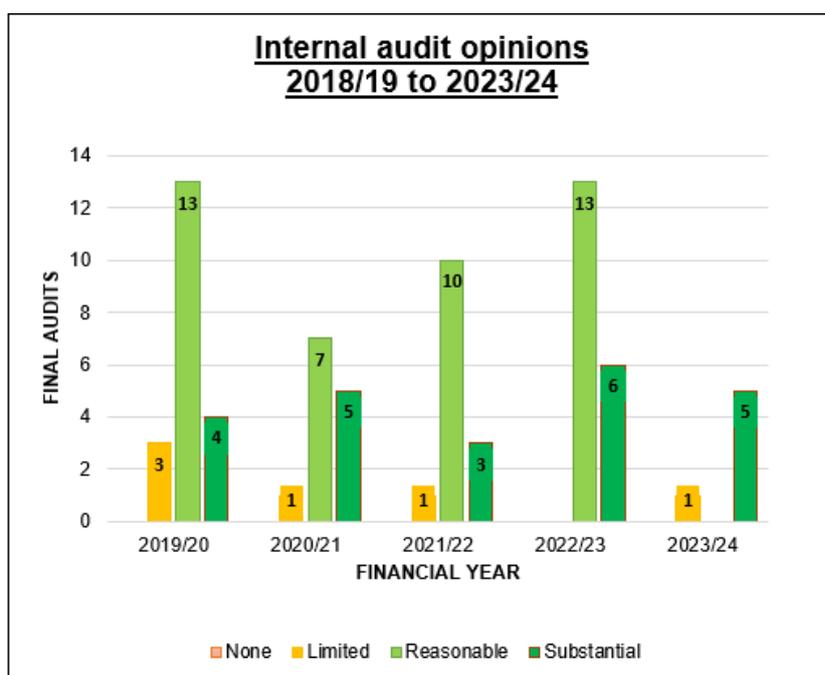
11.4 Members regularly update their register of interest forms and during the period 1 October 2023 to 31 December 2023, there were no declarations of gifts or hospitality over the value of £50 made by members in accordance with the Members Code of Conduct.

12 INTERNAL AUDIT ASSURANCE REPORTS

12.1 Internal audit provides an evaluation, through a risk-based approach, on the effectiveness of governance, risk management, and internal controls operating at the council. The internal audit plan for 2023/24 was approved by this committee on 2 March 2023, report [AG101](#) refers.

12.2 Since 1 April 2023 there were no audit review reports that concluded with a 'no assurance' opinion and one audit review report that concluded with a 'limited' assurance opinion.

- 12.3 Where reasonable or substantial audit opinions are offered following an audit review this gives assurance to senior management, external auditors and members of this committee that an appropriate system of governance, risk management and control exists with internal controls and processes operating effectively in the area audited.
- 12.4 Additional commentary can be found in paragraph 13 to this report where opinions are either limited or no assurance to support members in monitoring the progress of the actions in place to address the identified weaknesses found during the audit review.
- 12.5 The chart below shows the assurance opinions of the completed internal audits that were included in the audit plans in the years 2019/20 to the current year 2023/24.



- 12.6 Since the Q2 2023/24 Governance Monitoring report was presented to Audit and Governance Committee on 9 November 2023 there have been five internal audit reports finalised and issued before the 31 December 2023, four of which concluded with substantial assurance.

- Asset Management (Corporate Estate) (Limited assurance)
- Building Control (Substantial assurance)
- Housing Rents (Substantial assurance)
- Housing Benefits and Council Tax Reduction (Substantial assurance)
- Risk Management (Substantial assurance)

12.7 An update on the progress against the Internal Audit Plan 2023/24 is provided in the Internal Audit Progress Report in Appendix 2 to this report.

Internal Audit Management Tracking

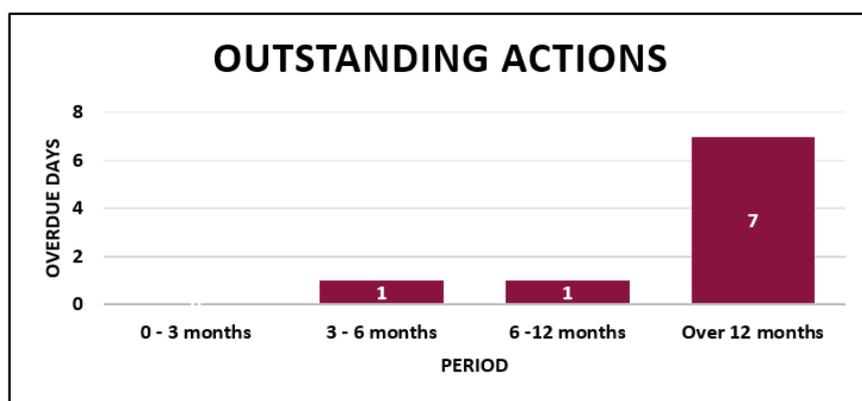
12.8 Corporate heads of service (CHoS), service leads, and Executive Leadership Board (ELB) regularly review the progress against the actions included in the internal audit reports.

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

12.10 To assist member's understanding, an additional narrative is included in the table below to provide a brief explanation of the progress being made against the actions that have passed their target date and the reasons for the delay in completion.

12.11 There are currently 9 overdue actions with two being high priority. This is four fewer actions than reported as overdue at the last meeting of the committee on 9 November 2023.

12.12 The chart below provides an analysis of the overdue management actions by the length of time that has passed since the target completion date for each of the actions. There are seven actions overdue for over one year. Six of these actions relate to the Records Retention audit and one relates to the IT Business Continuity audit. An update on these actions can be found in the table in the next section of this report.



12.13 Further information relating to the current overdue management actions is shown in the table below:

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Reported	Not Accepted	Management Actions			LOW	MEDIUM	HIGH
						Pending	Cleared	Overdue			
IT Business Continuity & Disaster Recovery	06/07/2021	SDR	Reasonable	4 (0)	0	0	3	1		1	
<p>Progress update: There is one medium priority overdue action remaining and that is to 'Complete IT only Disaster Recovery test with no user involvement.'</p> <p>A test for the current system is being scheduled for the end of March.</p>											
Information Governance Records Retention	0303/2022	SDR	Limited	14 (4)	0	0	7(2)	7 (2)		5	2
<p>Progress update: There are seven overdue actions, two of which are high priority.</p> <p>Good progress is now being made on completing the actions with a review underway to update and approve the retention schedules for the various document types that the council has. This is expected to be completed in April when activities will commence to implement the retention schedules with disposal of documents that the council is no longer required to retain.</p>											

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Reported	Not Accepted	Management Actions			LOW	MEDIUM	HIGH
						Pending	Cleared	Overdue			

Paragraph 14.1 to this report provides further details.

There is one further action and relates to reviewing and updating the Information Asset Register (IAR). Work will commence on this after the Data Protection and Digital Information bill has been through parliament as this removes the requirement in the current data protection legislation to keep a Register of Processing Activity.

IT Asset Management	24/02/2023	SDR	Reasonable	8 (1)	0	4	3	1	1		
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Progress update: There is one low priority overdue action remaining ‘*Research Options for new KPI’s.*’

Some progress has been made but due to IT resources currently dedicated to major Citrix and VPN projects, further work has been delayed until April 2024.

- 13 The following section provides background and an update on the progress of management actions where an internal audit concluded with a limited assurance opinion and supports members in monitoring the progress of the actions in place to address the identified weaknesses found during the audit review.

13.1 Asset Management (Corporate Estate)

As part of the planned internal audit reviews for 2022/23, a review was undertaken of the council's arrangement for the maintenance and repair of non-housing corporate assets. The final report was issued on 16 October 2023 and offered a limited opinion.

The audit set out to assess the effectiveness of controls in place focusing on those designed to mitigate risk in achieving the following key objectives:

- There are roles and responsibilities in place for the maintenance of corporate occupied properties and community assets, and these are supported by policies and procedures.
- A centrally controlled Asset Register database is in place and linked to maintenance programmes to enable effective monitoring of both planned works and reactive repairs and maintenance.
- Property maintenance is scheduled and actioned in line with statutory requirements and Council policy.
- Performance in respect of planned maintenance and reactive repairs is adequately monitored and reported.
- Appropriate Fire Safety arrangements are in place, in line with lease agreements and insurance arrangements.

There were a number of areas assessed where the current controls were found to be effective and working well. The Asset Management Strategy includes overall arrangements for property maintenance and there are clear roles and responsibilities in place. Risk assessments in relation to Asset Management are available. Statutory maintenance checks have been carried out in 2023 and included in the budget for facilities and maintenance. The edit/delete access to the Uniform platform is restricted to relevant users only.

However, the audit review observed that the system of governance and control to effectively manage risks could be improved. In response to the weaknesses identified, management actions have been agreed and when completed will mitigate the identified risks.

Three low priority management actions were agreed and included in the report. None of these actions were assessed as being overdue at the end of quarter three (31 December 2023). One action has already been completed.

Central system for logging statutory maintenance and repairs. The auditor observed that there is no single system in place to identify all relevant properties with their respective lease terms and when checks are due / completed or any diary system to highlight when they have become overdue.

Without this there is no robust system to ensure that statutory checks are being performed for all properties. Having a regularly maintained control spreadsheet that itemises those assets where an obligation to repair or carry out Health and Safety Inspections in place and will prevent further risks.

Procedures for Statutory Checks and Maintenance. The auditor found that although overall responsibilities in relation to the maintenance of council owned properties including statutory compliance checks are in place there are no procedures detailing the day-to-day operations. Without these, there is a risk that elements of safety checking and maintenance are missed or applied inconsistently. Agreeing a methodology for information capture in relation to statutory compliance contracts and procedures will mitigate this risk.

Condition surveys and visual inspections. The Asset Management Strategy and Asset Management Plan include a rolling programme of condition surveys are conducted included. It has been found that no written, documented schedule or daily entries to demonstrate the condition surveys have been documented. Without a demonstrable schedule of due and performed conditions surveys at defined intervals there is a risk the council may not meet its objectives as per the Asset Management Strategy and plan. To mitigate this risk the visual inspections should be included as part of the Control Document spreadsheet.

- 14 The following section provides an update on the progress against the actions included in audit review reports that concluded with a limited assurance opinion.

14.1 **Information Governance – Records Management**

The refreshed Retention and Disposal Policy which covers both digital and paper records, has been refreshed and adopted by Executive Leadership Board.

Officers in the Policy team have begun working with Service Leads from across the council to review and validate the retention periods for the documents that are held by their services. This is expected to be completed in April and will provide the council with an updated Document Retention Schedule.

The next stage of the project will be to begin implementing the schedule across systems and platforms enabling the council to delete records and documents that it is not required to retain.

This will continue until the end of the year with the bulk of documents being deleted in accordance with the schedule by early summer.

15 ***Risk Management***

- 15.1 The council's Risk Management Policy 2023/24 sets out a timetable for this committee to review the policy and corporate risks (section 11 of the Risk

Management Policy). The most up-to-date Corporate Risk Register is appended to report AG122 elsewhere on this committee's agenda. The latest formal quarterly review of the Corporate Risk Register by Executive Leadership Board (ELB) was carried out on 17 January 2024. All risks and their current controls were reviewed.

15.2 As a result of the review there were the following updates:

- CR003 Challenge of decisions – the risk owner has been updated from the Strategic Director and Monitoring Officer to the Monitoring Officer (MO)
- CR004 Business Continuity –the Risk Owner has been updated from the Strategic Director and Monitoring Officer to the Chief Executive to reflect current interim arrangements.
- CR007 Financial stability – Strategic Budget review mid-year removed as a control as this has completed.
- CR012 Nutrient neutrality – Phosphates – the residual risk likelihood has been reduced from 'highly likely' to 'likely' and the control updated to reflect that there is now a solution in place with delivery plan to follow.

15.3 With the exception of risk CR012, the original and residual risk ratings of all risks were considered appropriate and tolerated. Except for the above amends, the causes, consequences and controls for each risk were reviewed and assessed to be current and sufficient at the time of the review.

15.4 ELB did not identify any new or emerging risks to be added to the Corporate Risk Register.

15.5 Of the 73 Operational Risks managed by Corporate Heads of Service, three of these were presented to ELB for review as residual 'red' risks. For all of these ELB agreed that the current controls were sufficient, that the residual risk score was correct and accepted that escalation to the Corporate Risk Register was not required at this time.

16 ***Code of Conduct Complaints***

16.1 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.

16.2 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.

17 OTHER OPTIONS CONSIDERED AND REJECTED

17.1 None

BACKGROUND DOCUMENTS: -

Previous Committee Reports: -

AG116 Governance Monitoring Quarterly update Q2 2023/24, 9 November 2023.

Other Background Documents:

None.

APPENDICES:

Appendix 1 – Annual Governance Statement 2022/23 – progress update

Appendix 2 – Internal Audit Progress Report

Appendix 3 – Code of Conduct complaints

Annual Governance Statement 2022/23 – Action Plan update – December 2023

No.	Issue	Actions	Progress Update	Lead Officer	Target Date	Current Status
1.	<p>Records Retention and Disposal</p> <p>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.</p>	<p>ELB endorsement of the refreshed Retention Policy and Schedule</p>	<p>Refresh of Retention and Disposal Policy complete and adopted by ELB on</p>	<p>Senior Policy and Programme Manager</p>	<p>September 2023</p>	<p>Complete</p>
		<p>Map and align retention schedule to content/ indexing and values in business systems</p>	<p>Officers in the Policy team are meeting with service leads to review and agree the retention periods for each of the document types for their services.</p> <p>Once complete the schedules will be mapped to the business systems used in each team so that they can be applied.</p> <p>Anticipated deadline for completion and authorisation of full schedule is 26 April.</p>	<p>Senior Policy and Programme Manager/ Corporate Heads of Service</p>	<p>December 2023</p>	<p>In progress</p>

No.	Issue	Actions	Progress Update	Lead Officer	Target Date	Current Status
		Retention schedule implementation and application across business systems completed	Implementation of retention schedule across business systems to commence once the final schedule is in place. Anticipate starting work in April with an aim to complete by end of the year.	Senior Policy and Programme Manager/ Head of IT	March 2024	Not yet started
2.	<p>Council Constitution</p> <p>Ensuring that the Council's Constitution is regularly reviewed and updated to take account of changes.</p>	Review and refresh of Constitution before sharing with Working Group.	Completed	Strategic Director & Monitoring Officer	June 2023	Complete
		Draft Constitution considered by ELB.	Comments and amendments to feed into final draft.	Strategic Director & Monitoring Officer	June/ July 2023	Complete
		Final draft share with Working Group	On schedule to be completed before consideration by Audit & Governance Committee on 9 November.	Strategic Director & Monitoring Officer	September 2023	Complete

No.	Issue	Actions	Progress Update	Lead Officer	Target Date	Current Status
		Draft Constitution considered by Audit & Governance Committee.	Included on the agenda for Audit & Governance Committee meeting on 9 November.	Strategic Director & Monitoring Officer	September 2023	Complete
		Adoption of updated Constitution by Council.	Updated Constitution adopted at Full Council on 30 November 2023.	Strategic Director & Monitoring Officer	November 2023	Complete
3.	Complaint Handling Review of performance for dealing with and responding to customer complaints, particularly stage one complaints	Promote across the organisation the standards that the Council has adopted for handling complaints	Internal comms via City Voice staff newsletter with links to the Complaints Procedure Guidance document	Service Lead for Corporate Support	June 2023	Complete
		Review current performance and identify areas and services where the council's standard is not being achieved	Each Corporate Head of Service receives a monthly report of complaints within their business areas which includes the % of complaints responded to within 10 working days.	Senior Policy and Programme Manager	July 2023	Complete - Ongoing

No.	Issue	Actions	Progress Update	Lead Officer	Target Date	Current Status
			From May'23 this has also been shared with the relevant Director.			
		Ongoing review and reporting of performance	<p>There is a corporate KPI reporting overall % complaints responded to within 10 working days which is reported to PAC Board and Performance Panel (Scrutiny) and Cabinet.</p> <p>Performance by each Corporate Head of Service area is reviewed and reported as above</p>	Service Lead for Corporate Support	Ongoing	Ongoing

Internal Audit Progress Report 2023-24

December 2023

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’.

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:

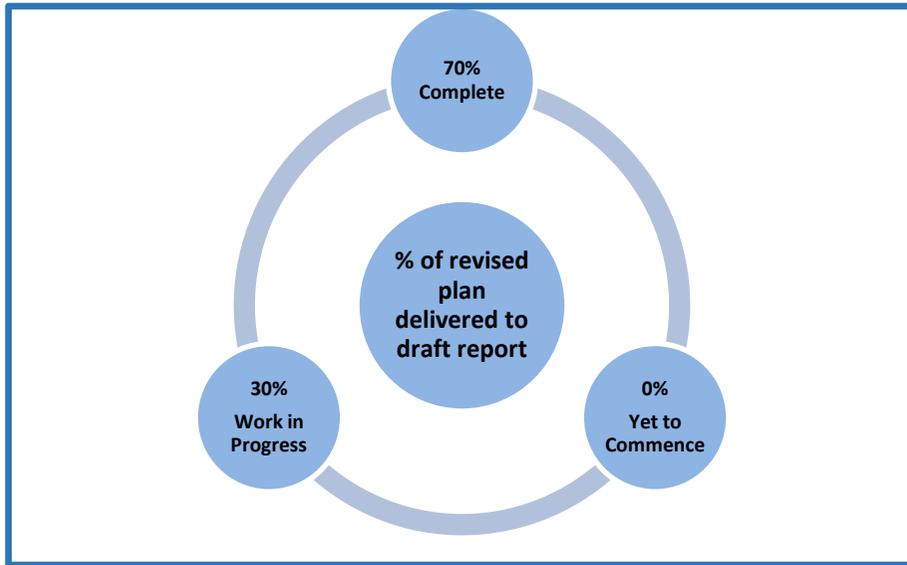
- The status of 'live' internal audit reports.
- an update on progress against the annual audit plan.
- a summary of internal audit performance, planning and resourcing issues; and
- a summary of significant issues that impact on the Chief Internal Auditor's annual opinion.

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



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
ICT Business Continuity and Disaster Recovery Planning	Jul 21	SDR	Reasonable	4	0	3		1	
Information Governance – Records Management	Mar 22	SDR	Limited	14	0	7		5	2
NNDR	Nov 22	SDR	Reasonable	4	1	3			
IT Asset Management	Feb 23	SDR	Reasonable	8	4	3	1		
Housing Asset Management – Responsive Repairs*	Apr 23	SDS	Reasonable	7	0	7			
Carbon Neutrality Action Plan *	Jul 23	SDP	Reasonable	8	0	8			
Human Resources – Policies and Procedures	Jul 23	SDR	Substantial	4	1	3			
Contract Management *	Jul 23	SDR	Reasonable	4	0	4			
Licensing	Aug 23	SDS	Reasonable	3	1	2			
Open Spaces – Play Areas *	Sep 23	SDP	Reasonable	10	0	10			
Asset Management (Corporate Estate)	Oct 23	SDP	Limited	3	3	0			
Housing Rents	Nov 23	SDR	Substantial	1	1	0			
Risk Management *	Nov 23	SDR	Substantial	1	0	1			
Total							1	6	2

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

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.

Asset Management – Corporate Estate		
Audit Sponsor	Assurance opinion	Management Actions
Corporate Head of Asset Management	 Limited	<div style="display: flex; justify-content: space-around; align-items: center;"> <div style="background-color: green; color: white; padding: 5px; text-align: center;">Low 2</div> <div style="background-color: yellow; color: black; padding: 5px; text-align: center;">Medium 1</div> <div style="background-color: red; color: white; padding: 5px; text-align: center;">High 0</div> </div>

Summary of key observations:

The purpose of this audit was to review the Council’s arrangements for the maintenance and repair of non-housing stock corporate estate assets, including leased properties and community assets.

The overall arrangements for property maintenance are covered in the Asset Management Strategy and responsibilities in relation to the maintenance of Council owned properties, including statutory compliance checks, are clearly allocated within the Asset Management Team. However there are no procedures detailing the day-to-day operations of staff, such as those relating to contracting out inspections, performing condition surveys, or maintaining records (on Uniform).

The review identified that there is no single system in place to identify and set out all relevant properties with their respective lease terms and WCC obligations in relation to statutory checks or fire safety. Although the Uniform system is used as a record of all Council assets, it is not utilised for scheduling statutory checks or for the monitoring of these. We were able to confirm that various statutory maintenance checks had been performed in

2023 including annual risk assessment checks for Fire Safety, carried out by Benfield Fire Safety Ltd; annual checks for Lifts, carried out by Temple Lifts Limited, annual checks of Gas & Heating, carried out by Hamworthy Heating Ltd; and monthly checks for Legionella, carried out by Zeta. Whilst evidence was provided to support the individual arrangements in place to carry out each of the different types of statutory checks with various contractors, without a single reliable system in place, it was not possible to provide assurance for the completeness and timeliness of these arrangements. There was also no documented schedule to show when each of these checks were due, completed, or any diary system to highlight when they would become overdue. Although it was possible to obtain evidence of remedial works being identified and subsequently carried out, there was no formal method of documenting and tracking this for each type of statutory check. There is no documented schedule for 5 to 10 yearly condition surveys to be performed or records kept of previous checks, and no documented schedule for annual visual inspections or record of their completion. The current arrangements are reliant upon the knowledge of the officer involved and prevent effective monitoring and reporting in respect of checks and repairs being carried out. The reliance upon officer knowledge also presents a business continuity risk.

Responsibilities in relation to statutory checks are covered in the lease agreements with tenants, where appropriate and discussions with officers / sample testing confirmed that the majority of leases are on a full repair and maintenance basis where the tenant is responsible, with no direct WCC responsibilities in respect of fire safety or statutory maintenance checks. Specifically in relation to fire safety responsibilities, Council Officers confirmed that very few WCC properties are on an Internal Repairing Lease basis, the type which would involve Council fire safety responsibilities for multi-let properties. Sample testing only identified one property of this type and appropriate checks were being carried out, however in the absence of a definitive list of these properties, we cannot confirm all checks have been completed for all relevant properties.

We confirmed that there is a block insurance policy in place for all relevant WCC owned properties, covering total loss, with insurance requirements regularly reviewed across the property portfolio.

Following the review, the Team have confirmed they will develop a Control Document spreadsheet itemising those assets where WCC has an obligation carry out H&S inspections, condition surveys, visual inspections and repairs, which will be checked before data is entered onto Uniform. The Team will run monthly Building Maintenance reports and maintain the spreadsheet until they are satisfied that Uniform is producing accurate reports and new data is being entered on time. Day to day processes will also be documented. It is planned to complete all actions by 31st March 2024.

6. Planning & Resourcing

The internal audit plan for 2023-24 was agreed by the Council's Management Team and approved by the Audit and Governance Committee in March 2023. 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 2022-23 annual report and opinion								
Contract Management	SDR	✓	✓	✓	May 23	Jul 23	Reasonable	
Cyber Security – IT Response Planning	SDR	✓	✓	✓	Dec 22		Limited	
Open Spaces – Play Areas	SDP	✓	✓	✓	Jun 23	Sep 23	Reasonable	
Licensing	SDS	✓	✓	✓	May 23	Aug 23	Reasonable	
2023-24								
Strategic / Governance Reviews								
Asset Management (Corporate Estate)	SDP	✓	✓	✓	Sep 23	Oct 23	Limited	
Capital Programme and Monitoring	SDR	✓	✓	✓	Nov 23			
Green Economic Development Strategy	SDP	✓	✓					Q4
Business Continuity	SDR	✓	✓	✓	Aug 23	Aug 23	Substantial	
Risk Management	SDR	✓	✓	✓	Sep 23	Nov 23	Substantial	
Decision Making and Accountability	SDR	✓	✓					Q4
Fraud Framework - NFI	SDR	n/a	n/a	✓	n/a	n/a	n/a	On-going

Audit Review	Sponsor	Scoping	Terms of Reference	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
Human Resources - Absence Management	SDR	✓	✓	✓	Dec 23			
Human Resources - Recruitment	SDR	✓	✓					Q4
Core Financial Systems								
Housing Rents	SDR	✓	✓	✓	Oct 23	Nov 23	Substantial	
Accounts Receivable / Debt Management	SDR	✓	✓	✓				
Housing Benefits & Council Tax Reduction Scheme	SDR	✓	✓	✓	Nov 23	Dec 23	Substantial	
Income Collection and Banking – Central Offices	SDR	✓	✓	✓	Sep 23			
Income Collection and Banking - Guildhall	SDS	✓	✓	✓	Sep 23			
Income Collection, Banking and Stock Control – Visitor Information Centre	SDP	✓	✓	✓	Sep 23			
Information Technology								
Mobile Device Management	SDR	✓	✓	✓	Aug 23			
Virtualisation	SDR	✓	✓	✓	Sept 23			
Service / Operational Reviews								
Housing Management, Enforcement and Homelessness (New Homes scheme)	SDS	✓	✓	✓				
Building Control	SDP	✓	✓	✓	Sep 23	Oct 23	Substantial	
Tree Management	SDP	✓	✓	✓				
Food Safety Inspections – Recovery Plan	SDS	✓						Q4
Certification Audits								

Audit Review	Sponsor	Scoping	Terms of Reference	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
Bus Service Operator Grant	SDS	✓	n/a	✓	n/a	n/a	n/a	Certification audit.
Mayor's Charity Account	SDS	✓	n/a	✓	n/a	n/a	n/a	Certification audit.

Annex 1 - Adjustments to the plan

Audit reviews added to the plan (included in rolling work programme above)	Comment
Asset Management (Corporate Estate) *	Carried forward from 2022-23 plan as work in progress at the time of the Annual Internal Audit Report and Opinion.
Housing Rents *	Carried forward from 2022-23 plan as work in progress at the time of the Annual Internal Audit Report and Opinion.
Income Collection and Banking *	Split the audit into three separate reports due to slightly different scopes and reporting lines. The three reports will cover Central Offices, the Guildhall and Visitor Information Centre.

Audit reviews removed from the plan (excluded from rolling work programme)	Comment
Housing Company *	Defer the audit to future years due to limited activity to assess in this area.
Contract Management - BIFFA/ID Verde *	Defer the review due pending renegotiation of the contract(s).
O365 - data migration **	Defer the review to future years as the project to migrate data to O365 has not commenced – clear link between this audit area and the outstanding actions relating to Information Governance – Records Management.
Information Governance - Records Management and Retention (Follow-up) **	Defer the review to 2024-25 as officers are still actively progressing the outstanding actions to address the issues previously identified.
Housing Asset Management / Energy Management / Climate Emergency – Housing Stock Retrofit **	Defer the review to 2024-25 due to availability of officers to accommodate the audit / The Housing Stock Retrofit Programme is in the early stages and the governance arrangements are being developed so currently only a small evidence base to assess.

* Agreed November 23

** Proposed February 24

Code of conduct complaints

Code of Conduct Complaints received by the office of the Monitoring Officer since previous meeting of Audit & Governance Committee and update of those previously reported - as of **24 January 2024**.

Summary of current caseload:

- A. Number **Active Individual Complaints**: 4 complaints from 4 individual complainants (see current status/update below).
- B. Number Complaints **Not Commenced**: 0
- C. Number **individual complaints** relating to a City Councillor: 1
- D. Number **individual complaints** relating to a Parish/Town Councillor: 3
- E. Number of complaints received since last report: 4.
- F. Number of **complaints closed** since the last report: 2.
- G. Number of **Standards Sub Committees** held: 0.

Analysis of active cases:

Date received	Relating to Parish/ Town/ City Councillor	Current status/update	Approx time spent on this complaint since 01/07/23 (see note below)
January 2024	Parish Councillor	Three, connected complaints received from separate complainants. Responses received from subject member and a number of others relevant to the complaint. IP consulted and further evidence gathering stage prior to MO consideration in February 2024.	14 hours
November 2023	City Councillor	Response received from subject member. IP consulted prior to MO consideration.	28 hours

Officer Time Recording: Further to item 10 of the minutes of the Audit and Governance Committee on 12 June 2023, the Committee requested that the length of time spent by officers be recorded for future complaints. This process began on the 1 July 2023.