

REPORT TITLE: Q3 GOVERNANCE MONITORING

25 FEBRUARY 2025

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

Contact Officer: Simon Howson Tel No: 01962 848 104

Email: showson@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 2024/25 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

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

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

3 LEGAL AND PROCUREMENT IMPLICATIONS

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

4 WORKFORCE IMPLICATIONS

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

5 PROPERTY AND ASSET IMPLICATIONS

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

6 CONSULTATION AND COMMUNICATION

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

There are no environmental considerations arising from the content of this report.

8 PUBLIC SECTOR EQUALITY DUTY

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

There are no data protection impact assessments required.

10 RISK MANAGEMENT

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 2024/25 and Local Code of Corporate Governance. Independent assurance provided by the council's internal and external auditor which evidence where there are weaknesses in the council's governance arrangements are highlighted in this report and the actions being taken to address them.

Members should note the related agenda item at this meeting report AG157 – Annual Review of Risk Management

11 SUPPORTING INFORMATION

- 11.1 This report sets out the summary information in respect of the third quarter of the 2024/25 financial year concerning governance.

Annual Governance Statement

- 11.2 Progress against the actions included in the 2023/24 Annual Governance Statement is included in appendix 1 to this report.

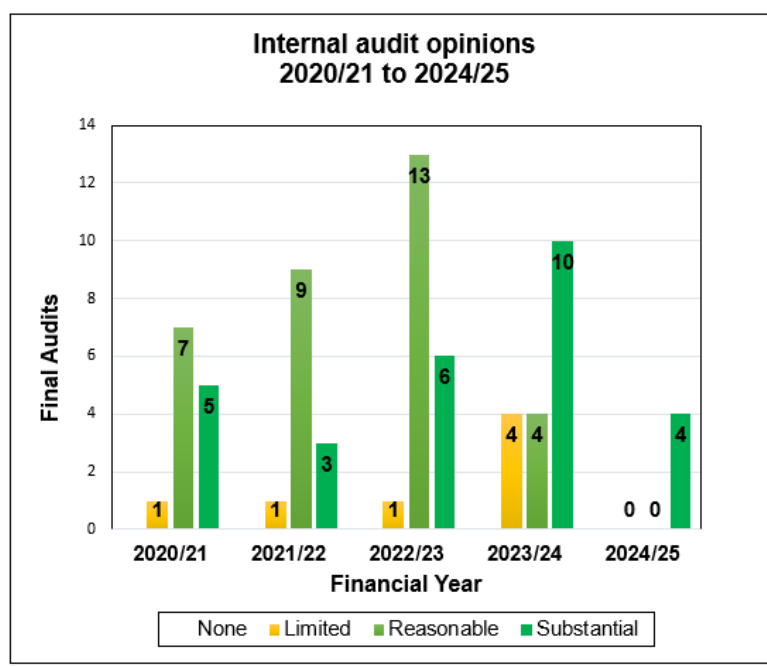
Declarations of gifts and hospitality

- 11.3 During the period 1 October 2024 to 31 December 2024 there were eight declarations of gifts and hospitality made by officers in accordance with the Employee Code of Conduct. These gifts consisted of various items of confectionary all valued at less than £5.
- 11.4 Members regularly update their register of interest forms and during the period 1 October 2024 to 31 December 2024 there were two declarations of gifts or hospitality over the value of £50 made by members in accordance with the Members Code of Conduct.

Internal Audit

- 11.5 The council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements.
- 11.6 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 2024/25 was approved by this committee on 29 February 2024, report [AG127](#) refers.
- 11.7 The formal internal audit reviews result in published reports and an opinion on the assurance that can be placed on the framework of risk management, internal controls and governance designed to support the achievement of management objectives of the service area under review.

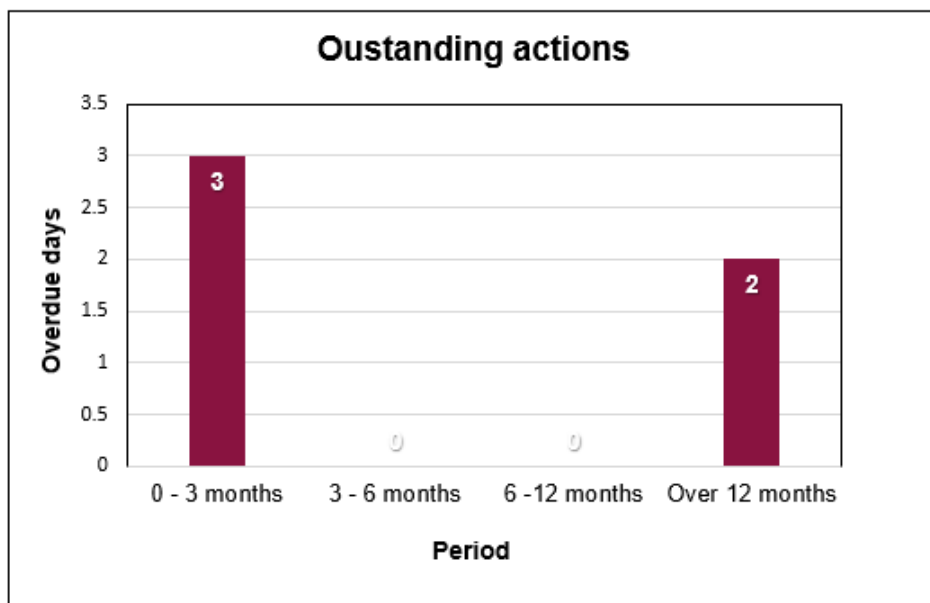
- 11.8 The chart below shows the assurance opinions of the completed internal audits that were included in the audit plans in the years 2020/21 to the current year 2024/25.



- 11.9 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.
- 11.10 To support members in monitoring the progress of actions in place, where opinions are either limited or no assurance, additional commentary summarising the weaknesses observed, and the progress being made to address these can be found in section 12 of this report.
- 11.11 Since the Q2 2024/25 Governance Monitoring report was presented to Audit and Governance Committee on 28 November 2024 there has been six internal audit reports finalised and issued before the end of December 2024, two concluded with substantial assurance, one with reasonable assurance and three with limited assurance.
- IT Cyber Security Response Planning 22/23 (Limited)
 - Tree Management 23/24 (Limited)
 - Mobile Devices Management 23/24 (Limited)
 - Virtualisation 23/24 (Reasonable)
 - Treasury Management (Substantial)
 - Land Charges (Substantial)

Internal Audit Management Actions Tracking

- 11.12 Corporate heads of service (CHoS), service leads, and Executive Leadership Board (ELB) regularly review the progress of the actions included in the internal audit reports.
- 11.13 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.
- 11.14 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.
- 11.15 There are currently 5 overdue actions, none of which are high priority. This is three more than reported to the last meeting of the committee on 28 November 2024.
- 11.16 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 2 actions showing as overdue for more than one year. One relates to the Records Retention and Disposal audit and the other to HR Policies. Good progress is being made on the two actions, with an update on progress provided in the table below.



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

12 ***Internal Audits with Limited Assurance opinion***

12.1 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.

12.2 ***Tree Management***

Included in the approved plan of internal audit reviews for 2023/24, a review was undertaken of the controls in place to ensure the effective delivery of the Tree Management function. The final report was issued on 24 October 2024 and offered limited assurance.

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:

- Scheduled works for council owned trees are carried out in line with the Tree Strategy.
- The contracts with third parties are managed and monitored in line with the tree management framework.
- Reactive work is identified and prioritised correctly and, where necessary, communities kept informed of work being carried out.

There were a number of areas assessed where the current controls were found to be effective and working well. There is a Tree Management Strategy which includes the guiding principles and policies in place. The procurement framework between the council and the six contractors is up to date.

However, the audit review identified areas of governance, risk management and control that required attention and ten management actions were agreed and included in the report. At the time of this report, seven of these actions have been completed.

- Monthly reports providing the numbers of tree inspections completed in high, medium, and low use areas are regularly discussed between the tree officers and the responsible Service Lead.
- Verifying the status of inspection will be completed by reviewing the outstanding inspection reports and updating the system information / tree record, as necessary. The contractor will close-down inspections on the system as part of the process and monthly monitoring that this has happened will be undertaken – with follow up as required. WCC Tree Admin Officer monitors this and then closes off the order fully if appropriate.
- The closing off of tree works occurring only after the work has been assessed via photographic evidence being submitted and uploaded to be kept on record.

- Certification has been submitted at the commencement of each year satisfying the safety requirements set in the Tree Management Framework.
- A procedure document outlining steps for sign-off and completion of a job has been completed and is kept on record.
- Monthly meetings with contractors have been booked.
- Monthly tree team meetings now take place when all aspects identified in the audit are discussed. A software upgrade has been purchased which enables a better understanding of the tree inspection schedule as well as the tree works schedule. This upgrade to the tree management system enables tree officers and the Service Lead to identify and prioritise work schedules and understand an up-to-date reporting process.

There are three outstanding actions which are on target to be completed in the specified timeframe.

- Historic records have been updated with over 50% completed so far on a December 2025 deadline.
- Site visits to ensure compliance with contractors have been scheduled.
- When pre-start meetings are undertaken with a contractor, they now are followed up with a confirmation email.

12.3 ***Cyber Security (IT Response Planning)***

As reported to this committee back in February 2024, the internal audit of the council's Cyber Incident Response Plan identified areas where this new response plan had, at the time of the audit, not been fully tested and adopted by both councils in the shared IT service. This was no reflection on the cyber security of the organisations but rather a review of how prepared the council was to deal with a cyber-attack should our defences fail.

A full review of the Cyber Incidence response plan has been completed by the IT service which has included independent verification by a third-party cyber security consultant. As part of the consultancy an emergency planning tabletop exercise was undertaken by officers from the council's GOLD command. This exercise was based on a ransomware attack and the Cyber Incident Response Plan was used to walk through the hours and days of response and into recovery.

The fully adopted Cyber Incident Response Plan is being further refined with action points following the testing but has been deemed as fit-for-purpose. As with all emergency response plans, it will be regularly reviewed and updated.

All management actions resulting from this audit have now been completed and SIAP have confirmed these measures are adequate to mitigate the risks previously identified.

12.4 ***Mobile Device Management***

A full review of the asset management process has now been completed by the IT Section with project closure complete and signed off.

All IT assets are now recorded into one centralised asset management solution with processes reviewed and documented with regular spot checks under way.

All actions in the audit report have been completed and closed down.

12.5 ***Information Governance – Records Management***

The Policy Team continues to work closely with service leads and IT colleagues to implement the Retention and Disposal schedule. Progress has been made across the council to securely delete and archive electronic documents and will complete this piece of work before the target date of 31 March.

There was a short pause in the progress of this work owing to the incident in the IT server room in December when all IT resources were diverted to support the urgent recovery of the council's IT systems.

Work on this has now resumed with an aim to securely delete all electronic documents that should no longer need to be retained by 31 March 2025. Electronic documents that need to be retained will be archived and remain available to officers.

Work continued on the disposal of paper documents and the first phase to ensure only documents that are in line with the Retention schedule are being retained has now been completed.

13 ***Risk Management***

- 13.1 The council's Risk Management Policy 2024/25 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 AG157 elsewhere on this committee's agenda. The latest formal quarterly review of the Corporate Risk Register by the Executive Leadership Board (ELB) was carried out on 15 January 2025. All risks and their current controls were reviewed.

- 13.2 ELB considered the rapidly emerging risks (and opportunities) of the impact of the devolution agenda and potential Local Government reorganisation (LGR). It was agreed that, at this time, it would be prudent not to introduce a new risk but to instead review the existing Corporate Risks in light of the limited information currently available, while acknowledging the potential significant implications for the Council. In response to the evolving nature of these issues, the Council will closely monitor developments, ensuring that any

emerging risks or opportunities are promptly identified. A comprehensive risk management strategy specifically addressing devolution and LGR will be developed in due course, ensuring that the Council remains well-prepared to manage any potential changes and their impact on governance, service delivery, and resources.

13.3 As a result of the ELB review there were the following updates:

- CR001 – Capacity to deliver services -the controls were updated to reflect that the new Council Plan was approved in January 2025.
- CR003 - Challenge of decisions – the controls were updated to reflect that a Residents Survey was undertaken in summer 2024 and that the new Council Plan has a focussed priority on ‘Listening and Learning’.
- CR004 – Business Continuity - the controls were updated to reflect that Business Continuity plans are being reviewed.
- CR009 – Cyber Security - the controls were updated to reflect the recent round of mandatory awareness training and that action plan that has been developed.

13.4 Other than those updates set out above, the original and residual risk ratings of all risks were considered appropriate and tolerable. The causes, consequences and controls for each risk were reviewed and deemed to be current and sufficient at the time of the review.

13.5 ELB will continue to monitor the potential impacts to existing risks and any new or emerging risks.

13.6 Of the 69 operational risks managed by Corporate Heads of Service, three of these were presented to ELB for review as the residual risk was rated as ‘red’. ELB agreed that the current controls were sufficient, that the residual risk score was correct and accepted and escalation to the Corporate Risk Register was not required at this stage. Corporate Heads of Service have been asked to review their Operational Risks in-light of devolution and LGR.

14 ***Code of Conduct Complaints***

14.1 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.

14.2 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.

15 **Disaster Recovery Incident, 21 November 2024**

- 15.1 Following a water leak from tanks in the roof space of one of the council's buildings on the night of the 20/21st November, it was necessary to turn off all power and electrical connections within that building. The building affected houses the council's secure server room, and the power loss meant no servers were operational (hosting some of the council's 'on premises' IT systems) and the council's main internet connection was lost.
- 15.2 By 07:00 on the day of the incident it became clear that the council's disaster recovery protocol may have needed to be invoked. While on-site teams assessed the water-damage to the building and its electrics, the IT team began to put in place the necessary arrangements for disaster recovery. All office-based staff worked remotely and were able to access all cloud-hosted systems, including emails.
- 15.3 The shared IT service with neighbouring Test Valley Borough Council (TVBC) puts the council in the strong position that, should a site (either theirs or ours) be taken out of use, services can be restored using back-ups and hardware at the unaffected council.
- 15.4 The table below shows the successful restoration of services and facilities across the recovery period. By the end of the day of the incident:
- 95% of council services were operating as usual.
 - the 'disaster recovery site' at Hyde Lodge was fully operational.
 - incoming phone calls to the customer service centre (using TVBC's lines) were being answered; and
 - all office-based staff were working remotely.

	Thu 21 Nov	Fri 22 Nov	Mon 25 Nov	Tue 26 Nov	Wed 27 Nov	Thu 28 Nov	Fri 29 Nov	Sun 15 Dec
Service systems	Incident occurs	95% services available	All services available (excl. GIS)	All services available (excl. GIS)	All services available (excl. GIS)	All services available (excl. GIS)	All Services available	All systems restored to WCC site
Telephones: Incoming		Limited lines	Limited lines	Limited lines	All lines	All lines	All lines	
Outgoing		Unavailable	Unavailable	Unavailable	All lines	All lines	All lines	
Printing (reliant on local network)		In DR hub	In DR hub	In DR hub	In DR hub	In DR hub	City Offices printers online	
Offices (Wi-Fi)		Unavailable - remote working	Unavailable - remote working	Unavailable - remote working	Unavailable - remote working	Unavailable - remote working	Wi-Fi restored to City Offices	

- 15.5 By the third working day, all services (with the exception of GIS mapping) were back online, and staff continued to work remotely. Although outgoing calls were still not possible, corporate mobile phones were prioritised to staff who may have needed to make important outgoing calls to customers.
- 15.6 Our thanks go to TVBC who supported us by prioritising the shared IT team resources for Winchester's disaster handling and for also for sharing their phone lines with us, reducing their own capacity for call handling.

- 15.7 It is good to report that business as usual was restored by Friday 29th November. Though still reliant on hardware in TVBC at this stage, recovery to 100% normal IT operation was restored by Sunday 15th December.

16 OTHER OPTIONS CONSIDERED AND REJECTED

- 16.1 None

BACKGROUND DOCUMENTS: -

Previous Committee Reports: -

AG139 Governance Monitoring Quarterly update Q2 2024/25, 28 November 2024.

Other Background Documents:

None.

APPENDICES:

Appendix 1 - Annual Governance Statement 2023/24 – Action plan update

Appendix 2 - Internal Audit Progress Report

Appendix 3 - Code of Conduct complaints

Annual Governance Statement 2023/24 – Action Plan update – December 2024

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.	Adoption of updated Retention & Disposal Schedule by Executive Leadership Board (ELB)	The updated Retention and Disposal schedule was approved by ELB on 12 June 2024.	Senior Policy & Programme Manager/ Corporate Heads of Service	June 2024	Complete
		Map & align retention schedule to content /indexing and values in system(s)	The retention schedule has been mapped to systems in preparation for the implementation across business applications and systems.	Senior Policy & Programme/ Service Lead for IT	June 2024	Complete
		Create implementation plan for roll out Policy & Schedule for adoption at ELB	The implementation plan to roll out the policy and schedule has been initiated and agreed by ELB. The Policy and Schedule have been rolled out across the council.	Senior Policy & Programme Manager	June 2024	Complete
		Implementation of Retention & Disposal schedule across business applications and systems	The Policy team are working with Service Leads and the IT department on the deletion of records and documents that do not need to be retained in accordance with the document retention schedule.	Senior Policy & Programme Manager/ Corporate Heads of Service	Mar 2025	Policy Team is being supported by the IT Team to archive and delete documents by the end of Q4.

Internal Audit Progress Report 2024/25

December 2024

Winchester City Council



**Southern Internal
Audit Partnership**

Assurance through excellence
and innovation

Contents:

1.	Role of Internal Audit	3
2.	Purpose of report	4
3.	Performance dashboard	5
4.	Analysis of 'Live' audit reviews	6
5.	Executive summaries 'Limited' and 'No' assurance opinions	7
6.	Planning and resourcing	7
7.	Rolling work programme	7-9
Annex 1	Adjustments to the plan	10

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

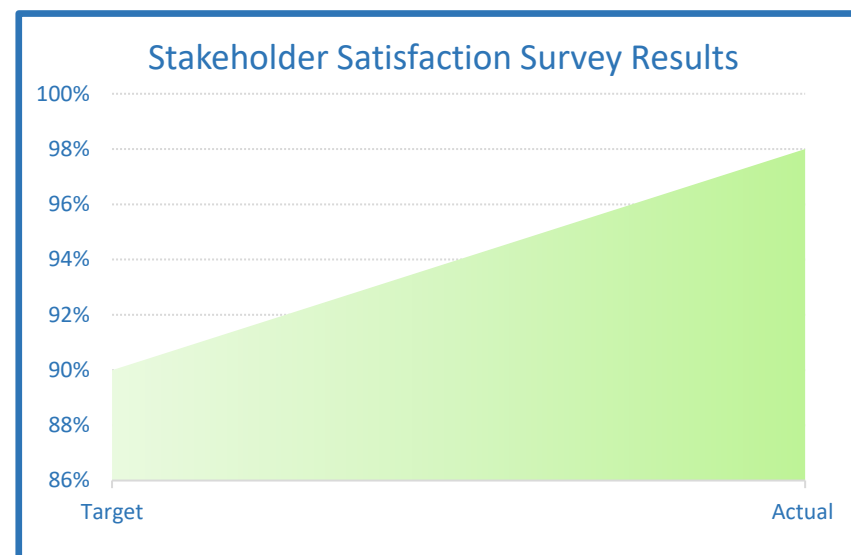
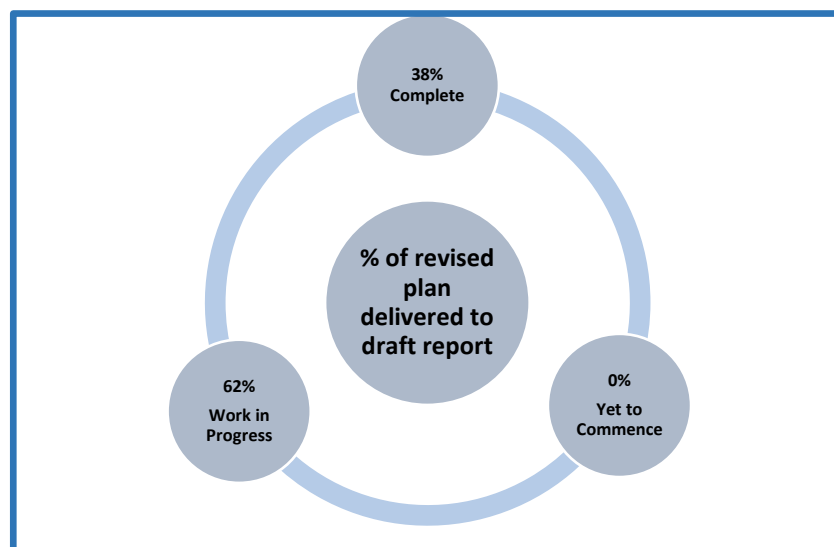
In accordance with proper internal audit practices (Public Sector Internal Audit Standards), and the Internal Audit Charter the Chief Internal Auditor is required to provide a written status report to 'Senior Management' and 'the Board,' summarising:

- 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.

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
Information Governance – Records Management	Mar 22	DL	Limited	14	1	12		1	
Human Resources – Policies and Procedures	Jul 23	CX	Substantial	4	0	3		1	
Human Resources - Recruitment	Jun 24	CX	Reasonable	7	1	4		2	
New Homes Programme	Jul 24	SDP	Substantial	1	1	0			
Green Economic Development Strategy and Action Plan	Jul 24	SDS	Substantial	4	0	3	1		
Environmental Health - Food Safety	Sep 24	SDS	Reasonable	7	4	3			
Tree Management	Oct 24	SDP	Limited	10	5	5			
Cyber Security – IT Response Planning *	Jan 25	CFO	Limited	12	0	12			
Mobile Device Management *	Jan 25	CFO	Limited	11	0	11			
Virtualisation *	Jan 25	CFO	Reasonable	8	0	8			
Total							1	4	0

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

Audit Sponsor	
Chief Executive	CX
Strategic Director - Services	SDS
Strategic Director – Place	SDP
Director Legal (MO)	DL
Director Finance (CFO)	DF

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 2024-25 therefore there are no new significant issues to draw to the Committee's attention.

There have been three reports that have been finalised since the previous progress report where a limited assurance opinion had been reached, agreed and a summary of the issues reported to the Committee within our annual report and opinion, noting the reports were at draft stages (AG136 refers to the issues in relation to Tree Management and Mobile Device Management and AG111 in relation to Cyber Security – IT Response Planning). Management actions have subsequently been agreed for these audits and it is reassuring to note all corresponding actions have been implemented for the ICT audits and five (of ten) actions for the Tree Management Audit with the remaining five not yet due.

6. Planning & Resourcing

The internal audit plan for 2024-25 was agreed by the Council's Management Team and approved by the Audit and Governance Committee in February 2024. 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 with proposed adjustments to the plan in Annex 1.

8. Rolling Work Programme

Audit Review	Sponsor	Scoping	Terms of Reference	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
Brought Forward – Included within previous annual reports and opinions								
Cyber Security – IT Response Planning	CFO	✓	✓	✓	Dec 22	Jan 25	Limited	
Mobile Device Management	CFO	✓	✓	✓	Aug 23	Jan 25	Limited	
Virtualisation	CFO	✓	✓	✓	Sept 23	Jan 25	Reasonable	
Green Economic Development Strategy and Action Plan	SDS	✓	✓	✓	Jun 24	Jul 24	Substantial	
New Homes Programme	SDP	✓	✓	✓	Jun 24	Jul 24	Substantial	
Tree Management	SDP	✓	✓	✓	Mar 24	Oct 24	Limited	
Environmental Health - Food Safety	SDS	✓	✓	✓	May 24	Sep 24	Reasonable	
2024-25								
Strategic / Governance Reviews								
Decision Making and Accountability	DL	✓	✓	✓	Jul 24	Aug 24	Substantial	
Programme and Project Management	DL	✓	✓	✓	Jul 24	Aug 24	Substantial	
Financial Stability – TC25	DF	✓	✓					Q4 Fieldwork
Asset Management (Corporate Estate) – Follow-up	SDS	✓	✓					Q4 Fieldwork
Alternative Delivery Models – Housing Company	SDS	✓						Scoped
Contract Management – ID Verde & Wetton	SDS	✓	✓	✓				

Audit Review	Sponsor	Scoping	Terms of Reference	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
Information Governance – Records Management and Retention - Follow-up	DL	✓	✓	✓				
Corporate Governance Framework	DL	✓	✓	✓	Nov 24			
Fraud Framework - NFI	DF	n/a	n/a	✓				On-going
Core Financial Systems								
Accounts Receivable / Debt Management	DF	✓	✓	✓				
Treasury Management	DF	✓	✓	✓	Dec 24	Dec 24	Substantial	
NNDR	DF	✓	✓	✓	Jan 25			
Expenses & Overtime	DF	✓	✓	✓				
Information Technology								
IT Governance – Microsoft Licencing	DF	✓	✓	✓	Jan 25			
Networking and Communications – Patch Management	DF	✓	✓					Q4 Fieldwork
Service / Operational Reviews								
Housing Asset Management – Repairs and Maintenance	SDS	✓	✓	✓				
Housing Asset Management – Housing Retrofit Programme	SDS	✓						Scoped
Disabled Facilities Grants	SDS	✓	✓	✓				
Planning / Development Management – Developer Contributions	SDS	✓	✓	✓				
Land Registry / Charges	DL	✓	✓	✓	Nov 24	Jan 25	Substantial	
Parking / Enforcement	SDS	✓	✓	✓				

Audit Review	Sponsor	Scoping	Terms of Reference	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
Markets	SDS/SDP	✓						Advisory role
Certification Audits								
Bus Service Operator Grant	SDS	n/a	n/a	✓	n/a	✓		Grant Certified
Mayor's Charity Account	SDS	n/a	n/a	✓	n/a	✓		Account Certified

Annex 1 - Adjustments to the plan

Audit reviews added to the plan (included in rolling work programme above)	Comment
Decision Making and Accountability *	Carried forward from 2023-24 plan as work in progress at the time of the Annual Internal Audit Report and Opinion.
Accounts Receivable / Debt Management *	Carried forward from 2023-24 plan as work in progress at the time of the Annual Internal Audit Report and Opinion.

Audit reviews removed from the plan (excluded from rolling work programme)	Comment
Climate Emergency / Green Agenda **	It is proposed to combine this review with the audit of Housing Asset Management – Housing Retrofit Programme to enable deeper dive into the programme.
Information Technology – Cyber Security Roadmap **	The Council commissioned Thrive to ‘to assess their current security program and determine the state of organizational security posture.’ The report outlines ‘both tactical and strategic recommendations to address gaps and identify improvement opportunities....in alignment with the CIS framework IG Group 2’. It is proposed to defer our audit until early 2025-26 so we can assess how the recommendations have been prioritised, implemented or an action plan drawn up to address the recommendations and how these actions are progressing.

* Agreed September 24

** Proposed January 25

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 20 January 2025.

Summary of current caseload:

- A. Number **Active Individual Complaints**: 1 complaint from 1 individual complainant (see current status/update below).
- B. Number Complaints **Not Commenced**: 0
- C. Number **individual complaints** relating to a City Councillor: 0.
- D. Number **individual complaints** relating to a Parish/Town Councillor: 1.
- E. Number of complaints received since last report: 1.
- F. Number of **complaints closed** since the last report: 1.
- 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
June 2024	Parish Councillor	Monitoring Officer referred complaint for further, external investigation. Investigation has been undertaken and MO is awaiting investigators report.	30 hours
December 2024	Parish Councillor	Complaint received. Initial comments from Subject member received. Complaint & response passed to IP and comments received. MO to consider and confirm next steps. Decision made to not to take any further investigation and complaint closed.	26 hours