



Audit, Governance & Standards Committee

Thu 26 Nov
2020
7.00 pm

Virtual Meeting, Skype

REDDITCH BOROUGH COUNCIL

*making
a
difference*

www.redditchbc.gov.uk

If you have any queries on this Agenda please contact
Jo Gresham

Town Hall, Walter Stranz Square, Redditch, B98 8AH
Tel: (01527) 64252 (Ext. 3268)
e.mail: joanne.gresham@bromsgroveandredditch.gov.uk

GUIDANCE ON VIRTUAL MEETINGS

Due to the current Covid-19 pandemic Redditch Borough Council will be holding this meeting in accordance with the relevant legislative arrangements for remote meetings of a local authority. For more information please refer to the Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police Crime Panels meetings) (England and Wales) Regulations 2020.

Please note that this is a public meeting conducted remotely by Skype conferencing between invited participants and live streamed for general access via the Council's YouTube channel.

[Link to Live Stream of Audit, Governance and Standards Committee - 26th November 2020](#)

You are able to access the livestream of the meeting from the Committee Pages of the website, alongside the agenda for the meeting.

If you have any questions regarding the agenda or attached papers please do not hesitate to contact the officer named above.

Notes:

As referred to above, the virtual Skype meeting will be streamed live and accessible to view. Although this is a public meeting, there are circumstances when the committee might have to move into closed session to consider exempt or confidential information. For agenda items that are exempt, the public are excluded and for any such items the live stream will be suspended and that part of the meeting will not be recorded.



Audit, Governance & Standards

COMMITTEE

Thursday, 26th November,
2020

7.00 pm

Virtual Meeting, Skype

Agenda

Membership:

Cllrs:	John Fisher (Chair)	Peter Fleming
	Mark Shurmer (Vice-Chair)	Yvonne Smith
	Salman Akbar	David Thain
	Tom Baker-Price	Craig Warhurst
	Juliet Brunner	

1. Apologies and named Substitutes

2. Declarations of Interest

To invite Councillors to declare any Disclosable Pecuniary Interests and/or Other Disclosable Interests they may have in items on the agenda, and to confirm the nature of those interests.

3. Minutes (Pages 1 - 8)

4. Public Speaking

Members of the public have an opportunity to speak at meetings of the Audit, Governance and Standards Committee. In order to do so members of the public must register by 12 noon on the day of the meeting. A maximum of 15 minutes will be allocated to public speaking.

5. Monitoring Officer's Report - Standards Regime (Pages 9 - 12)

6. Progress on Best Practice Recommendations for Audit, Standards and Governance Committees (Pages 13 - 28)

7. Grant Thornton - Progress and Sector Update (Pages 29 - 44)

8. Internal Audit Progress Report (Pages 45 - 72)

9. Corporate Governance Monitoring and Risk - Verbal Update

10. Risk Champion Update

11. Independent Member Recruitment - Verbal Update

Audit, Governance & Standards

COMMITTEE

Thursday, 26th November, 2020

12. Committee Work Programme (Pages 73 - 74)

Audit, Governance & Standards Committee

Tuesday, 15th September,
2020

MINUTES

Present:

Councillor John Fisher (Chair), Councillor Mark Shurmer (Vice-Chair) and Councillors Salman Akbar, Tom Baker-Price, Juliet Brunner, Peter Fleming, Yvonne Smith and David Thain

Also Present:

Jackson Murray – Engagement Lead for Grant Thornton
Neil Preece – Engagement Manager for Grant Thornton

Officers:

Jayne Pickering, Andy Bromage

Democratic Services Officers:

Jo Gresham and Pauline Ross

19. APOLOGIES AND NAMED SUBSTITUTES

An apology for absence was received on behalf of Councillor Joanne Beecham.

20. DECLARATIONS OF INTEREST

There were no declarations of interest.

21. MINUTES FROM THE LAST AUDIT, GOVERNANCE AND STANDARDS MEETING HELD ON 27TH JULY 2020

RESOLVED that

.....
Chair

Audit, Governance & Standards Committee

Tuesday, 15th September, 2020

the minutes of the meeting of the Audit, Governance and Standards Committee held on Monday 27th July 2020 be approved as a true and correct record.

22. PUBLIC SPEAKING

The Chair confirmed that there were no registered public speakers on this occasion.

23. GRANT THORNTON - PROGRESS REPORT AND SECTOR UPDATE

The Engagement Lead from Grant Thornton updated Members in respect of the Progress Report and Sector Update and in doing so highlighted the following:

- There were delays in carrying out the audit and it was now anticipated to begin towards the end of September 2020. It was hoped that the opinion on the Statement of Accounts would be available, however due to the delay there was risk that this timeframe may not be feasible.
- The National Audit Office had completed its consultation on a new Code of Audit Practice, and it was confirmed that it would result in significant changes for future audits. The Engagement Lead for Grant Thornton undertook to circulate the findings of the review for Members information.
- The deadline for the reporting of the Housing Benefit Subsidy Claim had been moved by the Department of Work and Pensions to January 2021.
- The Redmond Review had recently been published and detailed the effectiveness of local audit and the transparency of local authority financial reporting. This review would be considered by the Committee at a future meeting. The Engagement Lead for Grant Thornton undertook to circulate the findings of the review for Members information for discussion at a future meeting. Some of the areas that were discussed during the debate was the lack of experience within the audit industry and the retention of auditors.

Audit, Governance & Standards Committee

Tuesday, 15th September, 2020

- Carrying out remote audits had proved more difficult and a more protracted process than anticipated.
- Some Members questions the impact of Covid-19 on the Section 24 and it was clarified that any announcement in regard to the Section 24 represents a point in time and it was impossible to say at this point what the outcome would be. It was confirmed to Members that the Audit Findings were a public document and would be published in the public domain.

RESOLVED that

the contents of the External Audit Progress Report and Sector Update be noted.

24. INTERNAL AUDIT - PROGRESS REPORT

The Head of the Worcestershire Internal Audit Shared Service explained to Members that this was a progress report that provided the progress of the Audit Plan for 2020-2021. As part of the presentation, Members attention was drawn to the following:

- There had been one finalised report and 6 reports were ongoing since the previous meeting.
- Core Financials would be looked at in Quarter 3.
- Any outstanding reports would be brought to a future meeting for Members' consideration.
- After a delayed start due to Covid-19 and associated lockdown the plan recommenced as of 1st June 2020.

After further discussion, the Head of the Worcestershire Internal Audit Shared Service gave Members the assurance that the Audit Plan for 2020-2021 was moving in the right direction.

The Chair asked the Head of the Worcestershire Internal Audit Shared Service about which SharePoint software was being used by the Council and he undertook to find out and circulate the information to Members.

Audit, Governance & Standards Committee

Tuesday, 15th September, 2020

Members questioned the 2nd Follow-Up report regarding the On and Off-Street Parking audit. There were some queries regarding the seeming lack of urgency around the completion of the recommendations contained within the report. The Head of Worcestershire Internal Audit Shared Service explained that the follow-ups were done in 3 monthly periods and agreed to follow up with the relevant Head of Service to see what had been delivered and provide clarification on what was causing delays.

The Chair thanked the officers for their report and looked forward to hearing the update at the next meeting.

RESOLVED that

the contents of the Internal Audit - Progress Report be noted.

25. INTERNAL AUDIT - BENEFITS SERVICE PRESENTATION

The Executive Director Finance and Resources provided the presentation in respect of the improvements made within the Housing Benefits Service. She explained that changes had been made following the limited assurance audit the service had received in 2019.

Members were reassured that there had been significant improvements made to the service and an interim structure had been implemented. In addition to the interim structure staff had received training, greater numbers of team leaders were established, and 1-2-1 meetings were now more frequent and offered staff increased support and advice.

There was further clarification on the measures that had been implemented including more automated processing which decreased the levels of errors and increased the accuracy and the time taken to process claims.

Some Members were interested whether the quality checking process had been successful whilst staff were working from home during Covid-19 and associated lockdown. It was explained that most staff were getting used to the new IT equipment and working from home and that staff who needed to come in to the office to perform some of their duties were able to do so, in a safe and Covid secure manner.

Audit, Governance & Standards Committee

Tuesday, 15th September, 2020

Members thanked the Executive Director Finance and Resources for the hard work that had been done to improve the service.

RESOLVED that

the Benefits Service Presentation report be noted.

26. S151 OFFICER REPORT

The Executive Director Finance and Resources presented the report in respect of the S151 Update. The following was highlighted Members:

- Actions that had been carried out since the previous update which included the areas of Procurement and delegations.
- Contracts were negotiated within a framework and procurement guidelines.
- The Housing restructure that had been carried out was implemented and successful.

Members referred to the Contract Register item within Appendix 1 and whether all contracts were up to date and questioned the contradictory information within the table. It was agreed that this would be clarified by officers and the information circulated to Members. In addition to this some Members were concerned with the cleaning of buildings with cladding in the Borough and whether they were being regularly cleaned. The Executive Director Finance and Resources undertook to discuss this with the relevant officers.

The upgrades of systems were queried by Members and there was some concern that due to the fast moving and constant changing technologies whether the new systems would only have a short shelf life. Members were assured that the systems that had been procured and implemented had the facility to be upgraded on an annual basis.

RESOLVED that

the S151 Officer Report be noted.

Audit, Governance & Standards Committee

Tuesday, 15th September, 2020

27. RISK CHAMPION - VERBAL UPDATE

The Chair introduced this item with regards to the appointment of the Risk Champion role for the Audit, Governance and Standards Committee. He explained that Councillor David Thain had volunteered to undertake the role for the Committee. Other Members of the Committee were asked if they would like to volunteer for the role during this item and, as there were no other volunteers, it was confirmed that Councillor Thain be appointed as Risk Champion for the Committee going forward and thanked Members for their support and appointment in the role.

RESOLVED that

Councillor D. Thain be appointed as Risk Champion for the Audit, Governance and Standards Committee.

28. INDEPENDENT MEMBER RECRUITMENT - VERBAL UPDATE

The Executive Director Finance and Resources updated Members regarding the process of the Independent Member recruitment and explained that the post had been advertised and was due to close on Thursday 17th September with shortlisting arranged for the following week and interviews to be scheduled for the week commencing 28th September 2020.

Some Members were keen to be a part of the interview panel and volunteers were identified and would be notified once the advert for the post had closed.

RESOLVED that

the verbal update regarding the Independent Member Recruitment be noted.

29. COMMITTEE WORK PROGRAMME

The Democratic Services Officer confirmed that any additions that had been identified by Members during the course of the meeting, would be added to the Work Programme.

**Audit,
Governance &
Standards
Committee**

Tuesday, 15th September, 2020

RESOLVED that

the contents of the Committee's Work Programme be noted.

The Meeting commenced at 7.05 pm
and closed at 8.53 pm

This page is intentionally left blank

REDDITCH BOROUGH COUNCIL**AUDIT, GOVERNANCE AND
STANDARDS COMMITTEE**26th November 2020**MONITORING OFFICER'S REPORT**

Relevant Portfolio Holder	Councillor David Thain (for Governance)
Portfolio Holder consulted	No
Relevant Head of Service	Claire Felton, Head of Legal, Equalities and Democratic Services and Monitoring Officer
Wards affected	All Wards
Ward Councillor consulted	N/A

1. SUMMARY OF PROPOSALS

- 1.1 This report sets out the position in relation to key standards regime matters which are of relevance to the Audit, Governance and Standards Committee since the last update provided at the meeting of the Committee in July 2020.
- 1.2 It has been proposed that a report of this nature be presented to each meeting of the Committee to ensure that Members are kept updated with any relevant standards matters.
- 1.3 Any further updates arising after publication of this report, including any standards issues raised by the Feckenham Parish Council Representative(s), will be reported by the Monitoring Officer (MO) at the meeting.

2. RECOMMENDATION

The Committee is asked to RESOLVE that, subject to Members' comments, the report be noted.

3. KEY ISSUES**Financial Implications**

- 3.1 There are no financial implications arising out of this report.

Legal Implications

- 3.2 The Localism Act became law on 15th November 2011. Chapter 7 of Part 1 of the Localism Act 2011 ('the Act') introduced a new standards regime effective from 1st July 2012. The Act places a requirement on authorities to promote and maintain high standards of conduct by Members and co-opted (with voting rights) Members of an authority. The Act also requires the

REDDITCH BOROUGH COUNCIL**AUDIT, GOVERNANCE AND
STANDARDS COMMITTEE**26th November 2020

authority to have in place arrangements under which allegations that either a district or parish councillor has breached his or her Code of Conduct can be investigated, together with arrangements under which decisions on such allegations can be made. The Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012 were laid before Parliament on 8th June 2012 and also came into force on 1st July 2012.

Service / Operational Implications**Member Complaints**

- 3.3 The Monitoring Officer received a number of complaints relating to a single incident at District level. She has, in consultation with the Leader of both Groups and in accordance with the process for managing complaints resolved matters locally

The New Normal

- 3.4 Meetings continue to be held remotely in order to meet the requirements of the new legislation with all public meetings being live streamed to the Council's You Tube channel, and a link provided on the Council's website to access these. This allows the public to continue to see that Council business is carrying on and that decisions are being made in an appropriate manner.
- 3.5 All committees are now being held remotely, including the full Council meetings and the Municipal Calendar for 2020/21 continues, with a number of additional Planning Committee meetings been added to this.
- 3.6 The legislation which was put in place at the beginning of lockdown remains in place until 7th May 2021, although it is anticipated that this will be reviewed prior to that date and remote meetings will continue well in to 2021.
- 3.7 In light of the need to work remotely new IT equipment has been rolled out to all Members in order for this to be achieved more easily and efficiently for all concerned. Training on the new equipment was provided in various formats, including face to face (with all social distancing guidelines being adhered to), online and for those Members with a good knowledge of IT the equipment was provided together with an instruction sheet and telephone number for them to ring should they have any issues.
- 3.8 The Council is working towards moving over to Microsoft Teams as the preferred platform for holding remote meetings.

REDDITCH BOROUGH COUNCIL**AUDIT, GOVERNANCE AND
STANDARDS COMMITTEE**26th November 2020

- 3.9 The Constitutional Review Working Party continues to meet and at its last meeting discussed delegations in respect of Section 106 monies and delegations to Officers for some planning applications being considered at Planning Committee. A report was presented on the findings of the Working Party at the Council meeting held on 16th November 2020, with full details of this meeting available on the Council's website.

Customer / Equalities and Diversity Implications

- 3.10 There are no direct implications arising out of this report. Details of the Council's arrangements for managing standards complaints under the Localism Act 2011 are available on the Council's website and from the Monitoring Officer on request.

4. RISK MANAGEMENT

The main risks associated with the details included in this report are:

- Risk of challenge to Council decisions; and
- Risk of complaints about elected Members.

5. APPENDICES

No appendices

6. BACKGROUND PAPERS

Chapter 7 of the Localism Act 2011.

AUTHOR OF REPORT

Name: Claire Felton

Email: c.felton@bromsgroveandredditch.gov.uk

This page is intentionally left blank

REDDITCH BOROUGH COUNCIL**AUDIT, GOVERNANCE & STANDARDS COMMITTEE**26th November 2020**Report on Progress of Best Practice Recommendations**

Relevant Portfolio Holder	Councillor David Thain (for Governance)
Portfolio Holder Consulted	No
Relevant Head of Service	Claire Felton, Head of Legal, Equalities and Democratic Services
Ward(s) Affected	n/a
Ward Councillor(s) Consulted	n/a
Key Decision / Non-Key Decision	Non-Key Decision

1. SUMMARY OF PROPOSALS

The Chairman of the Committee on Standards for Public Life has requested an update be provided in respect of the implementation of the recommendations published in his report of January 2019 and the Council's response is attached at appendix 1 to this report.

2. RECOMMENDATIONS

The Audit, Governance and Standards Committee **RESOLVES** that

- 2.1 the Committee approve the amended arrangements for handling Member complaints; and
- 2.2 the Council's response to the Chairman of the Committee of Standards for Public Life's recommendations be approved and returned to him before the deadline of 30th November 2020.

3. KEY ISSUESBackground

- 3.1 In January 2019 The Committee on Standards for Public Life published its Local Government Ethical Standards report. In that report, a number of recommendations were made and identified some best practice recommendations to improve ethical standards in local government. The best practice represented a benchmark for ethical practice which the Committee expected all local authorities to implement.
- 3.2 The Audit, Standards and Governance Committee considered a report on those findings at its meeting on 10th October 2019 and carried out a review of the Code of Conduct to reflect the CSPL Best Practice Recommendations and made recommendations on to Council for those changes be approved. Those changes were agreed at the Council meeting held on 20th November 2019 and the Constitution updated accordingly.

REDDITCH BOROUGH COUNCIL**AUDIT, GOVERNANCE & STANDARDS COMMITTEE**26th November 2020

- 3.3 Whilst the Council has already got in place the majority of the best practice recommendations, as indicated in the proposed response at appendix 1 to this report, further consideration has been given to them, which has resulted in the amendment to the Council's "Arrangement for handling complaints against members" attached at appendix 2 to this report and the proposed change is highlighted at 4.12 of that document.

Financial Implications

- 3.4 It is not anticipated that there will be any financial implications.

Legal Implications

- 3.5 CSPL made a number of recommendations and identified best practice to improve ethical standards in local government. Their recommendations were made to Government and to specific groups of public officeholders. They recommended a number of changes to primary legislation, which would be subject to Parliamentary timetabling; but also to secondary legislation and the Local Government Transparency Code, which could be implemented more swiftly.
- 3.6 Councils are expected to consider the findings and recommendations and compliance with them or failure to comply with them would be a consideration upon any process involving the code such as a review or an appeal.

Service / Operational Implications

- 3.7 There are no specific service or operational implications.

Customer / Equalities and Diversity Implications

- 3.8 No Equality Impact Needs Assessment has been undertaken.

4. RISK MANAGEMENT

None.

5. APPENDICES

Appendix 1 - CSPL local government ethical standards 15 best practice recommendations

Appendix 2 – updated - Arrangements for handling Member Complaints

AUTHOR OF REPORT

Name: Claire Felton
 email: c.felton@bromsgroveandredditch.gov.uk
 Tel.: 01527 881488

CSPL local government ethical standards 15 best practice recommendations

1: Local authorities should include prohibitions on bullying and harassment in codes of conduct. These should include a definition of bullying and harassment, supplemented with a list of examples of the sort of behaviour covered by such a definition.

Progress: These are already incorporated onto the Council's Code of Conduct.

2: Councils should include provisions in their code of conduct **a)** requiring councillors to comply with any formal standards investigation, and **b)** prohibiting trivial or malicious allegations by councillors.

Progress: a) implemented

b) to be considered in New Model Code as adopted locally – see 3 below.

Meanwhile there is a filter for trivial or malicious allegations by any party in the Council's adopted "Arrangements for Handling Complaints against Members" under the Localism Act 2011.

3: Principal authorities should review their code of conduct each year and regularly seek, where possible, the views of the public, community organisations and neighbouring authorities.

Progress: The Council has adopted a Code which was agreed by the Monitoring Officers of all Worcestershire Councils (County and District). It is accordingly discussed with other Worcestershire Monitoring Officers at their regular meetings. The Code will comply with statutory requirements and published to the public accordingly. The views of affected organisations will always be taken into consideration.

4: An authority's code should be readily accessible to both councillors and the public, in a prominent position on a council's website and available in council premises.

Progress: It is available on the website and on request at Council premises.

5: Local authorities should update their gifts and hospitality register at least once per quarter, and publish it in an accessible format, such as CSV.

Progress: This is updated as populated and is published on the Council's website.

6: Councils should publish a clear and straightforward public interest test against which allegations are filtered.

Progress: This is now included in the Council's published "Arrangements" for handling complaints against Members.

7: Local authorities should have access to at least two Independent Persons.

Progress: This is in Place.

8: An Independent Person should be consulted as to whether to undertake a formal investigation on an allegation, and should be given the option to review and comment on allegations which the responsible officer is minded to dismiss as being without merit, vexatious, or trivial.

Progress: This is already the case.

9: Where a local authority makes a decision on an allegation of misconduct following a formal investigation, a decision notice should be published as soon as possible on its website, including a brief statement of facts, the provisions of the code engaged by the allegations, the view of the Independent Person, the reasoning of the decision-maker, and any sanction applied.

Progress: This would be done should the case arise but to date this has not been necessary.

10: A local authority should have straightforward and accessible guidance on its website on how to make a complaint under the code of conduct, the process for handling complaints, and estimated timescales for investigations and outcomes.

Progress: These are published on the Council's website.

11: Formal standards complaints about the conduct of a parish councillor towards a clerk should be made by the chair or by the parish council as a whole, rather than the clerk in all but exceptional circumstances.

Progress: Noted.

12: Monitoring Officers' roles should include providing advice, support and management of investigations and adjudications on alleged breaches to parish councils within the remit of the principal authority. They should be provided with adequate training, corporate support and resources to undertake this work.

Progress: This is already provided by the Principal Council.

13: A local authority should have procedures in place to address any conflicts of interest when undertaking a standards investigation. Possible steps should include asking the Monitoring Officer from a different authority to undertake the investigation.

Progress: See response to 3 above – the Worcestershire network of Monitoring Officers work very cooperatively in relation to any standards issues, including this or any other situation where a Monitoring Officer requires support or assistance from a fellow Monitoring Officer.

14: Councils should report on separate bodies they have set up or which they own as part of their annual governance statement, and give a full picture of their relationship with those bodies. Separate bodies created by local authorities should abide by the Nolan principle of openness, and publish their board agendas and minutes and annual reports in an accessible place.

Progress: This has already been put on place for the Council's [RBC's] wholly owned Company.

15: Senior officers should meet regularly with political group leaders or group whips to discuss standards issues.

Progress: This is already standard practice within the Council.

This page is intentionally left blank

Redditch Borough Council**Arrangements for managing standards complaints under the
Localism Act 2011****1. Introduction**

- 1.1 Sections 28(6) and (7) of the Localism Act 2011 require the District Council to have in place “arrangements” under which allegations that an elected Member or voting co-opted Member of the authority or of a parish council within the authority’s area, or of a committee or sub-committee of the authority or parish council, has failed to comply with the relevant authority’s Code of Conduct can be investigated and decisions made on such allegations.
- 1.2 Such arrangements must provide for the authority to appoint at least one Independent Person, whose views must be sought by the District Council before it takes a decision on an allegation which it has decided shall be investigated, and whose views may be sought by the authority at any other stage, or by the Member or co-opted Member against whom an allegation has been made.
- 1.3 These arrangements set out how a complaint that an elected or voting co-opted Member of the authority or of a parish council within the authority’s area has failed to comply with his/her authority’s Code of Conduct can be made, and how such allegations will be dealt with by the District Council.

2. The Code of Conduct

- 2.1 The District Council has adopted a Code of Conduct for Members. The Code is available on the authority’s website or on request from Reception at the Council House or the Customer Service Centre.
- 2.2 Each parish council within the authority’s area is also required to adopt a Code of Conduct. A copy of any parish council Code of Conduct can be obtained from the Clerk/Executive Officer to the relevant Parish Council.

3. Making a complaint and complaint acknowledgement

- 3.1 Complaints must be made in writing to:

Mrs C Felton
Monitoring Officer
Redditch Borough Council
Town Hall
Walter Stranz Square
Redditch
Worcestershire
B98 8AH
Email: c.felton@bromsgroveandredditch.gov.uk

- 3.2 The Monitoring Officer is a senior Officer of the authority who has statutory responsibility for maintaining the Register of Members' Interests and who is responsible for administering the system in respect of complaints of Member misconduct.
- 3.3 In order to ensure that the authority has all the information it needs to be able to process a complaint, the model Complaint Form should ideally be completed. The form is available on the authority's website or is available on request from Reception at the Council House or the Customer Service Centre.
- 3.4 Complainants are asked to provide their name and contact details in order that the Monitoring Officer can acknowledge receipt of the complaint and keep the complainant informed of progress with the complaint. If a complainant wishes to keep his/her details confidential this should be indicated on the form, in which case the authority will not disclose the complainant's details to the Member against whom a complaint has been made (the 'subject Member') without the complainant's prior consent. The authority would not normally investigate anonymous complaints unless there is a clear public interest in doing so.
- 3.5 The Monitoring Officer will issue a written acknowledgement to the complainant. At the same time the Monitoring Officer will write to the Member against whom the complaint has been made to notify them of the complaint (subject to point 5.4 below). Both the complainant and the subject Member will be kept informed of progress with the complaint. If the subject Member is a parish councillor the Parish Council Clerk/Executive Officer will (subject to 5.4 below) also be notified of the complaint.
- 3.6 If, at any stage during the process, a complainant wishes to withdraw his/her complaint, the Monitoring Officer will consider, in consultation with the Independent Person, whether it is appropriate for the complaint to be terminated, or whether it is in the public interest for the complaint to proceed to conclusion.

4. Review of Complaint by the Monitoring Officer and options available to the Monitoring Officer following review

- 4.1 The Monitoring Officer will review every complaint received and, following consultation with the Independent Person, will make a decision as to what action, if any, should be taken with the complaint. Where the Monitoring Officer has taken a decision, she will inform the subject Member, complainant, and if the subject Member is a parish councillor the Parish Council Clerk/Executive Officer, in writing of her decision and the reason(s) for the decision.

- 4.2 Where the Monitoring Officer requires additional information in order to come to a decision she may request information from the complainant, subject Member or any other relevant party. Examples of a relevant party include:
- a Leader of a Political Group;
 - a Chairman, Vice-Chairman or Clerk/Executive Officer of a Parish Council;
 - a representative of the Worcestershire County Association of Local Councils;
 - a representative of the Police or other relevant regulatory body;
 - the District Council's Chief Executive; or
 - any other party who the Monitoring Officer is of the opinion might be in a position to assist in providing relevant information in relation to a complaint.
- 4.3 If a complaint identifies possible criminal conduct or breach of other regulation by any person the Monitoring Officer has the power to refer the matter to the Police or other regulatory agency. A complaint identifying possible criminal conduct shall be referred to the Police by the Monitoring Officer.
- 4.4 In accordance with Police requirements, the Monitoring Officer shall take no action whatsoever in relation to the complaint until such time as the Police have concluded their investigation into the complaint and notified the Monitoring Officer of its outcome. Further, the Monitoring Officer will not notify the subject Member of the existence of the complaint or of the referral of the complaint to the police until the matter has been investigated by the police and the Monitoring Officer has been authorised by the police to consider any action at local level (as set out in para 4.6 below)
- 4.5 As regards notification of the Complainant, the Monitoring Officer shall notify the Complainant only that the complaint has been referred to the Police. It will not be possible for any further information to be provided by the Monitoring Officer regarding the complaint for however long the Police may take in concluding their investigations.
- 4.6 If at the conclusion of their investigation, the Police decide either to take action against the subject Member, or not to take any action, the Monitoring Officer will, in consultation with the Independent Person, consider whether any further action at local level may be deemed necessary on behalf of the Authority to maintain high standards of Member conduct.
- 4.7 The Monitoring Officer will establish a process for referring relevant complaints to the Police and the Form attached at Appendix A shall be used to make the referral.
- 4.8 Subject to 4.3 above, the Monitoring Officer may decide:
- that no further action be taken with respect to the complaint (which would apply where, for example, a complaint is found to

be factually incorrect and therefore has no basis, or where a complaint is unsubstantiated or does not relate to a breach of the Code of Conduct);

- to seek to resolve the complaint informally, via local resolution; or
- that a formal investigation into the complaint is required.

In all cases the Monitoring Officer will write to the relevant parties detailing her decision and the reason(s) for the decision.

- 4.9 Where the Monitoring Officer attempts to deal with a complaint informally via local resolution she will liaise with the relevant parties to seek to agree a way forward. If the subject Member accepts that his/her conduct was inappropriate and offers an apology, and/or any other remedial action is offered or undertaken by either the subject Member or the authority, the Monitoring Officer will notify the complainant of any reasonable terms offered.
- 4.10 If the complainant accepts the terms offered the Monitoring Officer will write to all relevant parties detailing the outcome and the matter will be closed.
- 4.11 If the complainant does not accept the terms offered the Monitoring Officer will, in consultation with the Independent Person and any other relevant parties, determine whether the complaint merits formal investigation.
- 4.12 **The Monitoring Officer, in consultation with the Independent Person will consider whether a complaint is trivial or malicious and will consider where the Public Interest lies in deciding whether any complaint should be further investigated.**

5. Formal Investigation

- 5.1 The Council had adopted a procedure for the investigation of misconduct complaints.
- 5.2 If the Monitoring Officer decides that a complaint merits formal investigation she will appoint an Investigating Officer, who may be another Officer of the authority, an Officer of another authority or an external investigator.
- 5.3 The Investigating Officer will conduct the investigation and in doing so will liaise with any relevant parties, as appropriate. The Investigating Officer will decide whether he/she needs to meet or speak with the complainant, the subject Member or any other parties to understand the nature of the complaint and so any parties can explain their understanding of events and suggest what documents the Investigating Officer might need to see, and who the Investigating Officer may need to interview.

- 5.4 In exceptional cases, where it is appropriate to keep a complainant's identity confidential or disclosure of details of the complaint to the subject Member might prejudice the investigation, the Monitoring Officer can delete the complainant's name and address from the papers given to the subject Member, or delay notifying the subject Member until the investigation has progressed sufficiently.
- 5.5 At the end of his/her investigation, the Investigating Officer will produce a draft report and will send copies of that draft report, in confidence, to the complainant and the subject Member, to give both parties an opportunity to comment on the report and identify any matters which are not agreed or which require further attention.
- 5.6 Having received and taken account of any comments which either the complainant or the subject Member might make on the draft report, the Investigating Officer will send his/her final report to the Monitoring Officer.
- 5.7 The Monitoring Officer will review the Investigating Officer's final report and, in consultation with the Independent Person, will determine the next course of action to be taken with this. If the Monitoring Officer is not satisfied that the investigation has been conducted fully and feels that any aspect of the Investigating Officer's final report is incomplete, or requires further attention, she may ask the Investigating Officer to reconsider his/her report.

6. No evidence of a failure by the subject Member to comply with the Code of Conduct

If the Investigating Officer finds that there is no evidence of a failure by the subject Member to comply with the Code of Conduct and the Monitoring Officer is satisfied with the Investigating Officer's findings, the Monitoring Officer will, following consultation with the Independent Person, write to the complainant, the subject Member, and if the complaint relates to a Parish Councillor the Parish Council Clerk, confirming that she is satisfied that no further action is required. A copy of the final report will be sent to the complainant and subject Member and the matter will be closed.

7. Evidence of a failure by the subject Member to comply with the Code of Conduct

- 7.1 If the Investigating Officer finds that there is evidence of a failure by the subject Member to comply with the Code of Conduct and the Monitoring Officer is satisfied with the Investigating Officer's findings, the Monitoring Officer will, following consultation with the Independent Person and depending on the nature and seriousness of the failure in question, determine whether to send the matter for a local hearing of the Standards Committee or to seek to resolve the matter via local resolution.

Local Resolution

- 7.2 If the Monitoring Officer attempts to conclude the matter via local resolution she will, in consultation with the Independent Person, liaise with the relevant parties to seek to agree a fair resolution, with a view to ensuring higher standards of conduct by the subject Member in the future. If a fair resolution is agreed and the subject Member complies with the suggested resolution the Monitoring Officer will write to the relevant parties to confirm the position and will report the matter to the Standards Committee for information. The matter will then be closed.
- 7.3 If the complainant tells the Monitoring Officer that any proposed resolution is not, in their view, adequate, or if the subject Member is not prepared to undertake any proposed action, such as giving an apology, the Monitoring Officer will, in consultation with the Independent Person, determine whether to close the matter without further action or to refer it for a local hearing. The Monitoring Officer will write to the relevant parties to confirm her decision and the reasons(s) for the decision.

Local Hearing

- 7.4 The Council has adopted a procedure for local hearings.
- 7.5 The Standards Committee will decide whether the subject Member has failed to comply with the Code of Conduct and, if so, whether to take any action in respect of the Member.
- 7.6 Where a local hearing is to take place, the Monitoring Officer will conduct a 'pre-hearing process' which is aimed at facilitating the smooth running of the hearing. As part of this process the subject Member will be asked to give his/her response to the Investigating Officer's report in order to identify what is agreed and what is likely to be in contention at the hearing. The Chairman of the Committee may also issue directions as to the manner in which the hearing will be conducted.
- 7.7 At the hearing, the Investigating Officer will present his/her report, call such witnesses as he/she considers necessary and make representations to substantiate his/her conclusion that the subject Member has failed to comply with the Code of Conduct. For this purpose the Investigating Officer may ask the complainant to attend and give evidence to the Committee. The subject Member will then have an opportunity to give his/her evidence, to call witnesses and to make representations to the Committee as to why he/she considers that he/she did not fail to comply with the Code of Conduct.
- 7.8 The Committee may, with the benefit of any advice from the Independent Person, conclude that the subject Member did not fail to comply with the Code of Conduct, and dismiss the complaint. If the Committee concludes that the subject Member did fail to comply with the Code of Conduct, the Chairman will inform the subject Member of this finding and the Committee will then consider what action, if any,

should be taken as a result of the Member's failure to comply with the Code of Conduct. In doing this, the Committee will give the subject Member an opportunity to make representations in relation to the failure and will consult the Independent Person, and will then decide what action, if any, to take on the matter.

8. Action that can be taken where a Member has failed to comply with the Code of Conduct

8.1 The Council has delegated to the Standards Committee and the Monitoring Officer authority to administer complaints in accordance with the agreed process. The following actions may be taken after a hearing:

8.1.1 Publish findings in respect of the Member's conduct;

8.1.2 Report findings to Council, or to the Parish Council, for information;

8.1.3 Recommend to the Member's Group Leader (or in the case of un-grouped Members, recommend to Council or to Committees) that he/she be removed from any or all Committees or Sub-Committees of the Council;

8.1.4 Recommend to the Leader of the Council that the Member be removed from the Cabinet, or removed from particular Portfolio responsibilities;

8.1.5 Instruct the Monitoring Officer to, or recommend that the Parish Council, arrange training for the Member;

8.1.6 Remove the Member, or recommend to the Parish Council that the Member be removed, from all outside appointments to which he/she has been appointed or nominated by the authority or by the Parish Council;

8.1.7 Withdraw, or recommend to the Parish Council that it withdraws, facilities provided to the Member by the Council, such as a computer, website and/or email and internet access; or

8.1.8 Exclude, or recommend that the Parish Council exclude, the Member from the Council's offices or other premises, with the exception of meeting rooms as necessary for attending Council, Committee and Sub-Committee meetings.

8.2 There is no power to suspend or disqualify the Member or to withdraw Members' or special responsibility allowances.

9. Decision of the Standards Committee

- 9.1 At the end of the hearing, the Chairman will state the decision of the Committee as to whether the Member failed to comply with the Code of Conduct and any actions which the Committee resolves to take.
- 9.2 As soon as reasonably practicable after the hearing, the Legal Advisor to the Committee will prepare a formal decision notice in consultation with the Chairman of the Committee. A copy of the decision notice will be sent to the complainant, the subject Member, and if the complaint relates to a Parish Councillor to the Parish Council Clerk. The decision notice will be made available for public inspection and the decision will be reported to the next convenient meeting of the Council.

10. Standards Committee Hearings

The Independent Person will be invited to attend all meetings of the Committee where a hearing is being conducted. His/her views will be sought and taken into consideration before the Sub-Committee takes any decision on whether the subject Member's conduct constitutes a failure to comply with the Code of Conduct, and as to any action to be taken following a finding of failure to comply with the Code of Conduct.

11. The Independent Person

The Independent Person is a person who has applied for the post following advertisement of a vacancy for the post, and is appointed by a positive vote from a majority of all the members of Council.

A person cannot be "independent" if he/she:

- 11.1 Is, or has been within the past 5 years, a Member, co-opted Member or Officer of the authority or the County Council, Fire Authority or Police Authority.
- 11.2 Is or has been within the past 5 years, a Member, co-opted Member or Officer of a parish council within the authority's area, or
- 11.3 Is a relative, or close friend, of a person within paragraph 11.1 or 11.2 above. For this purpose, "relative" means –
- 11.3.1 Spouse or civil partner;
 - 11.3.2 Living with the other person as husband and wife or as if they were civil partners;
 - 11.3.3 Grandparent of the other person;
 - 11.3.4 A lineal descendent of a grandparent of the other person;
 - 11.3.5 A parent, sibling or child of a person within paragraphs 11.3.1 or 11.3.2;

- 11.3.6 A spouse or civil partner of a person within paragraphs 11.3.3, 11.3.4 or 11.3.5; or
- 11.3.7 Living with a person within paragraphs 11.3.3, 11.3.4 or 11.3.5 as husband and wife or as if they were civil partners.

11.4 Is actively engaged in local party political activity.

12. Revision of these arrangements

The Council may, by resolution, agree to amend these arrangements. The Chairman of the Hearings Sub-Committee may depart from these arrangements where he/she considers that it is expedient to do so in order to secure the effective and fair consideration of any matter.

13. Appeals

- 13.1 There is no right of appeal for a complainant or the subject Member of a decision of the Monitoring Officer or of the Hearings Sub-Committee. Any decision would however, be open to judicial review by the High Court if it was patently unreasonable, or if it were taken improperly, or if it sought to impose a sanction which the Council had no power to impose.
- 13.2 If a complainant feels that the authority has failed to deal with his/her complaint properly, he/she may make a complaint to the Local Government Ombudsman.

This page is intentionally left blank

GRANT THORNTON – Sector Report and Audit Progress Update

Relevant Portfolio Holder	Councillor David Thain
Portfolio Holder Consulted	-
Relevant Head of Service	Chris Forrester – Head of Finance and Customer Services
Ward(s) Affected	All Wards
Ward Councillor(s) Consulted	No
Key Decision / Non-Key Decision	Non–Key Decision

1. SUMMARY OF PROPOSALS

To present a sector update report from Grant Thornton relating to emerging public sector national issues and audit progress to date.

2. RECOMMENDATIONS

- 2.1 The Committee is asked to note updates as included in Appendix 1.

3. KEY ISSUES**Financial Implications**

- 3.1 There are no financial implications arising out of this report.

Legal Implications

- 3.2 The Council has a statutory responsibility to comply with financial regulations.

Service / Operational Implications

- 3.3 The report attached at Appendix 1 updates Members on the progress on work undertaken by Grant Thornton since the last Committee meeting. It is important to note that the report details that the audit is now likely to be completed and signed off in January rather than the end of November. This is largely due to the impact of Covid-19 making it more difficult to conduct the audit as it has to be done remotely rather than on site. In addition, the appendix includes updates in relation to issues that are relevant to Local Government at the current time.

- 3.4 Officers are continuing to work with the auditors to ensure the Council meets its statutory financial obligations

Customer / Equalities and Diversity Implications

- 3.5 There are no implications arising out of this report.

4. RISK MANAGEMENT

- 4.1 As part of all audit work the auditors undertake a risk assessment to ensure that adequate controls are in place within the Council so reliance can be placed on internal systems.

5. APPENDICES

Appendix 1 - Grant Thornton Report

6. BACKGROUND PAPERS

None

7. KEY

N/A

AUTHOR OF REPORT

Name: Chris Forrester
E Mail: chris.forrester@bromsgroveandredditch.gov.uk
Tel: 01527 54252

Audit Progress Report and Sector Update

Redditch Borough Council
Year ending 31 March 2020

9 November 2020



Contents

Section	Page
Introduction	03
Progress at 9 November 2020	04
Audit Deliverables	07
Sector Update	08

Introduction



Jackson Murray

Engagement Lead

T 0117 305 7859

E Jackson.Murray@uk.gt.com



Neil Preece

Engagement Manager

T: 0121 232 5292

E: neil.a.preece@uk.gt.com

This paper provides the Audit, Governance & Standards Committee with a report on progress in delivering our responsibilities as your external auditors.

The paper also includes a summary of emerging national issues and developments that may be relevant to you as a local authority.

Members of the Audit, Governance & Standards Committee can find further useful material on our website, where we have a section dedicated to our work in the public sector. Here you can download copies of our publications www.grantthornton.co.uk.

If you would like further information on any items in this briefing, or would like to register with Grant Thornton to receive regular email updates on issues that are of interest to you, please contact either your Engagement Lead or Engagement Manager.

Progress at 9 November 2020

Financial Statements Audit

In our report to the 15 September Audit, Governance & Standards Committee we stated “We had initially planned to begin our work on your draft financial statements in early August, but this was put back to the beginning of September as the financial statements were not ready. On 27 August Officers notified us that they would not be able to prepare and publish the financial statements for Bromsgrove District Council by 31 August as required by the amended regulations. We agreed with Officers to delay our audit of both Redditch Borough Council and Bromsgrove District Council in order to allow them to focus on finalising the Bromsgrove District Council financial statements and prepare high quality supporting working papers for both audits. Further, there are significant efficiencies for both the audit team and Officers in auditing the two sets of financial statements simultaneously. We now plan to begin our audit work towards the end of September.

We will report our work in the Audit Findings Report and aim to give our opinion on the Statement of Accounts by the end of November. However, we need to recognise that last year the audit took three months to complete. This year auditors and officers are working remotely and our experience is that all audits are taking longer. Your officers are also working on the installation of a new finance system. Given the delay to the start of our audit there is a significant risk that the audit will not be complete by the end of November, which will be only two months after it starts.”

Unfortunately our audit has not progressed as we or your officers had hoped and it is now realistic to state that our findings and audit opinion will be issued in the New Year. There are a number of reasons for this:

1) As noted above, conducting the audit entirely remotely presents significant challenges for both auditors and officers. These include the difficulties of not being able to communicate and discuss issues and questions in person, but having to share computer screens instead, as well as auditors having to watch officers run reports remotely. Our experience across all of our clients is that remote auditing has added approximately an additional 25% to the time we would normally expect. For example, in order to test that income received

after 31 March is attributed to the correct financial year, we have to obtain a report showing the cash received in April and May. This took three Microsoft Teams calls between auditors and officers to obtain the correct population for our testing.

- 2) Officers have had a number of other competing commitments. These include the external audit of Rubicon Leisure Limited, continuing to implement a new finance system, responding to the various demands and challenges presented by Covid-19, as well as the “normal” day to day activities such as budget setting (for 2020/21), monitoring and reporting.
- 3) This has meant that we have not received a lot of the working papers we would expect in a timely manner. For example, at the time of writing this report (9 November):
 - a) we have been unable to select a debtor or creditor sample for either Redditch Borough Council or Bromsgrove District Council. We would expect detailed listings of these figures to be available at the start of our audit, and selection of samples for testing from those listings to be straightforward. Not having this basic audit evidence six weeks after the start of the audit is indicative of the delays experienced.
 - b) we have had several discussions with finance staff, in order to obtain a transaction listing of property, plant and equipment additions from which to select a sample. However, we have not received this (or a disposals listing) for Redditch Borough Council.
 - c) we are still waiting for responses to a number of questions we raised in the early stages of our audit, in early October.

We have discussed our concerns regarding the lack of progress weekly with the Acting Director of Resources. On 23 October we also discussed audit progress with the Chief Executive. It is clear that the Acting Director of Resources and the Chief Executive are both committed to completing the audit as quickly as possible, and more resources have been made available to use external consultants to support permanent staff. We hope that, with the Rubicon Leisure Limited audit now complete, additional resources being available and the financial ledger installation being postponed, the progress we would all like to see on the financial statements audit can now be made.

Progress at 9 November 2020 (Cont.)

Audit fees

In our audit plan to the 30 January Audit, Governance & Standards Committee we set out that our proposed audit fee would be £53,379 but that this did not include any additional fees arising from qualitative issues with the financial statements or working papers. On page four we set out some of the challenges caused by Covid-19 as well as some illustrative qualitative examples.

The additional challenges caused by Covid-19 and having to work remotely have been recognised across the sector with MHCLG extending the deadline for publishing pre audit accounts from the end of May to the end of July, with the audited accounts having to be re-advertised by the end of November instead of the end of July. In the commercial world, Companies House has automatically given all companies a three month extension for filing their accounts. As a minimum, we will be proposing an uplift to your audit fee for 2019/20 of 15% to reflect the additional work required as a result of the outbreak and we have included some specific examples of the additional time taken on the previous page.

As noted on page four, the quality of the working papers provided to us, and the timeliness of responses have not been as expected. In our audit plan we stated:

Client responsibilities

Where clients do not deliver to the timetable agreed, we need to ensure that this does not impact on audit quality or absorb a disproportionate amount of time, thereby disadvantaging other clients. Where the elapsed time to complete an audit exceeds that agreed due to a client not meeting its obligations we will not be able to maintain a team on site. Similarly, where additional resources are needed to complete the audit due to a client not meeting their obligations we are not able to guarantee the delivery of the audit to the agreed timescales. In addition, delayed audits will incur additional audit fees.

Our requirements

To minimise the risk of a delayed audit, you need to ensure that you:

- produce draft financial statements of good quality by the deadline you have agreed with us, including all notes, the narrative report and the Annual Governance Statement
- ensure that good quality working papers are available at the start of the audit, in accordance with the working paper requirements schedule that we have shared with you
- ensure that the agreed data reports are available to us at the start of the audit and are reconciled to the values in the accounts, in order to facilitate our selection of samples
- ensure that all appropriate staff are available on site throughout (or as otherwise agreed) the planned period of the audit
- respond promptly and adequately to audit queries.

As your responsibilities and our requirements have not been met this will result in additional audit fees. We have discussed with the Acting Director of Resources that the total additional fee could be around £20,000, but that we will confirm this once the audit is completed and we have had an opportunity to fully assess the time delays. All additional fees need Public Sector Audit Appointment (PSAA) approval.

Progress at 9 November 2020 (Cont.)

Value for Money

The scope of our work is set out in the guidance issued by the National Audit Office. The Code requires auditors to satisfy themselves that; "the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources".

The guidance confirmed the overall criterion as: "in all significant respects, the audited body had proper arrangements to ensure it took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people".

The three sub criteria for assessment to be able to give a conclusion overall are:

- Informed decision making
- Sustainable resource deployment
- Working with partners and other third parties

Details of our initial risk assessment were reported in our Audit Plan.

We will report our work in the Audit Findings Report and aim to give our Value For Money Conclusion as soon as possible although, as explained on page four, this is now likely to be in the New Year.

The NAO consultation on a new Code of Audit Practice (the "Code") has finished, and the new Code has completed its approval process in Parliament. It therefore came into force on 1 April 2020 for audit years 2020/21 and onwards. The new Code supersedes the Code of Audit Practice 2015, which was published by the National Audit Office (NAO) in April 2015.

The most significant change under the new Code is the introduction of an Auditor's Annual Report, containing a commentary on arrangements to secure value for money and any associated recommendations. Please see page 10 for more details.

Other areas

Certification of claims and returns

We certify the Council's annual Housing Benefit Subsidy claim in accordance with procedures agreed with the Department for Work and Pensions (DWP). The certification work for the 2019/20 claim is underway. In response to the impact of the Covid-19 pandemic, the DWP has moved the reporting deadline back to 31 January 2021. We will report our findings to the Audit, Governance & Standards Committee once our work is complete.

We also certify the Council's annual Pooling of Housing Capital Receipts return in accordance with procedures agreed with the Ministry of Housing, Communities & Local Government. (MHCLG). We have now received guidance from MHCLG for the certification work for the 2019/20 return, and note that the deadline for auditors to complete their work and report to MHCLG is 29 January 2021.

Given the delays we have faced in respect of the accounts audit, we will discuss with management the prioritisation of the financial statements audit or the work on the Council's claims and returns given the January deadlines for the claims set out above. In the event that the claims are prioritised this will mean further delays to the financial statements audit.

Meetings

We met with Finance Officers in May and July as part of our regular liaison meetings and continue to be in weekly discussions with finance staff, including the Acting Director of Resources, regarding emerging developments and to update on the the audit process. We also met with the Chief Executive on 23 October to discuss current issues as well as audit progress.

Audit Deliverables

2019/20 Deliverables	Planned Date	Status
<p>Fee Letter</p> <p>Confirming audit fee for 2019/20.</p>	April 2019	Complete
<p>Audit Plan</p> <p>We are required to issue a detailed audit plan to the Audit, Governance & Standards Committee setting out our proposed approach in order to give an opinion on the Council's 2019-20 financial statements and a Conclusion on the Council's Value for Money arrangements.</p> <p>Note we issued an addendum to our Audit Plan in April 2020 following the Covid-19 pandemic.</p>	January 2020	Complete
<p>Audit Findings Report</p> <p>We now aim to report the Audit Findings Report to the January Audit, Governance & Standards Committee.</p>	January 2021	Not yet due
<p>Auditors Report</p> <p>This is the opinion on your financial statement, annual governance statement and value for money conclusion.</p>	January 2021	Not yet due
<p>Annual Audit Letter</p> <p>This letter communicates the key issues arising from our work.</p>	April 2021	Not yet due

Sector Update

Councils continue to try to achieve greater efficiency in the delivery of public services, whilst facing the challenges to address rising demand, ongoing budget pressures and social inequality.

Our sector update provides you with an up to date summary of emerging national issues and developments to support you. We cover areas which may have an impact on your organisation, the wider local government sector and the public sector as a whole. Links are provided to the detailed report/briefing to allow you to delve further and find out more.

Our public sector team at Grant Thornton also undertake research on service and technical issues. We will bring you the latest research publications in this update. We also include areas of potential interest to start conversations within the organisation and with audit committee members, as well as any accounting and regulatory updates.

- **Grant Thornton Publications**
- **Insights from local government sector specialists**
- **Reports of interest**
- **Accounting and regulatory updates**

More information can be found on our dedicated public sector and local government sections on the Grant Thornton website by clicking on the logos below:

Public Sector

Local
government

The Redmond Review

The Independent Review into the Oversight of Local Audit and the Transparency of Local Authority Financial Reporting – “The Redmond Review” was published on 8 September.

The review has examined the effectiveness of local audit and its ability to demonstrate accountability for audit performance to the public. It also considered whether the current means of reporting the Authority’s annual accounts enables the public to understand this financial information and receive the appropriate assurance that the finances of the authority are sound.

The Review received 156 responses to the Calls for Views and carried out more than 100 interviews. The Review notes “A regular occurrence in the responses to the calls for views suggests that the current fee structure does not enable auditors to fulfil the role in an entirely satisfactory way. To address this concern an increase in fees must be a consideration. With 40% of audits failing to meet the required deadline for report in 2018/19, this signals a serious weakness in the ability of auditors to comply with their contractual obligations. The current deadline should be reviewed. A revised date of 30 September gathered considerable support amongst respondents who expressed concern about this current problem. This only in part addresses the quality problem. The underlying feature of the existing framework is the absence of a body to coordinate all stages of the audit process.”

Key recommendations in the report include:

- A new regulator - the Office of Local Audit and Regulation (OLAR) to replace the Financial Reporting Council’s (FRC) role and that of Public Sector Auditor Appointments (PSAA)
- Scope to revise fees - the current fee structure for local audit be revised to ensure that adequate resources are deployed to meet the full extent of local audit requirements
- Move back to a September deadline for Local Authorities - the deadline for publishing audited local authority accounts be revisited with a view to extending it to 30 September from 31 July each year
- Accounts simplification - CIPFA/LASAAC be required to review the statutory accounts to determine whether there is scope to simplify the presentation of local authority accounts.

The OLAR would manage, oversee and regulate local audit with the following key responsibilities:

- procurement of local audit contracts;
- producing annual reports summarising the state of local audit;
- management of local audit contracts;
- monitoring and review of local audit performance;
- determining the code of local audit practice; and
- regulating the local audit sector.

The current roles and responsibilities relating to local audit discharged by the Public Sector Audit Appointments (PSAA); Institute of Chartered Accountants in England and Wales (ICAEW); FRC; and The Comptroller and Auditor General (C&AG) to be transferred to the OLAR.

How you can respond to the Review

One of the recommendations was for local authorities to implement:

The governance arrangements within local authorities be reviewed by local councils with the purpose of:

- an annual report being submitted to Full Council by the external auditor;
- consideration being given to the appointment of at least one independent member, suitably qualified, to the Audit Committee; and
- formalising the facility for the CEO, Monitoring Officer and Chief Financial Officer (CFO) to meet with the Key Audit Partner at least annually.

Whilst Redmond requires legislation, in practice the second and third bullets are things which authorities could start doing now.

The full report can be obtained from the gov.uk website:

<https://www.gov.uk/government/publications/local-authority-financial-reporting-and-external-audit-independent-review>

Code of Audit Practice and revised approach to Value for Money audit work - National Audit Office

On 1 April 2020, the National Audit Office introduced a new Code of Audit Practice which comes into effect from audit year 2020/21. The most significant change in the Code is the introduction of a new 'Auditor's Annual Report', which brings together the results of all the auditor's work across the year. The Code also introduced a revised approach to the audit of Value for Money.

Value for Money - Key changes

There are three main changes arising from the NAO's new approach:

- A new set of key criteria, covering governance, financial sustainability and improvements in economy, efficiency and effectiveness
- More extensive reporting, with a requirement on the auditor to produce a commentary on arrangements across all of the key criteria, rather than the current 'reporting by exception' approach
- The replacement of the binary (qualified / unqualified) approach to VfM conclusions, with far more sophisticated judgements on performance, as well as key recommendations on any significant weaknesses in arrangements identified during the audit.

The new approach to VfM re-focuses the work of local auditors to:

- Promote more timely reporting of significant issues to local bodies
- Provide more meaningful and more accessible annual reporting on VfM arrangements issues in key areas
- Provide a sharper focus on reporting in the key areas of financial sustainability, governance, and improving economy, efficiency and effectiveness
- Provide clearer recommendations to help local bodies improve their arrangements.

Implications of the changes

Grant Thornton very much welcomes the changes, which will support auditors in undertaking and reporting on work which is more meaningful, and makes impact with audited bodies and the public. We agree with the move away from a binary conclusion, and with the replacement of the Annual Audit Letter with the new Annual Auditor's Report. The changes will help pave the way for a new relationship between auditors and audited bodies which is based around constructive challenge and a drive for improvement.

The following are the main implications in terms of audit delivery:

- The Auditor's Annual Report will need to be published at the same time as the Auditor's Report on the Financial Statements.
- Where auditors identify weaknesses in Value for Money arrangements, there will be increased reporting requirements on the audit team. We envisage that across the country, auditors will be identifying more significant weaknesses and consequently making an increased number of recommendations (in place of what was a qualified Value for Money conclusion). We will be working closely with the NAO and the other audit firms to ensure consistency of application of the new guidance.
- The new approach will also potentially be more challenging, as well as rewarding, for audited bodies involving discussions at a wider and more strategic level. Both the reporting, and the planning and risk assessment which underpins it, will require more audit time, delivered through a richer skill mix than in previous years.

The Code can be accessed here:

https://www.nao.org.uk/code-audit-practice/wp-content/uploads/sites/29/2020/01/Code_of_audit_practice_2020.pdf

Local government reorganisation in two-tier shire counties – County Councils’ Network

The County Councils’ Network (CCN) has published new independent evidence on the implications of local government reorganisation in two-tier shire counties ahead of the publication of the government’s ‘devolution and local recovery’ white paper.

The report identifies considerations relating to:

- the costs associated with disaggregation;
- what this might mean in terms of risk and resilience of service provision;
- how service performance might be impacted;
- what it could mean for the place agenda; and
- issues arising from the response to Covid-19.

The report also sets out the financial implications of four unitary scenarios:

- Establishing one unitary authority in every two-tier area in England.
- Establishing two new unitary authorities in every two-tier area in England.
- Establishing three new unitary authorities in every two-tier area in England.
- Establishing two new unitary authorities and a children’s trust in every two-tier area in England.

CNN note “With councils in shire counties facing billions in rising costs for care services, alongside financial deficits caused by the Coronavirus pandemic, the study from PricewaterhouseCoopers (PwC) shows merging district and county councils in each area into a single unitary council could save £2.94bn over five years nationally.”

CNN go on to comment “The report concludes a single unitary in each area would reduce complexity and give communities a single unified voice to government. It would provide a clear point of contact for residents, businesses and a platform to ‘maximise’ the benefits of strategic economic growth and housing policy; integral to the ‘levelling-up’ agenda and securing devolution.

However, the report shows replacing county and districts with two unitary authorities in each area would reduce the financial benefit by two-thirds to £1bn over five years, with three unitary authorities delivering a net loss of £340m over the same period. A fourth scenario of a two-unitary and children’s trust model in each county would deliver a net five year saving of £269m.

Alongside a minimum £1.9bn in additional costs from splitting county council services, the report outlines the establishment of multiple unitary authorities in each area creates the risk of disruption to the safeguarding of vulnerable children, while ‘instability’ in care markets could impact on the quality and availability of support packages and care home placements.”



The full report can be obtained from the County Councils’ Network website:

<https://www.countycouncilsnetwork.org.uk/new-analysis-reveals-that-single-unitary-councils-could-deliver-3bn-saving-over-five-years-and-maximise-the-benefits-of-economic-growth-and-housing-policy/>

Local government reorganisation in two-tier shire counties – District Councils’ Network

The District Councils’ Network (DCN) a report ahead of the publication of the government’s ‘devolution and local recovery’ white paper.

The report comments “Devolution should back the success of districts in delivery. It should not distract from the local recovery effort or reduce delivery capacity through forcing reorganisation into a less local, less agile, less responsive local government pushed by interests wanting county unitary councils everywhere. Local governance is a local matter, places must be free to decide how to organise services and to progress any kind of reform only where there is significant local agreement.”

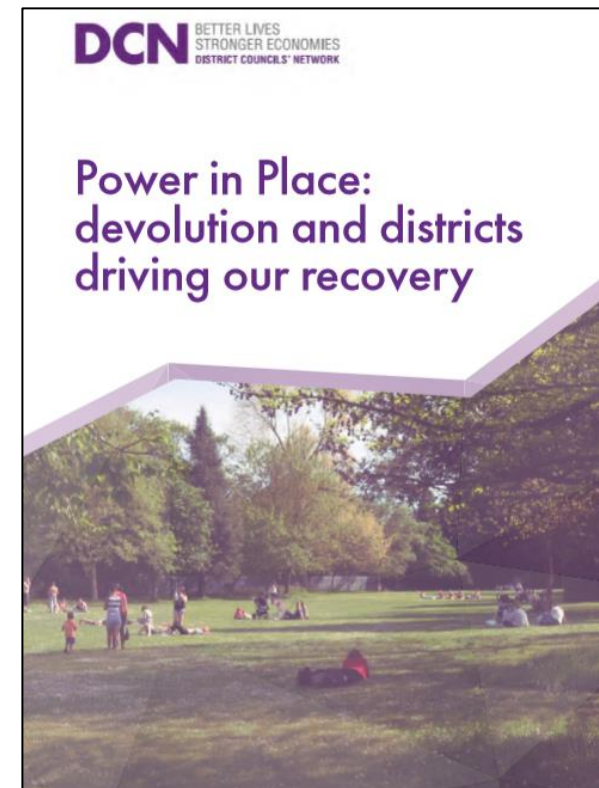
The report calls for the Devolution and Local Recovery White Paper to:

- 1) Deliver genuine devolution that moves quickly to drive local growth
- 2) Retain and build on the local capacity to deliver
- 3) Empower real-world economies
- 4) Continue to anchor local government in local communities
- 5) Reject false arguments that bigger local government is better or cheaper local government
- 6) Support strategic leadership across wider functional economic areas
- 7) Introduce an upper limit for the size of new unitary councils, in line with the principle of electoral equality

The report includes a number of case studies in each of these areas.

The full report can be obtained from the District Councils’ Network website:

<https://districtcouncils.info/wp-content/uploads/2020/08/DCN-Report-Sept-1.pdf>



© 2020 Grant Thornton UK LLP. Confidential and information only.

'Grant Thornton' refers to the brand under which the Grant Thornton member firms provide assurance, tax and advisory services to their clients and/or refers to one or more member firms, as the context requires. Grant Thornton UK LLP is a member firm of Grant Thornton International Ltd (GTIL). GTIL and the member firms are not a worldwide partnership. GTIL and each member firm is a separate legal entity. Services are delivered by the member firms. GTIL does not provide services to clients. GTIL and its member firms are not agents of, and do not obligate, one another and are not liable for one another's acts or omissions. This proposal is made by Grant Thornton UK LLP and is in all respects subject to the negotiation, agreement and signing of a specific contract/letter of engagement. The client names quoted within this proposal are disclosed on a confidential basis. All information in this proposal is released strictly for the purpose of this process and must not be disclosed to any other parties without express consent from Grant Thornton UK LLP.

This page is intentionally left blank

Date: 26th November 2020**AUDIT, GOVERNANCE & STANDARDS COMMITTEE****THE INTERNAL AUDIT PROGRESS REPORT OF THE HEAD OF INTERNAL AUDIT SHARED SERVICE; WORCESTERSHIRE INTERNAL AUDIT SHARED SERVICE.**

Relevant Portfolio Holder	Councillor David Thain
Portfolio Holder Consulted	Yes
Relevant Head of Service	Chris Forrester, Financial and Customer Services
Ward(s) Affected	All Wards
Ward Councillor(s) Consulted	No
Key Decision / Non-Key Decision	Non–Key Decision

1. SUMMARY OF PROPOSALS

1.1 To present:

- the monitoring report of internal audit work for 2020/21.

2. RECOMMENDATION2.1 **The Committee is asked to note the report.****3. KEY ISSUES****Financial Implications**

3.1 There are no direct financial implications arising out of this report.

Legal Implications

3.2 The Council is required under Regulation 6 of the Accounts and Audit Regulations 2018 to “maintain in accordance with proper practices an adequate and effective system of internal audit of its accounting records and of its system of internal control”.

Service / Operational Implications

3.3 The involvement of Member’s in progress monitoring is considered to be an important facet of good corporate governance, contributing to the internal control assurance given in the Council’s Annual Governance Statement.

This section of the report provides commentary on Internal Audit’s performance for the period 01st April 2020 to 31st October 2020 against the performance indicators agreed for the service and further information on other aspects of the service delivery.

Date: 26th November 2020**AUDIT, GOVERNANCE & STANDARDS COMMITTEE**

Summary Dashboard 2020/21:

Total reviews planned for 2020/21 (originally)	16 (minimum)
Reviews finalised to date for 2020/21:	3
Assurance of 'moderate' or below:	1
Reviews awaiting final sign off:	1
Reviews ongoing:	7
Reviews to be completed:	4
Number of 'High' Priority recommendations reported:	0
Satisfied 'High' priority recommendations to date:	0
Productivity:	63% (against targeted 74%)
Overall plan delivery to date:	28% (against target >90%)

Since the last sitting of the Committee two reports have been finalised and are reported in Appendix 3.

Follow Up reports that have been finalised since the last Committee sitting are reported in Appendix 4.

All 'limited' assurance reviews go before CMT for full consideration.

2020/21 AUDITS ONGOING AS AT 31st OCTOBER 2020

Two reviews that have been finalised since the last Committee sitting are:

- St David's House Initial Assessment
- Contract Management Arrangements

Reviews progressing through clearance or draft report awaiting management sign off stage include:

- Use of Agency and Consultants

Reviews progressing through scoping and testing stages included:

- Health and Safety
- Debtors
- Creditors
- Treasury Management
- Council Tax
- NNDR
- Benefits

The summary outcome of all of the above reviews will be reported to Committee in due course when they have been completed and management have confirmed an action plan.

A rolling testing programme on key core financial areas has been continuing during quarters 2 and 3 inclusive. The rolling testing programme results will be amalgamated at the end of quarter 3 and formal audit reports will be issued with any findings during quarter 4.

Date: 26th November 2020**AUDIT, GOVERNANCE & STANDARDS COMMITTEE**

The 2020/21 plan reflects the delayed start and certain lesser risk reviews will need to be rolled to next years plan. Priority continues to be given to potentially higher risk areas e.g. limited assurance audits. As we return to the new normal the impact of restrictions of the COVID-19 lockdown on the plan will be closely managed as the year progresses. The plan for 2020/21 has remained very flexible and the core financial areas of the business are currently being reviewed and reported on. With progress set to continue there is sufficient coverage for the Head of Internal Audit to provide an overall opinion. Committee will continue to be regularly informed of developments throughout the year and any variations to the plan will be overseen by the Executive Director and s151 Officer.

Critical review audits are designed to add value to an evolving Service area. Depending on the transformation that a Service is experiencing at the time of a scheduled review a decision is made in regard to the audit approach. Where there is significant change taking place due to transformation, restructuring, significant legislative updates or a comparison required a critical review approach will be used. In order to assist the service area to move forwards a number of challenge areas will be identified using audit review techniques. The percentage of critical reviews will be confirmed as part of the overall outturn figure for the audit programme. The outturn from the reviews will be reported in summary format as part of the regular reporting as indicated at 3.3 above.

Audit are now considering any new processes emerging from the extraordinary working arrangements that have been necessary to continue to provide the Redditch residents with services both now and throughout the pandemic. Plan flexibility will continue to be required to include and provide assurance on these emerging areas.

Follow up reviews are an integral part of the audit process. There is a rolling programme of review that is undertaken to ensure that there is progress with the implementation of the agreed action plans. The outcomes of the follow up reviews are reported in full so the general direction of travel and the risk exposure can be considered by Committee. An escalation process involving CMT and SMT is in place to ensure more effective use of resource in regard to follow up and reduce the number of revisits necessary to confirm the recommendations have been satisfied. There are no material exceptions to report at this time.

Disabled Facilities Grants

A review was undertaken on behalf of Worcestershire County Council colleagues to allow for an audited return to be submitted by them prior to a 31st October 2020 deadline. Using the testing sample results the overall assurance that was given by the Head of the Worcestershire Internal Audit Shared Service was; "I can confirm to the best of our knowledge and belief, and having carried out appropriate investigations and checks, in our opinion, in all significant respects based on the samples and testing matrix provided by County Auditors, the conditions attached to the Disabled Facilities Capital Grant Determination (2019-20) No [31/3170] have been complied with". This assurance was provided to County on the 26th October 2020.

Date: 26th November 2020**AUDIT, GOVERNANCE & STANDARDS COMMITTEE**

3.4 AUDIT DAYS

Appendix 1 shows the progress made towards delivering the 2020/21 Internal Audit Plan and achieving the targets set for the year. As at 31st October 2020 a total of 111 days had been delivered against an overall target of 400 days for 2020/21.

Appendix 2 shows the performance indicators for the service. Performance and management indicators were approved by the Committee on the 27th July 2020 for 2020/21.

Appendix 3 provides copies of the reports that have been completed and final reports issued since the last sitting of Committee.

Appendix 4 provides the Committee with 'Follow Up' reports that have been undertaken to monitor audit recommendation implementation progress by management.

Appendix 5 provides an overview of the Quality Assurance Improvement Plan.

3.5 OTHER KEY AUDIT WORK

Much internal audit work is carried out "behind the scenes" but is not always the subject of a formal report. Productive audit time is accurately recorded against the service or function as appropriate. Examples include:

- Governance for example assisting with the Annual Government Statement
- Risk management
- Transformation review providing support as a 'critical appraisal'
- Dissemination of information regarding potential fraud cases likely to affect the Council
- Drawing managers' attention to specific audit or risk issues
- Audit advice and commentary
- Internal audit recommendations: follow up review to analyse progress
- Day to day audit support and advice for example control implications, etc.
- Networking with audit colleagues in other Councils on professional points of practice
- National Fraud Initiative.
- Investigations

National Fraud Initiative

- 3.6 NFI data set uploads have been ongoing from the beginning of October for Redditch Borough Council in regard to the 2020/21 NFI national exercise. Data set uploading will continue until December 2020. Reasonable progress has been made to date and there is an expectation that all data sets will be uploaded by the deadline. WIASS will continue to provide advice and assistance in regard to the process.

Date: 26th November 2020**AUDIT, GOVERNANCE & STANDARDS COMMITTEE**

Monitoring

- 3.7 To ensure the delivery of the 2020/21 plan and any revision required there will be close and continual monitoring of the plan delivery, forecasted requirements of resource – v – actual delivery, and where necessary, additional resource will be secured to assist with the overall Service demands. The Head of Internal Audit Shared Service remains confident his team will be able to provide the required coverage for the year over the authority's core financial systems, as well as over other systems which have been deemed to be 'high' risk i.e. limited assurance reviews. Due to changing circumstances and the impact of the COVID-19 pandemic a variation in the plan is necessary. This will be agreed on a risk priority basis with the s151 Officer as the year progresses. With any adjustment to the plan there will remain reasonable audit coverage for 2020/21.

Quality Assurance Improvement Plan

- 3.8 WIASS delivers the audit programme in conformance with the International Standards for the Professional Practice of Internal Auditing (ISPPA) as published by the Institute of Internal Auditors. A self assessment took place in August 2020 to identify potential areas for improvement and a programme of improvement was agreed before the Client Officer Group in September 2020. The outcome is reported for information at Appendix 5.

Customer / Equalities and Diversity Implications

- 3.9 There are no implications arising out of this report.
- 3.10 The Worcestershire Internal Audit Shared Service (WIASS) is committed to providing an audit function which conforms to the Public Sector Internal Audit Standards (as amended).
- 3.11 WIASS recognise there are other review functions providing other sources of assurance (both internally and externally) over aspects of the Council's operations. Where possible we will seek to place reliance on such work thus reducing the internal audit coverage as required.
- 3.12 WIASS confirms it acts independently in its role and provision of internal audit.

4. RISK MANAGEMENT

- 4.1 The main risks associated with the details included in this report are:
- Failure to complete the planned programme of audit work within the financial year; and,
 - The continuous provision of an internal audit service is not maintained.

Date: 26th November 2020**AUDIT, GOVERNANCE & STANDARDS COMMITTEE**

5. APPENDICES

Appendix 1 ~ Internal Audit Plan delivery 2020/21
Appendix 2 ~ Performance indicators 2020/21
Appendix 3 ~ Finalised audit reports including definitions.
Appendix 4 ~ 'Follow-up' reports
Appendix 5 ~ Quality Assurance Improvement Plan

6. BACKGROUND PAPERS

Individual internal audit reports are held by Internal Audit.

7. KEY

N/a

AUTHOR OF REPORT

Name: Andy Bromage
Head of Internal Audit Shared Service
Worcestershire Internal Audit Shared Service
Tel: 01905 722051
E Mail: andy.bromage@worcester.gov.uk

REDDITCH BOROUGH COUNCILDate: 26th November 2020**AUDIT, GOVERNANCE & STANDARDS COMMITTEE****APPENDIX 1****Delivery against Internal Audit Plan for 2020/21**
1st April 2020 to 31st October 2020

Audit Area	Original 2020/21 PLAN DAYS	Forecasted days to the 31st December 2020	Actual Days used to 31st October 2020
Core Financial Systems (see note 1)	90	74	17
Corporate Audits	78	29	32
Other Systems Audits(see note 2)	178	96	44
SUB TOTAL	346	199	93
Audit Management Meetings	20	15	10
Corporate Meetings / Reading	9	6	4
Annual Plans, Reports and Audit Committee Support	25	18	4
Other chargeable			
SUB TOTAL	54	39	18
TOTAL	400	238	111

Note 1








Core Financial Systems are audited predominantly in quarters 3 and 4 in order to maximise the assurance provided for Annual Governance Statement and Statement of Accounts but not interfere with year end. A rolling programme continues for Debtors and Creditors to maximise coverage and sample size. The results will be reported during Q4.

Note 2

A number of the budgets in this section are 'on demand' (e.g. consultancy, investigations) so the requirements can fluctuate throughout the quarters. If there is little demand for certain budgets this is reflected in the overall usage, however, it does not necessarily reduce the coverage of the overall plan.

REDDITCH BOROUGH COUNCILDate: 26th November 2020**AUDIT, GOVERNANCE & STANDARDS COMMITTEE****Appendix 2****PERFORMANCE INDICATORS 2020/21**

The success or otherwise of the Internal Audit Shared Service will be measured against some of the following key performance indicators for 2020/21. Other key performance indicators link to overall governance requirements of Redditch Borough Council e.g. KPI 4. The position will be reported on a cumulative basis throughout the year.

	KPI	Trend/Target requirement/Direction of Travel	2020/21 Position (as at 31 st October 2020)		Frequency of Reporting
Operational					
1	No. of audits achieved during the year	Per target	Target = 16 (Minimum) Delivered = 3 (1 @draft)		When Audit Committee convene
2	Percentage of Plan delivered	>90% of agreed annual plan	28%		When Audit Committee convene
3	Service productivity	Positive direction year on year (Annual target 74%)	63% (Q2 average) (Q1 average 50%)		When Audit Committee convene
Monitoring & Governance					
4	No. of 'high' priority recommendations	Downward (minimal)	Nil to date (2019/20 = 12)		When Audit Committee convene
5	No. of moderate or below assurances	Downward (minimal)	1 (2019/20 = 11)		When Audit Committee convene
6	'Follow Up' results	Management action plan implementation date exceeded (Nil)	Nil to report		When Audit Committee convene
Customer Satisfaction					
7	No. of customers who assess the service as 'excellent'	Upward (increasing)	Nil returns to date		When Audit Committee convene

WAISS conforms to the Public Sector Internal Audit Standards (as amended).

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

APPENDIX 3

2020/21 Audit Reports.

Appendices A & B are indicated below and are applied to all reports. To save duplication these have been produced once and listed below for information but can also be applied to Appendix 4.

Appendix A
Definition of Audit Opinion Levels of Assurance

Opinion	Definition
Full Assurance	<p>The system of internal control meets the organisation's objectives; all of the expected system controls tested are in place and are operating effectively.</p> <p>No specific follow up review will be undertaken; follow up will be undertaken as part of the next planned review of the system.</p>
Significant Assurance	<p>There is a generally sound system of internal control in place designed to meet the organisation's objectives. However isolated weaknesses in the design of controls or inconsistent application of controls in a small number of areas put the achievement of a limited number of system objectives at risk.</p> <p>Follow up of medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>
Moderate Assurance	<p>The system of control is generally sound however some of the expected controls are not in place and / or are not operating effectively therefore increasing the risk that the system will not meet it's objectives. Assurance can only be given over the effectiveness of controls within some areas of the system.</p> <p>Follow up of high and medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>
Limited Assurance	<p>Weaknesses in the design and / or inconsistent application of controls put the achievement of the organisation's objectives at risk in many of the areas reviewed. Assurance is limited to the few areas of the system where controls are in place and are operating effectively.</p> <p>Follow up of high and medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>
No Assurance	<p>No assurance can be given on the system of internal control as significant weaknesses in the design and / or operation of key controls could result or have resulted in failure to achieve the organisation's objectives in the area reviewed.</p> <p>Follow up of high and medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

Appendix B

Definition of Priority of Recommendations

Priority	Definition
High	<p>Control weakness that has or is likely to have a significant impact upon the achievement of key system, function or process objectives.</p> <p>Immediate implementation of the agreed recommendation is essential in order to provide satisfactory control of the serious risk(s) the system is exposed to.</p>
Medium	<p>Control weakness that has or is likely to have a medium impact upon the achievement of key system, function or process objectives.</p> <p>Implementation of the agreed recommendation within 3 to 6 months is important in order to provide satisfactory control of the risk(s) the system is exposed to.</p>
Low	<p>Control weakness that has a low impact upon the achievement of key system, function or process objectives.</p> <p>Implementation of the agreed recommendation is desirable as it will improve overall control within the system.</p>

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

Worcestershire Internal Audit Shared Service



**St David's House - Collection of income in relation to additional services during the Coronavirus
Pandemic
2020/21**

Final - Initial Assessment for Quarter 4 Audit - 28th September 2020

Distribution:

To: Head of Community and Housing Services
Business Manager

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

Contents

Section A - Justification of Audit.....	12
Section B - Conclusion - Current Position statement.....	12

Section A - Justification of Audit

The 2019/20 audit of St David’s financial controls provided an assurance level of **no assurance (See Appendix A)** due to the lack of effective controls. As a result of this review the Council implemented controls to reduce the risks within the identified areas. The purpose of this initial assessment was to identify if there had been any removal/changes to the financial controls as a result of the Coronavirus Pandemic in addition to identifying other potential risks to the service before carrying out a full audit with testing in quarter 4 (January – March 2021).

Section B - Conclusion - Current Position statement

The financial controls that were put in place prior to Covid-19 have remained in place and have mitigated any risk due to the fact that there has not be any cash handling and all tenants are now being invoiced for additional services such as lunch and laundry.

During the initial assessment an emerging risk has been identified due to the Community Services Manager having left the authority but contracted to remain for a minimal number of hours per week until the end of December 2020 in addition to the Registered Manager retiring in November 2020. However, plans have been put in place to replace the Registered Manager with a Care Manager under an external contract.

The Council is therefore going to prepare a business case, including a financial assessment to consider a new business model for St David’s House.

The Council should ensure this risk is entered onto the service risk register.

This initial assessment was undertaken during the month of September 2020.

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

Worcestershire Internal Audit Shared Service



Final Internal Audit Report

**Critical Review – Contract Management of Rubicon Leisure
During the Covid-19 Pandemic 2020-21**

Tuesday 20th October 2020

Distribution:

To: Business Development Manager
Sports Development Officer
Head of Legal, Equalities and Democratic Services
Health and Safety Officer
Properties Officer

CC: Chief Executive

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

Contents

1. Introduction	14
2. Critical Review Scope	15
3. Critical Review Overview and Executive Summary	15
4. Detailed Challenges	16
5. Overall Conclusion.....	24
6. Independence and Ethics:	25

1. Introduction

1.1 The Critical Review of Leisure Contract Management for Rubicon Leisure during the Covid-19 Pandemic was carried out in accordance with the Worcestershire Internal Audit Shared Service Audit Plan for Redditch Borough Council for 2020/21 as approved by the Audit, Governance and Standards Committee on 27th July 2020. The review was a critical review to analyse, evaluate and challenge the Leisure Contract Management as operated by Redditch Borough Council.

1.2 Strategic Purpose – to provide things to see and do

1.3 The following corporate risk register entries are relevant to this review:-

- COR 9 - Non Compliant with Health and Safety Legislation
- COR 11 - Managing the impact of National Changes – financial / social economic or environmental which may have a detrimental impact on service delivery or quality (e.g Brexit / Universal Credit)

The following service risk register entries are relevant to this review:-

- L&C 2 - Fail to ensure the health & safety of the Public / Staff and visitors using services (meeting regulatory requirements)
- L&C 5 - Fail to ensure that the Current buildings and facilities remain fit for purpose now and for the future.
- L&C 8 - Fail to support and influence the public health and community based agendas

1.4 This review was undertaken during the months of July and August 2020.

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

2. Critical Review Scope

2.1. This review has been undertaken to evaluate, analyse and challenge: -

- How Redditch Borough Council worked with Rubicon Leisure to provide advice, support and understanding of circumstances during the covid-19 crisis to Rubicon Leisure and stakeholders.
- Health and Safety measures are in place to support the reopening of leisure facilities and are following Government legislation and guidance. Also that the business continuity plan was robust

2.2. The scope covered:

- Support and guidance during the pandemic
- Health and Safety measures
- Business continuity plan and lessons learnt in case of a second wave.
- Reopening of leisure services in a safe capacity

2.3. This review did not cover KPI's and Performance Measures

3. Critical Review Overview and Executive Summary

3.1. As this is a critical review there is no level of assurance given.

3.2. During the review the auditor had meetings with multiple officers involved in the Leisure Contract Management for Rubicon Leisure to gain an understanding the level of support provided to Rubicon Leisure and stakeholders during the Covid-19 pandemic. Also to gain an insight into what concessions have been made to the existing terms of the contract with Rubicon Leisure due to the lockdown. **(See Section 4 below)**

3.3. It should be noted that as part of the review it could be clearly seen that the authority did their utmost to support Rubicon Leisure during the difficult time of Covid-19 and went beyond the expectation of the terms and conditions of the agreed contractual obligations.

3.4. The review found the following areas were working well:

- There was a good level of support and communication given to Rubicon Leisure to ensure that they were in a position to reopen safely when the Governments guidance changed.

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

- A partnership was formulated between Redditch Borough Council and Rubicon Leisure to ensure that community engagement was continued throughout the pandemic and whilst leisure centres and facilities were closed, they were able to do online workshops and videos to keep the public engaged throughout.
- Redditch Borough Council supported Rubicon Leisure by freezing and adjusting all performance measures to fit with the changing climate of Covid-19 and the relaxing of measures.
- The Council have done well working with furloughed staff and ensuring that full time staff and those on zero hour contracts are being paid correctly.

3.5 There were some areas of the system that audit have challenged Management on:

Challenge	Section 4 Challenge number
Support and communication	1
Lessons Learnt	2
Health and Safety	3

4. Detailed Challenges

The challenges identified during the review have been set out in the table below along with the related risks and management action plan.

Ref.	Current Position	Challenge	Risk	Management response
1	<p>Support and communication</p> <p>Meeting Minutes and Agendas: - During the pandemic weekly meetings have continued with Rubicon Leisure remotely through TEAMS and Skype for business to help support and guide the company to prepare for re-opening the sites.</p> <p>Rubicon Leisure were very cooperative throughout the crisis and the meeting was a good platform to discuss repairs and</p>	<p>1) During the pandemic, the authority has giving support to Rubicon Leisure using resources of the Council is the authority assured that this was a two way process and that it was not Rubicon Leisure taking support without offering anything in return as Rubicon are an entity in themselves.</p>	<p>1) Companies are using this as an opportunity to get jobs completed that they couldn't before and using the situation to their advantage especially where there is no agreement in place.</p> <p>2) Damage to the</p>	<p>Responsible Manager: - Property Services Manager and Health and Safety Officer</p> <p>Implementation date: - On-going</p> <p><u>Property Services response actions</u></p> <p>The relationship with Rubicon Leisure continues to be a close working partnership. Weekly maintenance and review of Building issues arising continue on a weekly basis and include the Client Officer.</p>

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

<p>maintenance required, as well as providing some health and safety advice in preparation for the reopening, it was also an opportunity to allow the council to discuss support and guidance required from the authority during the difficult time.</p> <p>During the first 14 weeks of COVID-19 daily management meetings took place with the managers of Rubicon Leisure where items such as furlough of staff were discussed to ensure there was a foundation for continued communication between the two parties. In addition the interim MD from Rubicon Leisure attended daily corporate management meetings to make the council aware of issues. As part of these virtual meetings exceptions of operational and performance issues were reported.</p> <p>Agendas were prepared for the meetings and minutes taken which formulated into a plan for repair and maintenance of the buildings.</p> <p>There were guidance changes from the Government which lead to requests coming through from Rubicon Leisure to the council</p>	<p>2) Is Redditch Borough Council able to give assurance that aiding Rubicon Leisure did not prevent anything else that needed urgent attention to be held up for the Council especially in light of the Services that Rubicon required the assistance from, Finance, Property Repairs and Maintenance and Health and Safety.</p>	<p>relationship between the Council and the Contractor if the Council is not seen to be supportive and understanding leading to future potential difficulties when trying to manage the contract especially in relation to poor or under performance. The Council being over supportive at the risk of its own services and reputation.</p>	<p>Property Services accomplished a number maintenance projects during the closure of Rubicon sites that would have been challenging to accomplish with the buildings in operation – this meant the work could progress without a detrimental effect to the income/business where Rubicon may have requested alternative methods/dates/times outside Covid restrictions.</p> <p>These also supported key Rubicon services that were allowed to re-open, including the outdoor venues such as Pitcheroak Golf Course and the Arrow Valley Countryside Centre outdoor catering provision. These sites although maintaining the required strict measures and practices are doing really well and will place them and all Rubicon services on a better footing when the Pandemic is over.</p> <p>Please note; with our corporate sites also closed during this period, the opportunity was taken to carry out needed works and Surveys on Corporate buildings where permissible. (lock down prevented access to all but essential staff to most sites)</p> <p>We will continue to monitor all our building’s repair and maintenance needs and deliver in line with budget/compliance requirements.</p> <p><u>Health and Safety officer response</u></p> <p>The Health and Safety Officer treated Rubicon Leisure as another Council department for the purposes of providing Health and Safety guidance resulting from the pandemic, supporting them upon request, developing risk assessments and Safe Systems of Work and advising how they can implement the agreed controls by visiting their sites.</p>
---	---	---	---

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

<p>on getting the sites ready for re-opening. This was managed by the property team, which included installing plastic screens at the Abbey stadium and putting in the social distancing logos and hand sanitizer points around the site, as well as carrying out other maintenance. The pandemic allowed Repairs and Maintenance to complete a lot of the backlog of work that they had prior to the lockdown. Although Rubicon Leisure did their own deep cleans, Property and Repairs and Maintenance were involved with looking at the filters and air flow at the gym to ensure they provided a safe environment for the re-opening.</p> <p>At the time of the review there was no list of the projects that had been carried out. However, it is something that was in the process of being considered.</p> <p>In addition to this there is no formal agreement between Rubicon Leisure and the Council's Health and Safety Officer. However, Health and Safety advice has been provided by the Council thorough out the pandemic as the authority owns the properties and has a duty of</p>			<p>This did not have a detrimental impact on the core Council response, as the Health and Safety Officer provided support across all other Council departments as required, ensuring managers and frontline teams were able to operate under the restrictions we had to put in place</p>
--	--	--	--

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

	<p>care and carried this out of good faith.</p> <p>Customer Queries During the pandemic public queries have tended to go directly to Rubicon Leisure for handling, with few being handled by the Council. Web notices were put on the main Redditch Borough Council website pointing them in the direction of Rubicon Leisure for updates.</p>			
2	<p>Lessons Learnt: -</p> <p>Currently there have been no lessons learnt on the handling of Covid-19 that has had a formal setting, but the contract facilitator admitted that ideally a whole day with all parties involved would ideally need to take place, rather than a 2 hour meeting, as a lot would need to be discussed to help support Rubicon Leisure prepare for a possible 2nd wave.</p> <p>There is a desire for this to start happening and may start with a monthly formal meeting to discuss the lessons learnt and then can have elements within the weekly catch up with Rubicon Leisure to discuss any points to help improve the</p>	<p>1) As part of the review it was found that no lessons learnt have been formally identified from the 1st wave of Covid-19, therefore does the authority feel assured enough that appropriate steps have been executed and that they are better prepared for a possible 2nd wave come the winter?</p> <p>2) As no lessons learnt were gathered at the time of the review, how does the Council intend to collate the lessons learnt and any</p>	<p>1) If no review or lessons learnt are formulated after major incident like the one undertaken since March 2020, then there is a high risk then if a 2nd wave or repeat in the future was to occur, the authority will not have a strategy in place to deal with the issues.</p> <p>2) There is a risk of reputational damage to the authority on the handling of the crisis if there are no proactive actions taking place to ready for a 2nd wave.</p>	<p>Responsible Officer Business Development Manager</p> <p>Implementation Date November 2020</p> <p>On 14th September 2020 a group of key personnel from Rubicon and The Council attended a skype meeting to review the Covid-19 lessons learnt – this gave a review of the last 6 months of operations during Covid-19. Whilst it was agreed there was a strong communication between the Council and Rubicon the meeting also highlighted the SWOT analysis for this period. (Strengths/Weaknesses/Opportunities/Threats)</p> <p>A review of these will be taken at a further meeting which will be booked in November. We will continue to meet with Rubicon on a weekly basis to ensure the Government Guidance and appropriate measures/restrictions are in place and</p>

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

	<p>relationship and level support given to improve services given as part of the contractual obligations.</p> <p>Business continuity plan: - It was acknowledged by Redditch Borough Council that Rubicon Leisure was well prepared for when the pandemic first hit, as they had a robust contract and business continuity plan in place. Leisure services have also recently updated their business continuity plan for Redditch Borough Council as well as their business impact analysis.</p>	<p>outcomes implemented to ensure that they are better prepared should this happen again?</p>		<p>with increasing covid-19 numbers and possible further lockdown, include the Redditch Health & Safety Officer</p>
<p>3</p>	<p>Health and Safety and Furloughed staff</p> <p>Re-opening of sites: - Since the pandemic began and lockdown was enforced a lot of business including Rubicon Leisure had to close, leading to the furlough of staff. Currently although the goal posts by the government has been changed on occasions, certain sites such as Abbey Stadium, Arrow Valley and Pitcheroak golf club have been able to re-open.</p> <p>There is a weekly site inspection done by Redditch Borough Council to support and advise</p>	<p>1) Does the authority have confidence that enough guidance and support has been given to Rubicon Leisure over the financial implications of continuing to furlough staff from August 2020, now that the contribution to wages from the Government is reducing</p> <p>2) Is there confidence that enough is being done</p>	<p>1.) Financial loss if sites are unable to open as there is loss of revenue. 2.) There is risk to the reputation of the council if ill-advised health and safety advice is given which leads to failure in delivery safe health and safety practices on sites. 3.) If sites are not opened safely, with the correct level of safety measures in place, then there is potential risk of catching the virus or death</p>	<p>Responsible Manager: - Property Services Manager and Health and Safety Officer</p> <p>Implementation date: - On-going</p> <p><u>Property Services response</u></p> <p>As the Rubicon buildings have reopened and to take into account of the changing Government Guidelines, Property Services have continued to support Rubicon Leisure in meeting the challenges.</p>

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

<p>Rubicon Leisure on keeping the general public and staff safe. Redditch Borough Council has a duty of care and will continue to provide this throughout the crisis.</p> <p>Currently both the Forgemill Museum and Bordesley Abbey staff remain furloughed and the sites remain shut. The main reason for this is due to the income generation being forecasted to remain low and that the numbers attracted to these sites are difficult to manage. A report has gone to members to advise why these have stayed shut for now.</p> <p>Community centres also at the time of the review remain shut as there is no demand currently and under government guidance there cannot be more than 6 people in at a time.</p> <p>Other sites that remain closed at the time of the audit include both the children's Nursery and the Palace theatre. The palace theatre is the highest income earner for Rubicon Leisure, but although certain health and safety measures are being discussed and put in place, the Government guidance at this stage does not allow the public</p>	<p>to possibly explore alternative options to staff roles to potentially get them back into work, such as a redeployment scheme?</p> <p>3.) Is the authority confident that the facilities and locations are safe enough to allow (Employees of Rubicon Leisure) to return from furlough and work on site in a COVID-19 secure way, and does the authority accept responsibility if it is not?</p> <p>4.) As the health and safety officer is not contractually obligated to fore fill duties or give advice to Rubicon Leisure, is the council confident that the contract is set up correctly to ensure that Rubicon Leisure has the correct resource available to advise on issues around health and safety?</p>	<p>in service.</p>	<p>At this time, Property Services have postponed any further work on Rubicon Sites other than those essential for the maintenance and safety of the buildings</p> <p>As buildings are allowed to reopen there are safety inspections that must be reinstated to normal operating level, Fire alarm, water monitoring etc</p> <p><u>Health and Safety Officer response</u></p> <p>Health and Safety have worked closely with Rubicon Leisure management across all their facilities (except for those that remain closed such as the Palace Theatre and Forge Mill) to ensure they were COVID-19 Secure compliant, following the guidance from Central Government relevant to their business sector.</p> <p>In close partnership we were able to develop measures that reflected the requirements to enable effective social distancing etc. such as establishing socially distanced queues. one-way systems, restricting numbers of attendees, online / telephone bookings only, provision of hand sanitiser stations and enhanced cleaning routines.</p> <p>It is worth noting, however, that Rubicon Leisure had taken the decision shortly after they started operating to engage the services of Right Directions as a Health and Safety Consultancy, but it is not clear where the demarcation is as they seemed to not be able to provide a hands-on service (on site locally) during the pandemic when restrictions began to be lifted. Therefore the Health and Safety Officer was asked to provide support, which the Health and Safety Officer is more than happy to continue doing. The Health and Safety Officer feels the working relationship continues to be positive.</p>
--	---	--------------------	--

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

<p>to sit and watch shows.</p> <p>The children's nursery is being discussed currently and what measures can be put in place to allow it to re-open safely including possibly using the community centre.</p> <p>Health and Safety Contractual Obligations</p> <p>There is no service level agreement currently in place for Rubicon Leisure to use Redditch Borough Council Health and safety as a service; they only have within the contract the coverage of maintenance provision. It was assumed that the current contract includes the health and safety support function from the Council.</p> <p>Although it was done out of good faith, as time went on, the health and safety department was treated like another service which is under contract and being run by the council, but it would have felt wrong to have refused support during the current time.</p> <p>Out of the good nature of the Health and Safety Officer, discussions were held with management and support was</p>			<p>As part of the lesson learnt in section 2 above – it has been noted that the support service SLA for HR should be reviewed and include additional support services from the Corporate Health and Safety Officer</p>
---	--	--	--

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

<p>given to allow the Health and Safety Officer to provide guidance to Rubicon Leisure. It was acknowledged that more guidance may be required in the future to support Rubicon Leisure.</p> <p><u>Support provided</u></p> <p>The health and safety officer offered his support and guidance to Rubicon Leisure throughout the crisis to help Rubicon Leisure prepare safety measures for the re-opening of the Arrow Valley, Pitcheroak golf club and Abbey stadium sites.</p> <p>Support also included providing training on how to carry out health and safety site risk assessments, advice on how to give out online training and advice on how to put controls in place for reasonable health and safety rules on site to allow them to re-open.</p> <p>In addition to this there was ad-hoc Inspections carried out to provide some recommendation to Rubicon, which then would proceed in conversations with John Homer for a maintenance perspective. Some conversations have included concerns with overdosing on</p>			
---	--	--	--

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

	<p>chlorine, health and safety concerns and looking at office spaces, to start reoccupying Redditch Town Hall.</p> <p>Other support was also advising that each building including the Town hall is Covid-19 secure and a 20 page checklist has been put in place which can be found on the main website and Orb.</p>			
--	---	--	--	--

5. Overall Conclusion

The Critical review looked at how Redditch Borough Council worked with Rubicon Leisure and the advice, support and understanding of the circumstances during the Covid-19 crisis that was provided to Rubicon Leisure. The review also looked at what Health and Safety measures were put in place to support the reopening of the leisure facilities and if they follow the Government legislation and guidance.

Although it is noted that during this difficult time there was a lot of good community engagement and communication throughout the crisis, the review has provided some challenges around particular elements of the support and communication, Health and Safety and lessons learnt during the pandemic. These challenges are made to help the Council review the service, provide transparency and acknowledge risks that it may be exposed to, to help prepare for the instance of a future pandemic or 2nd wave of Covid-19.

There are some areas that were positive within the handling of the pandemic by all services involved with the contract; however, there are lessons to be learnt that can be taken forward to enhance any support provided in the future.

Overall the review found that all services involved with the Rubicon Leisure Contract have worked extremely hard during the pandemic and have risen to the challenge that has been forced upon them. It was acknowledged that Rubicon Leisure were well prepared going into the lockdown, whilst although the authority were prepared, it was found that there were some details that needed to be adjusted in the business continuity plan in place for Redditch Borough Council at the time the review took place. Therefore, the decision needs to be made on whether the controls are now in place to help aid a faster response in the instance of a future pandemic or 2nd wave to ensure community engagement and business does not suffer as a result.

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

6. Independence and Ethics:

- WIASS confirms that in relation to this review there were no significant facts or matters that impacted on our independence as Internal Auditors that we are required to report.
- WIASS conforms to the Institute of Internal Auditors Public Sector Internal Audit Standards as amended and confirms that we are independent and are able to express an objective opinion in relation to this review.
- WIASS confirm that policies and procedures have been implemented in order to meet the IIA Ethical Standards.
- Prior to and at the time of the review no non-audit or audit related services have been undertaken for the Council within this area.

Head of Internal Audit Shared Services

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

APPENDIX 4

FOLLOW-UP REPORTS:

There were no other finalised 'Follow-Up' reports to report since the last Committee sitting.

REDDITCH BOROUGH COUNCIL

Date: 26th November 2020

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

APPENDIX 5

Quality Assurance Improvement Plan.

Action Number	Area for Action and Standards Reference	Outcome Required	Action	Lead person	Target Date for completion	Date of Completion	Latest Position
1	1000	Updated Charter and Partner approval.	To review and update as appropriate, and present to COG and Partner Committees for approval.	Head of Internal Audit & Team Leader	Sep-21 (Annual Reports)		
2	1210.A1 - Training Requirements	Professional qualifications to be obtained.	Auditors to enhance their skills and qualifications through professional study e.g. IIA	Auditors	2023/24		
3	2420 - Timely Completion of Review Stages	Improvement in issuing the 'Draft Report' to the agreed date as set out in the Brief. To make improvements in the monitoring of the management response after the issue of a Draft Report.	Monitor the issue of Draft Reports and the receipt of management response during the financial year taking appropriate and timely action where the target dates are stressed.	Auditors	Mar-21		
4	2500.A1 - Follow Up	More efficient and timely follow up in regards to reported management action plans.	To review and enhance the follow up process, and monitor progress to reduce potential slippage.	Audit Team Leader	Mar-21		
5	2010.A1 - Annual Risk Assessments	More effective implementation of Annual Risk Assessments into the annual planning and use within individual audits.	To review the current process of using the annual risk assessments and how inclusion into annual planning and audit planning can be improved.	Head of Internal Audit / Audit Team Leader	Nov-20		

This page is intentionally left blank

AUDIT, GOVERNANCE AND STANDARDS COMMITTEE

Work Programme 2020-21

26th November 2020

- Standards Regime - Monitoring Officer's Report
- Report on Progress on Best Practice Recommendations for Audit, Standards and Governance Committees
- External Audit – Progress Report and Sector Update
- Internal Audit – Progress Report
- Independent Member Recruitment Update
- Corporate Governance Monitoring and Risk
- Risk Champion Update
- Committee Work Programme

28th January 2021

- Standards Regime - Monitoring Officer's Report
- Statement of Accounts 2019/2020
- External Audit - Audit Findings Report
- External Audit - Auditors Report
- Internal Audit – Progress Report
- Compliance Team Update
- Corporate Governance and Risk Update
- Financial Savings Monitoring Report
- Committee's Work Programme

Virtual Meetings 2020/21

- Treasury, Capital, and Investments reports
- Treasury Management Strategy and Capital Strategy Report
- Treasury Report Update (6 monthly)
- External Audit Plan 2020/21
- External Audit – Grant Claims Certification Work Report 2019/20
- Corporate Governance and Risk Update
- Review of the Role of Independent Member
- Corporate Risk Register
- Committee Work Programme

This page is intentionally left blank