



Audit, Governance & Standards Committee

Thu 27 Oct
2022
7.00 pm

Council Chamber
Redditch Town Hall

REDDITCH BOROUGH COUNCIL

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**If you have any queries on this Agenda please contact
Mat Sliwinski**

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Tel: (01527) 64252 (Ext. 3095)
email: mateusz.sliwinski@bromsgroveandredditch.gov.uk**

GUIDANCE ON FACE-TO-FACE MEETINGS

At the current time, seating at the meeting will be placed in such a way as to achieve as much space as possible for social distancing to help protect meeting participants.

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

GUIDANCE FOR ELECTED MEMBERS ATTENDING MEETINGS IN PERSON

Members and Officers who still have access to lateral flow tests (LFTs) are encouraged to take a test on the day of the meeting. Meeting attendees who do not have access to LFTs are encouraged not to attend a Committee if they have any of the following common symptoms of Covid-19 on the day of the meeting; a high temperature, a new and continuous cough or a loss of smell and / or taste.

The meeting venue will be fully ventilated, and Members and officers may need to consider wearing appropriate clothing in order to remain comfortable during proceedings.

PUBLIC SPEAKING

The usual process for public speaking at Committee meetings will continue to be followed subject to some adjustments which allow written statements to be read out on behalf of residents and the virtual participation of residents at meetings of Audit, Governance and Standards Committee. Members of the public are encouraged to log in virtually, either to speak or observe meetings wherever possible.

Members of the public will be able to access the meeting if they wish to do so. Seating will be placed in such a way as to achieve as much space as possible for social distancing to help protect meeting participants. It should be noted that members of the public who choose to attend in person do so at their own risk.

Members of the public who still have access to lateral flow tests (LFTs) are encouraged to take a test on the day of the meeting. Meeting attendees who do not have access to LFTs are encouraged not to attend a Committee if they have any of the following common symptoms of Covid-19 on the day of the meeting; a high temperature, a new and continuous cough or a loss of smell and / or taste.

Notes:

Although this is a public meeting, there are circumstances when Council 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.

Audit, Governance & Standards

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7.00 pm

Council Chamber Town Hall

Agenda

Membership:

Clrs:	Juma Begum (Chair)	Michael Chalk
	Andrew Fry (Vice- Chair)	Luke Court
	Salman Akbar	Sharon Harvey
	Imran Altaf	Timothy Pearman
	Tom Baker-Price	

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 - 10)

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 11 - 14)

6. Annual Review Letter of Local Government and Social Care Ombudsman (Pages 15 - 24)

7. Feckenham Parish Council Representative's report - Standards Regime

Oral report

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- 8. Grant Thornton External Audit Sector Update** (Pages 25 - 38)
- 9. Internal Audit Progress Report** (Pages 39 - 70)
- 10. Housing Revenue Account S151 Officer Update** (Pages 71 - 80)
- 11. Quarterly Risk Update (Q1 & Q2 2022)** (Pages 81 - 88)
- 12. Risk Champion Update**
- 13. Committee Work Programme** (Pages 89 - 90)

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MINUTES

Present:

Councillor Juma Begum (Chair), Councillor Andrew Fry (Vice-Chair) and Councillors Salman Akbar, Imran Altaf, Tom Baker-Price, Michael Chalk and Luke Court

Also Present:

Jackson Murray, Engagement Lead for Grant Thornton (on Microsoft Teams)

Hugo Hammersley (Feckenham Parish Council representative)

Officers:

Peter Carpenter, Michelle Howell (on Microsoft Teams) and Andy Bromage (on Microsoft Teams)

Committee Services Officer:

Gavin Day and Amanda Scarce (on Microsoft Teams)

1. APOLOGIES AND NAMED SUBSTITUTES

Apologies were received from Councillor Ashley as Portfolio Holder for Finance and Enabling.

Apologies were received from Councillor Pearman.

2. DECLARATIONS OF INTEREST

There were no declarations of interest.

3. MINUTES

.....
Chair

Audit, Governance & Standards Committee

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RESOLVED that

the minutes of the meeting of the Audit, Governance and Standards Committee held on 14th April 2022 be approved as a true and correct record and signed by the Chair.

4. PUBLIC SPEAKING

There were no registered public speakers on this occasion.

5. MONITORING OFFICER'S REPORT - STANDARDS REGIME

The Principal Solicitor presented the Monitoring Officer's report for the Committee's consideration and confirmed that there had been no Member complaints received since the last meeting of the Committee.

Members enquired how the number of complaints compared to the previous year, the Principal Solicitor confirmed that there had also been no Member complaints recorded.

RESOLVED that

The Monitoring Officer's report be noted.

6. GENERAL DISPENSATION REPORT

Members received the dispensations report which provided an opportunity to consider and agree a number of general dispensations for all Councillors as well as specific dispensations for individual Councillors where requested. Members were informed that dispensations would be valid until the meeting of the Audit, Governance and Standards Committee held after the next elections.

The Principal Solicitor responded to a number of general questions in respect of dispensations and provided Members with clarity in respect of the relevant legislation.

RESOLVED that

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- 1) any new Individual Member Dispensations (IMDs) requested by Members up to the point of the meeting, and as advised by the Monitoring Officer at the meeting, be granted under section 33 (2) of the Localism Act 2011, to allow those Member(s) to participate in and vote at Council and Committee meetings in the individual circumstances detailed;
- 2) the previously granted general dispensation in relation to allowing Members to address Council and Committees in circumstances where a member of the public may elect to speak be re-granted under section 33 (2) of the Localism Act 2011, to allow Members to participate in and vote at Council and Committee meetings when considering these matters;
- 3) subject to the caveat set out in paragraph 4.9 of this report in relation to setting the Council's Budget, the Audit, Governance and Standards Committee grants dispensations under Section 33 (2) of the Localism Act 2011 to allow all Members to participate in and vote at Council and Committee meetings when considering the setting of the Budget;
 - a) Council Tax;
 - b) Members' Allowances; and
 - c) Council Rents;
 - d) Non-Domestic Rates – Discretionary Rate Relief Policy and Guidance affecting properties within the Borough;
- 4) it be noted that all dispensations granted by the Committee take effect on receipt of a written request from Members for such a dispensation and where Members may have a Disclosable Pecuniary Interest in the matter under consideration, which would otherwise preclude such participation and voting;
- 5) it be noted that any new or re-granted dispensations will remain valid until the first meeting of the Audit,

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Governance and Standards Committee following the next Borough Council Elections in 2022.

7. ANNUAL UPDATE REPORT ON RIPA

The Principal Solicitor presented the annual update on the Council's use of powers under the Regulation of Investigatory Powers Act 2000 (RIPA). This gave Local Authorities the powers to conduct covert surveillance under certain circumstances. Under the revised Code of Practice for Covert Surveillance and Property Interference, 2018, at paragraph 4.47, Councils were advised that Members should review the RIPA policy, and the use of it, on an annual basis. The Committee were informed that since the changes to regulations on the use of RIPA in 2012, Redditch Borough Council had not exercised their powers at all.

The Principal Solicitor informed the Committee that since the last annual report there had been a desktop inspection in January 2022, the findings of the inspection were that the Council was compliant in regard to its policies and did not require a physical inspection. The Inspecting Officer also agreed that in regard to the RIPA policy a twice-yearly meeting would be sufficient.

Members sought clarification on the circumstances in which surveillance would be used, the Principal Solicitor informed the Committee that there were many requirements and thresholds to qualify under RIPA due to the risk of collateral intrusion, it was also highlighted to Members that the Council did not wish to exercise their powers.

Members enquired that if an inspection took place in January why a report did not come to Committee sooner, the Principal Solicitor clarified that RIPA reports were only due to go to Committee annually, however, Officers would be happy to bring any reports to Committee during the course of the year if that was what Members decided. The Principal Solicitor also highlighted that any notifications would have had to go to the bi-annual management meeting first so Members should expect a delay in receiving any RIPA reports.

RESOLVED that

- 1) The Council's RIPA Policy be endorsed; and**

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2) the Update on RIPA activity be noted.

**8. FECKENHAM PARISH COUNCIL REPRESENTATIVE'S REPORT
- STANDARDS REGIME**

The representative for Feckenham Parish Council (FPC) presented his report to the Committee. During his report the Principal Solicitor advised the FPC representative on the suitability of their comments and advised them on what to bring to the Audit Standards and Governance Committee in the future. The Interim Section 151 Officer advised that he would be happy to meet with the FPC representative outside of the meeting if he wished to discuss any issues further.

**9. GRANT THORNTON - HOUSING BENEFIT 2020/2021
CERTIFICATION LETTER**

The Committee received a report from Jackson Murray, Engagement Lead for Grant Thornton with supporting comments by the Interim Section 151 Officer about the certification of the Council's Housing Benefit subsidy claim to the Department of Work and Pensions (DWP). Likewise, the Committee received the associated letter from Grant Thornton to the Executive Director for Resources, which concluded that the workbook completion undertaken by Officers at Redditch Borough Council was to a good quality and which endorsed the testing conclusions reached. It was also highlighted that there were a number of issues identified, and that additional testing needed to occur.

The Committee was informed that although the values were very small any difference in monetary value classifies as a 'fail' and needed to be reviewed, Officers identified an overall error of £43 and an error rate of 3% during test cases which was noted as the lowest in 5 years.

Officers also highlighted that over the proceeding 5 years residents would be migrated over the Universal Credit system which would be managed by the DWP; therefore, the Council would expect errors to decrease as the Government takes on the rest of housing benefit claimants.

RESOLVED that:

the Grant Thornton Certification letter 2020/2021 be noted.

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10. INTERNAL AUDIT ANNUAL REPORT AND AUDIT OPINION 2021 - 22

The Committee received a report from the Head of Worcestershire Internal Audit Shared Service regarding the Internal Audit Annual Report including an Audit Opinion for 2021-2022.

The Interim Section 151 Officer updated the Committee on the new financial system implemented in February 2021, including highlighting a number of implementation issues, the main issue regarding receipts which caused problems matching income to the appropriate invoice. The Committee was further informed that a solution was being tested and would be implemented if shown to be effective shortly.

The Interim Section 151 Officer informed the Committee that currently there was a backlog of work due to the aforementioned issue which prevented the closure of the 2021/2022 ledger, if the solution was effective then it was estimated that it would take 3 months to properly close 2021. The Interim Section 151 Officer highlighted that the 2022 Ledger could not be started until 2021 was finalised.

Members questioned why there was a drop in productivity from the previous year. the Head of Worcestershire Internal Audit Shared Service responded that it was due to known reasons relating to ICT and Covid-19 and the associated sickness. The Committee was reassured that the Council knew what it had to do and would address the issue.

The Committee discussed high risk areas of little or no assurance and asked Officers to clarify how they had become high risk areas. The Interim Section 151 Officer replied that the main reason was due to a very high turnover of staff and losing a lot of expertise. Due to this a good deal of time had been spent fixing problems rather than monitoring, however, Members were assured that monitors were being brought in, and training would be rolled out in September to ensure the smooth back office and service level running of the system.

RESOLVED that

the report be noted.

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11. INTERNAL AUDIT - AUDIT PLAN 2022-2023

The Committee received the Internal Audit Plan for 2022/2023 from the Head of Worcestershire Internal Audit Shared Service. The Internal Audit Plan was a risk-based plan which considered the adequacy of the Council's risk management, performance management and other assurance processes as well as organisational objectives and priorities. This was based upon the risk priorities per the corporate and service risk registers.

Members questioned the variance between the total days in the 2021/2022 and 2020/2021 internal Audit Plans. The head of Worcestershire Internal Audit Shared Services explained that the initial allocation for 2021/2022 was 400 days but reduced to 288 due to revisions, however, the 2022/2023 Audit Plan was Based off the original allocation as the supporting budgets remain unchanged.

Members drew the Committee's attention to the corporate risks on page 96 of the main agenda pack and requested further information. The Interim Section 151 Officer detailed to the Committee that the largest current corporate risk is cyber, with 40% of recorded attacks being against councils with some authorities geographically very close being targeted.

RESOLVED that

The 2022/2023 Audit Plan be approved.

12. CORPORATE GOVERNANCE MONITORING AND RISK

The Interim Section 151 Officer presented an update to the Committee regarding Corporate Governance and Risk. Members were informed that after a meeting of the Officer Risk Board, a definition for how risks progress from being "departmental" to "corporate" was presented to the Corporate Management Team. Members were then asked to approve this definition as shown on page 94 paragraph 3.5 of the main agenda pack.

The Interim Section 151 Officer drew the Committees attention to the present corporate risks and asked the Committee to consider those risks and any other risks Members wished to consider.

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Members questioned how the Council was defending against the increased level of cyber-attacks, The Interim Section 151 Officer informed Members that the Council worked closely with its suppliers and were continuing to react to developments and supplying training to all employees. Members were also informed that a number of employees were recently subjected to a spoof attack to ensure they were behaving appropriately and anybody failing the exercise attended further mandatory training.

RESOLVED that

- 1) The revised definition of corporate risk be approved
- 2) The present list of Corporate Risks be noted
- 3) The use of the Risk Management Framework devised by Zurich was deemed appropriate

13. ANNUAL APPOINTMENT OF THE RISK CHAMPION

Councillor Tom Baker-Price was nominated to the position of Risk Champion for the 2022/23 municipal year.

RESOLVED that

Councillor Tom Baker-Price be appointed as the Council's Risk Champion in the 2022/23 municipal year.

14. COMMITTEE WORK PROGRAMME

Members considered the Audit, Governance and Standards Committee's Work Programme for the 2021/22 municipal year. During consideration of this item the Interim Section 151 Officer proposed an extra meeting once work had been completed as detailed under Minute No. 10 and the financial year 2021 was finalised.

RESOLVED that

An additional date to discuss Audit Standards and Governance be scheduled once the financial year 2021 had been finalised.

**Audit,
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Standards
Committee**

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The Meeting commenced at 7.00 pm
and closed at 9.02 pm

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Audit, Governance & Standards Committee

2022

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MONITORING OFFICER'S REPORT

Relevant Portfolio Holder	Councillor Karen Ashley – Portfolio Holder for Finance and Enabling
Portfolio Holder Consulted	Yes
Relevant Head of Service	Yes
Report Author Claire Felton	Job Title: Head of Legal, Democratic and Property Services Contact email: c.felton@bromsgroveandredditch.gov.uk
Wards Affected	N/A
Ward Councillor(s) consulted	N/A
Relevant Strategic Purpose(s)	An Effective and Sustainable Council
Non-Key Decision	
If you have any questions about this report, please contact the report author in advance of the meeting.	

1. RECOMMENDATIONS

The Audit, Governance and Standards Committee is asked to RESOLVE that:-

1) subject to Members' comments, the report be noted

2. BACKGROUND

- 2.1 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 2022.
- 2.2 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.
- 2.3 Any further updates arising after publication of this report, including any relevant standards issues raised by Parish Councils, will be reported on orally by Officers at the meeting.

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3. FINANCIAL IMPLICATIONS

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

4. LEGAL IMPLICATIONS

- 4.1 Chapter 7 of Part 1 of the Localism Act 2011 ('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 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.

5. STRATEGIC PURPOSES - IMPLICATIONS

Relevant Strategic Purpose

- 5.1 It is important to ensure that the Council manages standards regime matters in an appropriate manner. The issues detailed in this report help to ensure that there is an effective and sustainable Council.

Climate Change Implications

- 5.2 There are no specific climate change implications

6. OTHER IMPLICATIONS

Equalities and Diversity Implications

- 6.1 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.

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Standards Committee
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Operational Implications**6.2 Member Complaints**

Since the last meeting of the Committee, there have been a number of Borough Member to Member complaints regarding social media which are being dealt with locally by the Monitoring Officer in conjunction with the Group Leaders.

The New Normal

- 6.3 Since 7th May 2021, elected Members have needed to attend formal Committee meetings in person. These rules do not apply to informal meetings, such as Scrutiny Task Groups or Member training and consequently a lot of informal and private meetings continue to take place remotely.
- 6.4 Carbon Literacy training was provided to Members in September 2022. In total, 10 Councillors attended this training.
- 6.5 The Member Support Steering Group is due to meet on 13th October 2022. During this meeting, Members will have an opportunity to reflect back on lessons learned from the Member induction process in May 2022 and to start to consider arrangements for induction in May 2023.
- 6.6 The Constitutional Review Working Party continues to meet regularly. Any recommendations arising from meetings of this group are reported to Council for Members' consideration.

Arrangements Following the Death of Her Majesty Queen Elizabeth II

- 6.7 Following the announcement of the death of Her Majesty Queen Elizabeth II, it was agreed that as a mark of respect, all meetings and training sessions that were due to take place during the period of national mourning be cancelled. Following consultation with group leaders and the Chairs of Committees, a decision was also taken not to publish agenda packs during the mourning period and therefore meetings due to take place in late September were also postponed. All postponed meetings have now been rescheduled.

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7. RISK MANAGEMENT

7.1 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.

8. APPENDICES and BACKGROUND PAPERS

No appendices.

Chapter 7 of the Localism Act 2011.

9. REPORT SIGN OFF

Department	Name and Job Title	Date
Portfolio Holder	Councillor Karen Ashley – Portfolio Holder for Finance and Enabling	19/10/2022
Lead Director / Head of Service	Claire Felton - Head of Legal, Equalities and Democratic Services and Monitoring Officer	17/10/2022
Financial Services	N/A	
Legal Services	Claire Felton - Head of Legal, Equalities and Democratic Services and Monitoring Officer	17/10/2022

REDDITCH BOROUGH COUNCIL**Audit, Governance &
Standards Committee
2022****27 October****Annual Review Letter of Local Government & Social Care Ombudsman**

Relevant Portfolio Holder	Councillor Karen Ashley
Portfolio Holder Consulted	Yes
Relevant Head of Service	Claire Felton – Head of Legal, Democratic and Property Services.
Report Author	Job Title: Clare Flanagan / Aksa Khan Contact email: aksa.khan@bromsgroveandredditch.gov.uk Contact Tel: 01527 64252 Extn: 2912
Wards Affected	All
Ward Councillor(s) consulted	n/a
Relevant Strategic Purpose(s)	
Key Decision / Non-Key Decision	n/a
If you have any questions about this report, please contact the report author in advance of the meeting.	

1. RECOMMENDATIONS

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

2. BACKGROUND

- 2.1 The purpose of this report is to inform the committee of the Local Government Ombudsman's Annual Review Letter, which sets out the statistics for complaints made against the Council for the period ending 31st March 2022.
- 2.2 This year's report also covers the previous year during the pandemic, 2020 / 2021.
- 2.3 The aim of the Annual Review Letter is to provide councils with information which will help them assess their performance in handling complaints and to learn from them.
- 2.4 For the period ending on 31 March 2021, the LGO:
- Received: 4** complaints against the Council relating to:
- | | |
|---|---|
| Corporate & Other services | 2 |
| Planning & Development: | 1 |
| Environmental / Public Protection/ Regulation | 1 |

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Decided: 6

Corporate & Other services 2

Planning & Development: 2

Environmental / Public Protection/ Regulation: 1

Housing 1

Of these 6 decided cases, there was no finding of fault in any of them: the Ombudsman found that 2 did not warrant an investigation, 1 complainant had not provided sufficient information and was advised of this; 1 was found to have been previously considered and decided; 1 was out of time and 1 had been appealed to Court, removing it from the Ombudsman's remit.

2.5 For the period ending 31 March 2022, the LGO:

Received: 12 complaints relating to the Council:

Housing 10

Benefits & Tax: 1

Environmental / Public Protection / Regulation 1

Decided: 11

Housing 9

Benefits & Tax 1

Environmental / Public Protection / Regulation 1

Of these decided cases, 7 complaints were referred back to the council as "premature" that is, the council had not had the opportunity to conduct its own investigation, which is required before the Ombudsman will consider a complaint. One complaint was not upheld; 1 was incomplete, and 1 resulted in advice being given on complaint handling.

A finding of service failure [termed 'fault'] which adversely affected the complainant [termed 'injustice'] was found in one case.

This was a matter where an officer who had been dealing with a complaint had left the organisation but had not passed on the case file, resulting in a delay in the complaint being

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addressed.

The Ombudsman's Recommendation to remedy this was to provide a written apology for the delay in responding to the complainant and to review the complaints process to ensure that all complaints are properly recorded and responded to in a timely manner. No financial penalty was imposed.

- 2.6 Ombudsman guidance provides that where findings of maladministration/ fault in regard to routine mistakes and service failures occurs and the authority has agreed to remedy the complaints by implementing the recommendations made following the investigation, the duty to report to members is satisfactorily discharged if the Monitoring Officer makes a periodic report to members summarising the findings on upheld complaints over a specific period. In a small authority this may be adequately addressed through an annual report.

The Ombudsman's Annual Review Letter is issued in mid-July, too late for inclusion in the July meeting of the Committee, where it was added to the work programme for inclusion in the October meetings of the Committee.

- 2.7 Only where an investigation has wider implications for council policy or exposes a more significant finding of maladministration, perhaps because of the scale of fault or injustice, or the number of people affected, the LGO would expect the Monitoring Officer to consider whether the implications of that investigation should be individually reported to members.
- 2.8 The Council continues to have a strong focus on providing good customer service and includes having processes in place to respond to complaints from customers. A review of our complaints processes is currently underway but inevitably there will always be some cases where customers are not satisfied and refer matters to the Ombudsman. The Council cooperates fully with Ombudsman enquiries and investigations. There is a nominated link officer for the Ombudsman to manage their contact with the Council and prior to the pandemic, routinely attended conferences organised by the LGO.

3. FINANCIAL IMPLICATIONS

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- 3.1 There are no direct financial implications as a result of this report.

4. LEGAL IMPLICATIONS

- 4.1 The Local Government Ombudsman powers are contained in the Local Government Act 1974 as amended by the Local Government and Public Involvement in Health Act 2007.

The main activity of the LGO is the investigation of complaints, which are limited to complaints from members of the public.

5. STRATEGIC PURPOSES – IMPLICATIONS

Relevant Strategic Purpose

- 5.1 An Effective and Sustainable Council

Climate Change Implications

- 5.2 The green thread runs through the Council plan. Please explain if the action proposed has any climate change implications. Please consult with the Climate Change Officer.

6. OTHER IMPLICATIONS

Equalities and Diversity Implications

- 6.1 In terms of customer implications, providing good customer service is of significant importance to the Council and the statistics in the review will assist officers in the monitoring of complaint handling and resolution.

Operational Implications

- 6.2 In terms of customer implications, providing good customer service is of significant importance to the Council and the statistics in the review will assist officers in the monitoring of complaint handling and resolution.

7. RISK MANAGEMENT

**Audit, Governance &
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7.1 The main risks associated with the details included in this report are those linked to poor standards of complaint handling. The effects of not handling complaints efficiently can include poor customer service, increased customer dissatisfaction, increased numbers of complaints and damage to the Council's reputation.

7.2 These risks are being managed as follows: through the Council's Customer services strategy which aims to promote good customer service throughout the Council and includes a defined procedure for responding to complaints before they reach the stage of being referred to the Ombudsman.

8. APPENDICES and BACKGROUND PAPERS

Appendix 1 Annual Review Letter 2022

**Audit, Governance &
Standards Committee
2022****27 October****9. REPORT SIGN OFF**

Department	Name and Job Title	Date
Portfolio Holder	Cllr Karen Ashley	5/10/2022
Lead Director / Head of Service	Claire Felton	27/09/2022
Financial Services	Michelle Howell	30/09/2022
Legal Services	Aksa Khan	30/09/2022
Policy Team (if equalities implications apply)	n/a	
Climate Change Officer (if climate change implications apply)	n/a	

Local Government & Social Care OMBUDSMAN

20 July 2022

By email

Mr Dicks
Chief Executive
Redditch Borough Council

Dear Mr Dicks

Annual Review letter 2022

I write to you with your annual summary of complaint statistics from the Local Government and Social Care Ombudsman for the year ending 31 March 2022. The information offers valuable insight about your organisation's approach to complaints. As such, I have sought to share this letter with the Leader of your Council and Chair of the appropriate Scrutiny Committee, to encourage effective ownership and oversight of complaint outcomes, which offer such valuable opportunities to learn and improve.

Complaint statistics

Our statistics focus on three key areas that help to assess your organisation's commitment to putting things right when they go wrong:

Complaints upheld - We uphold complaints when we find fault in an organisation's actions, including where the organisation accepted fault before we investigated. We include the total number of investigations completed to provide important context for the statistic.

Compliance with recommendations - We recommend ways for organisations to put things right when faults have caused injustice and monitor their compliance with our recommendations. Failure to comply is rare and a compliance rate below 100% is a cause for concern.

Satisfactory remedy provided by the authority - In these cases, the organisation upheld the complaint and we agreed with how it offered to put things right. We encourage the early resolution of complaints and credit organisations that accept fault and find appropriate ways to put things right.

Finally, we compare the three key annual statistics for your organisation with similar authorities to provide an average marker of performance. We do this for County Councils, District Councils, Metropolitan Boroughs, Unitary Councils, and London Boroughs.

Your annual data, and a copy of this letter, will be uploaded to our interactive map, [Your council's performance](#), on 27 July 2022. This useful tool places all our data and information about councils in one place. You can find the detail of the decisions we have made about your Council, read the public reports we have issued, and view the service improvements your Council has agreed to make as a result of our investigations, as well as previous annual review letters.

Supporting complaint and service improvement

I know your organisation, like ours, will have been through a period of adaptation as the restrictions imposed by the pandemic lifted. While some pre-pandemic practices returned, many new ways of working are here to stay. It is my continued view that complaint functions have been under-resourced in recent years, a trend only exacerbated by the challenges of the pandemic. Through the lens of this recent upheaval and adjustment, I urge you to consider how your organisation prioritises complaints, particularly in terms of capacity and visibility. Properly resourced complaint functions that are well-connected and valued by service areas, management teams and elected members are capable of providing valuable insight about an organisation's performance, detecting early warning signs of problems and offering opportunities to improve service delivery.

I want to support your organisation to harness the value of complaints and we continue to develop our programme of support. Significantly, we are working in partnership with the Housing Ombudsman Service to develop a joint complaint handling code. We are aiming to consolidate our approaches and therefore simplify guidance to enable organisations to provide an effective, quality response to each and every complaint. We will keep you informed as this work develops, and expect that, once launched, we will assess your compliance with the code during our investigations and report your performance via this letter.

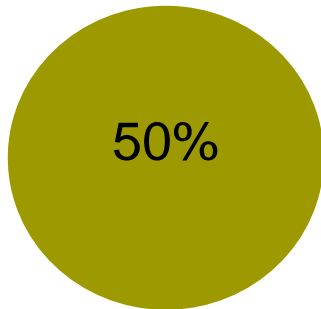
An already established tool we have for supporting improvements in local complaint handling is our successful training programme. We adapted our courses during the Covid-19 pandemic to an online format and successfully delivered 122 online workshops during the year, reaching more than 1,600 people. To find out more visit www.lgo.org.uk/training.

Yours sincerely,

Michael King
Local Government and Social Care Ombudsman
Chair, Commission for Local Administration in England

Redditch Borough Council
For the period ending: 31/03/22

Complaints upheld



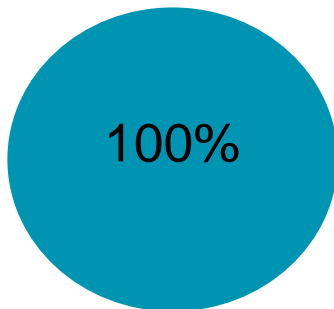
50% of complaints we investigated were upheld.

This compares to an average of **51%** in similar organisations.

1
upheld decision

Statistics are based on a total of **2** investigations for the period between 1 April 2021 to 31 March 2022

Compliance with Ombudsman recommendations



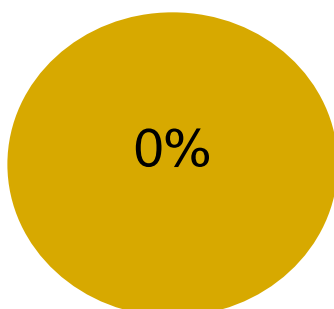
In **100%** of cases we were satisfied the organisation had successfully implemented our recommendations.

This compares to an average of **100%** in similar organisations.

Statistics are based on a total of **1** compliance outcome for the period between 1 April 2021 to 31 March 2022

- Failure to comply with our recommendations is rare. An organisation with a compliance rate below 100% should scrutinise those complaints where it failed to comply and identify any learning.

Satisfactory remedy provided by the organisation



In **0%** of upheld cases we found the organisation had provided a satisfactory remedy before the complaint reached the Ombudsman.

This compares to an average of **20%** in similar organisations.

0
satisfactory remedy decisions

Statistics are based on a total of **1** upheld decision for the period between 1 April 2021 to 31 March 2022

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BROMSGROVE DISTRICT COUNCIL**Audit, Governance & Standards Committee****27th October****2022****GRANT THORNTON – SECTOR REPORT**

Relevant Portfolio Holder	Councillor – Karen Ashley Portfolio Holder for Finance and Enabling
Portfolio Holder Consulted	-
Relevant Head of Service	Michelle Howell – Head of Finance and Customer Services
Report Author Peter Carpenter	Job Title: Head of Finance and Customer Services Contact email: michelle.howell@bromsgroveandredditch.gov.uk
Wards Affected	All Wards
Ward Councillor(s) consulted	No
Relevant Strategic Purpose(s)	An effective and sustainable Council
Non-Key Decision	
If you have any questions about this report, please contact the report author in advance of the meeting.	

1. RECOMMENDATIONS

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

2. BACKGROUND**3. FINANCIAL IMPLICATIONS**

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

4. LEGAL IMPLICATIONS

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

5. STRATEGIC PURPOSES - IMPLICATIONS**Relevant Strategic Purpose**

5.1 The issues detailed in this report help to ensure that there is an effective and sustainable Council.

Audit, Governance & Standards Committee27th October2022

Climate Change Implications

- 5.2 There are no Climate Change implications arising out of this report.

6. OTHER IMPLICATIONS**Equalities and Diversity Implications**

- 6.1 There are no Equality and Diversity implications arising out of this report.

Operational Implications

- 6.2 The report attached at Appendix 1 updates Members on emerging national issues and developments that may be relevant to the Council. Members should note that Grant Thornton also have other information which Members might find useful on their website www.grantthornton.co.uk.

- 6.3 The Appendix sets out four areas in particular:
- The response to the DLUHC on the Local Audit Consultation.
 - The value of Internal Audit.
 - The Audit and Risk Assurance Committee effectiveness tool.
 - The Guide for Audit and Risk Committees on financial reporting and management during C-19.

7. RISK MANAGEMENT

- 7.1 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.

8. APPENDICES and BACKGROUND PAPERS

Appendix 1 - Grant Thornton Sector Update Report

BROMSGROVE DISTRICT COUNCIL**Audit, Governance & Standards Committee****27th October****2022**

9. REPORT SIGN OFF

Department	Name and Job Title	Date
Portfolio Holder	Councillor Karen Ashley, Portfolio Holder for Finance and Governance	N/A
Lead Director / Head of Service	Peter Carpenter – Head of Finance and Customer Services	Oct 14 2022
Financial Services	Peter Carpenter – Head of Finance and Customer Services	Oct 14 2022
Legal Services	N/A	
Policy Team (if equalities implications apply)	N/A	
Climate Change Officer (if climate change implications apply)	N/A	

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Redditch Borough Council Sector Update

27 October 2022



Contents

Section	Page
Introduction	03
Sector Update	04

The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit planning process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and in particular we cannot be held responsible to you for reporting all of the risks which may affect the Authority or all weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

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Introduction

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Manager
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This paper provides the Audit, Governance & Standards Committee with 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.

Sector Update

Authorities 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

Response to local audit consultation – Department for Levelling Up, Housing and Communities (“DLUHC”)

The Department for Levelling Up, Housing and Communities (“DLUHC”) has published its response to the local audit consultation. This follows the “Redmond Review”, which reported in September 2020.

The response confirms plans to establish a new regulator, the Audit Reporting and Governance Authority (ARGA), as the system leader for local audit within a new, simplified local audit framework.

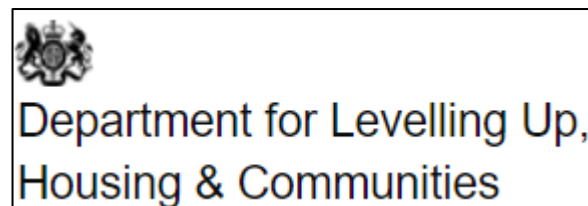
Ahead of ARGA’s establishment, a shadow system leader arrangement will start at the Financial Reporting Council (FRC) from September 2022.

The consultation response also announces:

- Plans to make audit committees compulsory for all councils, with each audit committee required to include at least one independent member. This will create greater transparency and consistency across local bodies.
- ARGA will take over statutory responsibility for preparing and issuing the Code of Audit Practice (from the National Audit Office).
- A post-implementation review of the new Value for Money arrangements. The Code is a key part of the local audit system, and it is important to ensure that it helps to facilitate effective local audit. To allow time for the new arrangements to bed in the response proposes this is completed within three years.

The full response can be found here:

[Government response to local audit framework: technical consultation - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/consultations/government-response-to-local-audit-framework-technical-consultation)



The Value of Internal Audit – CIPFA

One of the key elements of good governance is an independent and objective internal audit service. Some organisations engage fully and reap significant benefits from the assurance, insight and expertise they bring whilst others pay lip-service to them and see their work as an administrative burden.

CIPFA's recent report, Internal Audit: Untapped Potential, lifts the lid on internal audit in public services. For some chief financial officers and chief executives, this report confirms the value and contribution of internal audit teams with 87% of respondents recognising the contribution internal audit makes to their organisation. However, some leadership teams saw internal audit as providing a basic service at minimal cost.

Getting the most out of the function requires honest conversations and long-term planning. Maintaining appropriate skills and knowledge within the function is necessary to ensure high quality internal audit in public services are retained.

Culture and governance

The Audit Committee should monitor the delivery of internal audit and their output will be a key part of the annual work-plan. However, internal audit is not a substitute for risk management and should enhance the overall assurances received by management. Executives and Officers should engage with internal audit recommendations to ensure the organisation gains maximum value from reviews.

Capacity

Reducing internal audit days can lead to a lack of 'corporate grip' and not identifying issues at an early stage. This report raises concerns over the capacity of internal audit across the public sector. The profession needs to be valued and invested in to make it more attractive to new blood and for bodies to be able to attract the best candidates to their service.

Expectations

To maximise the impact of internal audit, a clear and aligned strategic audit plan and annual audit plan should be in place. This should be agreed with all stakeholders.

Future plans

Internal audit needs to adapt to the changing landscape, including risks such as climate change, digital and technological developments, cyber-security and ongoing financial and service pressures within their planning processes. For financial resilience and medium- and long-term financial strategies internal audit can provide vital independent assurance to decision makers to allow them to take on more risk and be more ambitious. Leadership teams need to be clear on what assurances they will require going forward.

For more information, Rob Whiteman share his views on this report.



Audit and Risk Assurance Committee effectiveness tool – NAO

The National Audit Office (NAO) has published this tool which supports Audit Committees in assessing their effectiveness.

The NAO comment “Audit and Risk Assurance Committees (ARACs) play a crucial role in supporting the effective governance of central government departments, their agencies and arm’s-length bodies.

ARACs are operating in a highly challenging context. Government organisations are managing many short- and long-term risks and are required to be resilient to a number of pressures. This has created an environment where ARACs need to be dynamic and responsive to the changing risk profiles and demands of their organisations. ARACs can see this as an opportunity to work out how they can most proactively work with the Board and accounting officer.

Against this background, the NAO’s effectiveness tool provides a way for ARACs to assess their effectiveness against more than just the basic requirements. It provides aspects of good practice to give ARACs greater confidence and the opportunity to meet the requirements of their role.

The NAO’s effectiveness tool is a comprehensive way for ARACs to assess their effectiveness on a regular basis.”

The tool covers:

- Membership, independence, objectivity and understanding
- Skills and experience
- Roles and responsibilities
- Scope
- Communication and reporting

Although the tool is designed for central government Audit Committees it is also relevant to local government.



The guide can be found here:

[Audit and Risk Assurance Committee effectiveness tool - National Audit Office \(NAO\) Report](#)

Guide for audit and risk committees on financial reporting and management during COVID-19 – NAO

The National Audit Office (NAO) has published this guide which aims to help audit and risk committee members discharge their responsibilities in several different areas, and to examine the impacts on their organisations of the COVID-19 outbreak

The NAO comment “Audit and risk committees are integral to the scrutiny and challenge process. They advise boards and accounting officers on matters of financial accountability, assurance and governance, and can support organisations, providing expert challenge, helping organisations focus on what is important, and how best to manage risk.

Each organisation will have existing risk management processes in place, but risk appetite may have changed as a result of COVID-19, for the organisation to operate effectively and respond in a timely manner. This may result in a weakening of controls in some areas, increasing the likelihood of other risks occurring. Organisations will need to consider how long this change in risk appetite is sustainable for.”

The guide includes sections on:

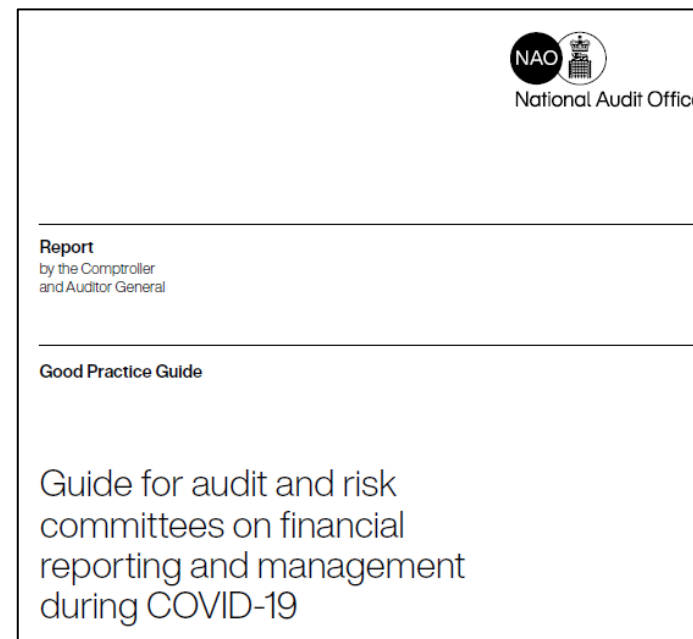
- Annual reports
- Financial reporting
- The control environment
- Regularity of expenditure

The guide can be found here:

<https://www.nao.org.uk/report/guidance-for-audit-and-risk-committees-on-financial-reporting-and-management-during-covid-19/>

The guide includes a number of key questions covering areas such as:

- Property valuations
- Pension scheme valuations
- Completeness of liabilities
- Events after the reporting period
- Control environment
- Fraud and error





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Date: 27th October 2022**AUDIT, GOVERNANCE & STANDARDS COMMITTEE****THE INTERNAL AUDIT PROGRESS REPORT**

Relevant Portfolio Holder	Councillor Karen Ashley
Portfolio Holder Consulted	Yes
Relevant Head of Service	Peter Carpenter, s151 Officer
Report Author	Job Title: Head of Internal Audit Shared Service Worcestershire Internal Audit Shared Service Contact email: andy.bromage@worcester.gov.uk Contact Tel: 01905 722051
Wards Affected	All Wards
Ward Councillor(s) consulted	No
Relevant Strategic Purpose(s)	Good Governance & Risk Management Underpins all the Strategic Purposes.
Non-Key Decision	
If you have any questions about this report, please contact the report author in advance of the meeting.	

1. RECOMMENDATIONS**The Audit, Governance & Standards Committee recommend:-****1) the report is noted.****2. BACKGROUND**

The involvement of Member's in progress monitoring is considered 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 2022 to 31st August 2022.

Summary Dashboard 2022/23:

Total reviews planned for 2022/23	15 (minimum)
Reviews finalised to date for 2022/23:	2 (incl. bus operator grant)
Assurance of 'moderate' or below:	N/a
Reviews awaiting final sign off:	1
Reviews ongoing:	3
Reviews to commence (Q3):	8
Number of 'High' Priority recommendations reported:	0
Satisfied 'High' priority recommendations to date:	0
Plan delivery to August 2022:	35%

Since the last progress report presented to the Committee, one report has been finalised, one grant return has been completed, one report is at clearance/draft report stage and three reviews are ongoing.

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Follow Up outcomes are reported when appropriate and by exception.

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

2022/23 AUDITS TAKING PLACE AS AT 31st AUGUST 2022

A rolling programme of testing has been undertaken during quarters 1 and 2 for Debtors, Creditors and Payroll. This is set to continue during quarter 3 and the results reported during quarter 4.

The reviews that have been finalised since the last committee:

- GIS and Gazetteer Phase 1 (Critical Friend)

The reviews that are at draft report or clearance stage are:

- Fuel usage across the fleet

Reviews that had commenced and at planning and testing stages included:

- Transformation Team Utilisation
- Homelessness Grants
- Workshop Licensing Compliance

As the above are classified as 'on going' the assurance and outcome of the reviews will be reported at Committee on completion.

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 regarding 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. To assist the service area to move forwards 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.

Internal Audit are continuing to consider new processes emerging from the changing working arrangements that have been necessary to continue to provide Redditch residents with services post pandemic. Plan flexibility is continuing to be required to include and provide assurance on potential areas of change.

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

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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 regarding follow up to reduce the number of revisits necessary to confirm the recommendations have been satisfied.

3.4 AUDIT DAYS

Appendix 1 provides a summary of delivery. At the 31st August 2022 a total of 131 days had been delivered against an overall target of 377 days for the year.

Appendix 2 shows the indicative plan for the year and the progress made to deliver it.

Appendix 3 provides copies of the reports that have been completed and final reports for 2022/23 issued since the previous progress report presented to Committee.

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 coordination of uploads.
- Investigations

National Fraud Initiative

- 3.6 NFI data set uploads were completed by the end of December 2021. The next major upload of data sets is during October & November 2022. WIASS continue to provide advice and assistance regarding the process.

Monitoring

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- 3.7 To ensure the delivery of the 2022/23 plan and any revision required there continues to 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 have provided the required coverage for the year to ensure an internal audit opinion can be reached using reviews from the authority's core financial systems, as well as other systems which have been deemed to be 'high' and 'medium' risk. Changes to the plan have been discussed with the s151 Officer and reported to Committee.

4. FINANCIAL IMPLICATIONS

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

5. LEGAL IMPLICATIONS

- 5.1 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".

6. STRATEGIC PURPOSES - IMPLICATIONS

Relevant Strategic Purpose

- 6.1 Good governance along with risk management underpin all the Corporate strategic purposes. This report provides an independent assurance over certain aspects of the Council's operations.

Climate Change Implications

- 6.2 The actions proposed do not have a direct impact on climate change implications.

7. OTHER IMPLICATIONS

Equalities and Diversity Implications

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

Operational Implications

Date: 27th October 2022

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7.2 There are no new operational implications arising from this report.

8. RISK MANAGEMENT

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

- Insufficiently complete the planned programme of audit work within the financial year leading to an inability to produce an annual opinion; and,
- a continuous provision of an internal audit service is not maintained.

9. APPENDICES and BACKGROUND PAPERS

Appendix 1 ~ 2022/23 Internal Audit Plan summary of delivery

Appendix 2 ~ 2022/23 Plan progress

Appendix 3 ~ 2022/23 Finalised audit reports including definitions.

Date: 27th October 2022

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

APPENDIX 1

Delivery against Internal Audit Plan for 2022/23
1st April 2022 to 31st August 2022

Audit Area	Original 2022/23 Plan Days	Actual Days used to 31st August 2022
Core Financial Systems (see note 1)	115	22
Corporate Audits	43	16
Other Systems Audits (see note 2)	165	79
SUB TOTAL	323	117
Audit Management Meetings/		
Corporate Meetings / Reading	54	14
Annual Plans, Reports and Audit Committee Support		
Other chargeable (see note 3)	0	0
SUB TOTAL	54	14
TOTAL	377	131
Rubicon	10	

Audit days used are rounded to the nearest whole.

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 regarding Debtors, Creditors and Payroll to maximise coverage and sample size. The overall results will be reported during Q4.

Note 2: Several budgets in this section are 'on demand' (e.g. consultancy, investigations) so the requirements can fluctuate throughout the quarters potentially resulting in unallocated days.

Note 3: 'Other chargeable' days equate to times where there has been, for example, significant disruption to the IT provision resulting in lost productivity.

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

Appendix 2

2022/23 Internal Audit Plan

Audit Area	Corporate Link (corporate Priority / Strategic Purpose)	Risk Register Reference	Indicative Date of Delivery 2022/23	Current Position	Estimated Resource 2022/23
FINANCIAL					
Debtors (note 1)	Enabling	Lack of robust financial accounting and monitoring arrangement	Q1 to Q4	Rolling Programme	17*
Main Ledger/Budget Monitoring/Bank Rec (note 1)	Enabling	Lack of robust financial accounting and monitoring arrangement	Q3 to Q4		30*
Creditors (note 1)	Enabling	Lack of robust financial accounting and monitoring arrangement	Q1 to Q4	Rolling Programme	17*
Treasury Management (incl. strategic acquisitions)	Enabling	Lack of robust financial accounting and monitoring arrangement	Q2		6*
Council Tax	Enabling	Lack of robust financial accounting and monitoring arrangement	Q3 to Q4		8*
Benefits	Enabling	Lack of robust financial accounting and monitoring arrangement	Q3 to Q4		10*
NNDR	Enabling	Lack of robust financial accounting and monitoring arrangement	Q3 to Q4		8*

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

Audit Area	Corporate Link (corporate Priority / Strategic Purpose)	Risk Register Reference	Indicative Date of Delivery 2022/23	Current Position	Estimated Resource 2022/23
Payroll	Enabling & Contractual Obligation	Lack of robust financial accounting and monitoring arrangement	Q1 to Q3	Rolling Programme	19
Sub TOTAL					115
CORPORATE					
IT Audit (Cyber essentials)	Fundamental to strategic purpose delivery	N/a	Q3 - Q4		15*
Risk Management (Action plan implementation) (note 2)	Fundamental to strategic purpose delivery	S151 request	Q3 - Q4		10*
GIS & Gazetteer – Phase 1	Fundamental to strategic purpose delivery	HoS	Q1	Final Report issued 16/08/2022	10*
Transformational Team Utilisation	Fundamental to strategic purpose delivery	HoS	Q1 - Q2	Testing in progress	8*
Disabled Facility Grants	Enabling	N/a		Liaison with County underway	0
Sub TOTAL					43

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

Audit Area	Corporate Link (corporate Priority / Strategic Purpose)	Risk Register Reference	Indicative Date of Delivery 2022/23		Current Position	Estimated Resource 2022/23
SERVICE DELIVERY						
Community & Housing Service						
Homelessness Grants	Help me to live my life independently	HoS	Q1		Testing Review	20
Housing Revenue Account	Help me to live my life independently	HoS	Q4			15
Lifeline Service	Help me to live my life independently	HoS	Q2			10
Environmental & Housing Property Services						
Workshop Licensing Compliance	Fundamental to strategic purpose delivery	HoS	Q2		Testing in progress	15
Fuel Usage Across the Fleet	Fundamental to strategic purpose delivery	HoS	Q1		Awaiting final sign off	25

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

Audit Area	Corporate Link (corporate Priority / Strategic Purpose)	Risk Register Reference	Indicative Date of Delivery 2022/23		Current Position	Estimated Resource 2022/23
Planning, Regeneration & Leisure						
Leisure Strategy	Provide good things for me to see, do and visit	HoS	Q3 - Q4			6
Sub TOTAL						91
Other Operational Work						
Advisory, Consultancy & Contingency	Operational support	N/a	Q1 - Q4		Ongoing	20
Fraud & Investigations incl. NFI	Operational support	N/a	Q1 - Q4		Ongoing	15
Completion of prior year's audits	Operational support	N/a	Q1		Completed	12
Report Follow Up (all areas)	Operational support	N/a	Q1 - Q4		Ongoing	15
Statement of Internal Control	Operational support	N/a	Q1 & Q4		Q1 completed	6
Bus Operators Grant	Operational support	N/a	Q1 & Q3		Q1 return completed	6
Sub TOTAL						74

REDDITCH BOROUGH COUNCIL

Date: 27th October 2022

AUDIT, GOVERNANCE & STANDARDS COMMITTEE

Audit Area	Corporate Link (corporate Priority / Strategic Purpose)	Risk Register Reference	Indicative Date of Delivery 2022/23		Current Position	Estimated Resource 2022/23
Audit Management Meetings	Operational support	N/a	Q1 to Q4		Ongoing	54
Corporate Meetings / Reading	Operational support	N/a	Q1 to Q4			
Annual Plans, Reports & Committee Support	Operational support	N/a	Q1 to Q4			
Sub TOTAL						54
TOTAL						377

Rubicon Leisure	Arms-length LA Company	N/a	N/a			10
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Audit, Governance & Standards Committee

27th October 2022

Explanatory Notes:

*As part of the increasing joint and shared service working between Bromsgrove District Council and Redditch Borough Council the audit budgets and areas will feature in the internal audit plans and be consolidated to deliver a single piece of work covering both Councils. Where practically possible the days will be split equally between the plans. Weighting will, however, be applied if it is considered the focus of the work will major on one Council.

The customer journey will be considered overall as part of the service audits.

Note 1: New financial system therefore audit budget increase.

Note 2: Risk management relaunch reviewing ongoing progress against action plan and reporting.

Note 3: There was no budget included in the plan for this additional piece of work.

Appendices A & B are indicated below and are applied to all reports.

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 its 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>

Appendix B
Definition of Priority of Recommendations

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

2022/23 Audit Report.

Finalised report since the last Committee sitting.

Worcestershire Internal Audit Shared Service



Final Internal Audit Report

**Critical Review - GIS and Gazetteer (Land Charge Project)
2022/23**

Tuesday 16th August 2022

Distribution:

To: Head of Transformation, Organisational Development and Digital Strategy

Audit, Governance & Standards Committee

27th October 2022

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1. Introduction

- 1.1. The Critical Review of the GIS and Gazetteer Project Phase 1 was carried out in accordance with the Worcestershire Internal Audit Shared Service Audit Plan for Redditch Borough Council for 2022/23 approved by the Governance and Standards Committee on 28th July 2022 and for Bromsgrove District Council approved by the Standards and Governance Committee on 21st July 2022. The review was a Critical Review to analyse, evaluate and challenge the completed GIS and Gazetteer Project Phase 1 as project managed by Redditch Borough Council and Bromsgrove District Council.
- 1.2. This review relates to the strategic purposes of:
- Run & Grow a Successful Business
 - Finding somewhere to live

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- Aspiration, work & financial independence
- Living independent, active and Healthy lives
- Communities which are safe, well maintained & green

1.3. There were no risks on the corporate or service risk register entries that related to this review.

1.4. This review was undertaken during the months of May and June 2022.

2. Audit Scope and objective

2.1. This review was undertaken to identify lessons learnt and areas of good practice after the successful completion of the GIS and Gazetteer Project Phase 1.

2.2. The scope covered:

- Project planning
- Officer engagement/collaboration
- Overview and management of the project
- Barriers faced and how these were overcome

2.3. The review covered the journey taken from when phase 1 of the project was initiated to the point of implementation.

2.4. This review did not cover the GIS Gazetteer system itself except in so far as it relates to the above.

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 various officers involved in the implementation of the project across both Redditch Borough Council and Bromsgrove District Council to gain an understanding on the processes, areas which made the project a success and to reflect on areas of identified weaknesses which were lessons learnt for future improvements in project management. *(See SWOT analysis in Appendix A – page 9 below)*
- 3.3. Officers both in the Project Board and the Stakeholders Board as well as officers involved in the project implementation were consulted in order to provide a rounded picture and to gain a full understanding on the controls/monitoring in place throughout the project. This included talking to officers involved in the project from Business Transformation, IT services, System admin, Planning, Legal and Land charges.
- 3.4. From these discussions a SWOT analysis was compiled as part of the testing sample to identify success factors and what the lessons learnt were when looking back at the implementation of the GIS and Gazetteer project phase 1. *(The lessons learnt can be read in Section 4 below)*
- 3.5. It Should be noted that although there were some weaknesses and threats identified as part of the audit findings, overall the project was a big success for both Bromsgrove District Council and Redditch Borough Council as the Government have rewarded each authority for the hard work with an incentive. This was the first joint authority that implemented the project, it has been used as exemplar to help other authorities including Worcester City Council and Tewksbury Borough Council with the implementation of their GIS/Gazetteer project.
- 3.6. The review found success factors in the following areas:

Project Delivery

- Met the project guidelines
- Achieved within both budget and timescales provided
- No staff turnover and good resource was in place.
- Due to the backing by Central Government, all barriers encountered were able to be removed by the project board.

- The project was delivered during uncertain times with Covid-19 and when the workforce had no choice but to work from home and be creative about new ways of working.
- The panel received regularly updated highlight reports at each meeting throughout the project.
- The first joint authority to successfully implement the project nationally.

Communication

- There was good communication within the Project Board and within the Stakeholder Board.
- Officers felt that there was good communication between team leader level and staff on the ground.
- There was clear and transparent communication between all members of the project and all officers had an opportunity to raise concerns and come up with solutions to issues.
- It was a good opportunity for officers who normally work independently to be part of a team.
- Services found the project to be a good way to build bridges with other services and step out of the norm with the collaboration between different services and working with officers from different experience backgrounds.
- Having a diverse project board was seen to be working well.

Project Management

- Overall staff felt the project was well managed.
- The project empowered staff to get on with the job and not feel micro-managed.
- There was a good work ethic as once the project manager changed to systems, everything was liaised at a central point of contact and delegation was sorted by IT.

Training

- There were seminars delivered for free by Her Majesty Land Registry (HMLR) which gave a good boost in the preparation of the project.

- 3.7. There were some lessons learnt that audit have highlighted for management to consider in future Business Improvement/projects documented in Section 4 below.

4. Detailed Findings and Recommendations

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
1	<p>Project Delivery: -</p> <ul style="list-style-type: none">• Members of staff involved in the project must be made to feel that their ideas are valued at all levels to ensure that moral is not impacted.• It was identified that project work often goes back to a project board for discussions and approvals but tended to not have a project leader that took total responsibility during the project implementation from the start to the end, therefore consideration needs to be made for the use of a sole project lead who drives the bus from the start of a project to the very end and takes full ownership.• The project lead needs to have a full understanding of the system(s) being used and processes prior to commencing a project. If the project lead has a knowledge gap, it can lead to delays in the implementation and possibly have financial/resource implications, as well as a lack of confidence/buy-in and respect from other officers.• Appropriate pre-project planning needs to take place to identify what actions/fixes are required, to prevent unknown barriers occurring during the project, which as a result would lead into a risk of project delays and financial implications.• Work needs to continue with officers who are not strategic in the authority to gain more buy in to new processes and business improvements.• If business improvement is to continue, there needs to be clear transparency to help officers understand the reasons why the business improvements are taking place and allow officers to understand the reward as a result.

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	<ul style="list-style-type: none">As officers since the pandemic are working more agile and there has been a move to not using printers, there needs to be a review to determine if all archived data can be moved electronically for file storage which in turn will allow quicker access to historical records.Members of staff on the ground need a clear expectation regarding the deadlines of when a piece of work is required to be completed to allow better planning.To consider a better way of strategizing how long it would take to unpick a problem and set the expectation to staff on providing a better and clear understanding on how big the project is.
2	<p>Culture: -</p> <ul style="list-style-type: none">If business improvements are to continue, there needs to be consistency in the approach being undertaken both operationally and strategically to push the change in culture and help staff embrace the positivity of new ways of working, otherwise there could be a loss in momentum.One of the driving factors was the incentive by the Government to get full support and buy in, so there needs to be a driving force and promotion in the decision making and strategy to get buy in from staff without waiting on incentives.To continue to develop on the big driving force from a strategic level to have better managerial decisions and continue to have better data and information.To continue the shift from paper documents to full digitalisation.
3	<p>Communication: -</p> <ul style="list-style-type: none">To get the best out of the project, there needs to be consistent and clear communication being fed down from the Project board to the Stakeholder board.There needs to be clear and consistent levels of transparency with staff at all levels involved in the project, to ensure that the authority is doing all that they can to allow staff to gain a full picture into how the project will impact their future once the project has been implemented I.E is there a risk with job security, how it will impact day-to-day work, will it make staff lives easier or add more pressure.Staff on the ground at times felt uncertain about how the changes would impact their job role and this had an impact on their morale, therefore whilst it is accepted there may have been an element of protection involved, there needs to be an appropriate sounding board in place to allow questions to be asked and allow staff to fully understand the outcomes.

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4	<p>Training: -</p> <ul style="list-style-type: none">Members of staff involved in the project felt that they had to pick up the project without any training or understanding, therefore discussions need to take place to understand what type of barriers may exist because of this at the start of the project in relation to training and system understanding.
<p>Management Comments: -</p> <p>Responsible Officer: - Head of Transformation, Organisational Development and Digital Strategy</p> <ul style="list-style-type: none">There are some valuable learning points resulting from this critical review that will be incorporated into future projects and change initiatives. Discussions will take place with relevant officers and CMT to aid with the future development of projects/business improvement processes. This will be an ongoing process to ensure maximum benefit is gained from the learning points above, including:Ensuring that a single project management lead is put in place at the start of projects.Reviewing if the project lead needs specialist technical knowledge to successfully deliver outcomes.Ensuring that project plans are regularly reviewed to incorporate learning as the project progresses. Issues and their impact should be reflected in project plans.The milestones and delivery deadlines need to be clearly articulated in the project plan and this needs to be shared with the wider project team.Consideration needs to be given to any training needs of project leads prior to implementation.A second phase of this project is planned for late 2022 that will look to exploit the successful changes implemented in phase one.	

5. 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 with the Institute of Internal Auditors Public Sector Internal Audit Standards as amended and confirms that we are independent and able to express an objective opinion in relation to this review.

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- WIASS confirm that policies and procedures have been implemented to meet the IIA Ethical Standards.
- Prior to and at the time of the audit no non-audit or audit related services have been undertaken for the Council within this area of review.

Head of Internal Audit Shared Services

APPENDIX A

SWOT Analysis of the GIS and Gazetteer project – Phase 1

Strengths

The review highlighted a lot of success factors and strengths including: -

Project Delivery

- Met the project guidelines.
- Achieved within both budget and timescales provided.
- The project had a good momentum.
- Overall, there was good rapport throughout the project.
- No staff turnover and good resource in place.
- Initially the project board helped with resourcing issues and brought in new members of staff on temporary contracts, which of those who stayed until the end of the contract have been able to be TUPE across to another service and remain an employee at present.
- As the project was underway, it came to a point where staff started to become passionate over the project and getting the job delivered on-time and within budget.
- Because of the type of Project, barriers were dealt with quickly within the project board.
- Made the authority look at the data they hold and how it is being held.
- As the project was underway, there was overall good Morale and motivation to get the job done.
- The first joint authority to complete the project and this is one of the reasons it has been used an exemplar.
- The project was delivered during uncertain times with COVID and the team did really well to continue the project when sent home.
- Covid provided some issues, but the teams worked well using mobile phones to communicate before MS teams was implemented.

Communication

- There were thanks from Director Level and Chief Execs for the work done by those involved in the project, which was a morale boost.
- Good communication within the project board.
- Good communication within the stakeholder board.
- Officers found that there was good communication between Team leader and staff on the ground throughout the project.
- Communication was transparent, as each meeting was used as a platform to allow honest conversations and direct questions to be carried out to help staff buy in and iron out any barriers.
- Having a Diverse project board worked well.
- Staff engagement, able to get staff to work out of SILO's and enabled a positive working ethic.
- Great team work and collaboration as everyone worked together and staff felt worthy during the project.
- Planning was extremely helpful with getting information across and provided good communication to services throughout.
- There were always officers available to talk to for support and staff always made the time if required.
- Staff on the ground in planning had fortnightly meetings with the team leader to provide and get updates.

Project reporting

- There was Highlight reports presented to each relevant section of the project.
- Each meeting there would be an updated version of the report.
- There was good detail behind the project for services to support the change.

Project management

- When the GIS Officer. was hired, it was then led by IT which felt was better.
- The work ethic improved when GIS Officer was in place and when the Government announced the incentives.
- The project was well managed.
- The project was not micro-managed which made staff feel empowered.
- There was a project board with HOS and managers
- There was a stakeholder board with members from services and Team leaders.
- There was a good work ethic as once the project manager changed to systems, everything was at liaised at a central point of contact and delegation was sorted by IT.

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- A very good support team and HMLR, they were very approachable, got to know them, they came over.
- First shared service to do this. Shared service was a very big thing.

Training offered

- There was Seminars delivered for free from the HMLR which gave a good insight to the project.
- Seminars allowed the project leader to truly understand the project and push staff to get behind it.

Weaknesses

The project had areas of vulnerability/barriers in the controls, which could be improved upon further including: -

Project Delivery

- There were barriers in place prior to the Government incentive announcement from some Heads of Services to buy in.
- The project had 2 project leads. Initially it was run by Land Charges and changed midway during the project from land charges to a unique and defined GIS role. Whilst it is accepted that IT delivering the project was better overall, it did cause some initial barriers and impacted morale.
- HLMR came in in 2015 to discuss the upcoming project, so although it was delivered within the timeframe, it could have been started earlier, but it took time to get an officer to take responsibility and then it came to a point where they needed a GIS officer lead.
- They did not get complete buy in from all staff/managers until the Government Incentive was announced.
- A Major barrier was the concept of working together in a departmental basis, services were not adopting a corporate approach. Operation management does not identify it or consider it as an issue but needs addressing for the project to work correctly.
- Whilst the project did come together, there were times where Departments were found to be slow at replying.
- Staff on the ground found it difficult at times to juggle between the project and their day-to-day job. (resourcing)

Communication

- Duration of the Meetings in place were felt to go on longer than required. (i.e 15 minutes turned into 1hr).
- Initially there was a barrier with the language used between services and some of the terminology.
- There were stages within the project where officers did not like change, but this did improve as people received more engagement.
- Since the project, it was found that officers have stepped back into independent working.

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- Sometimes the service felt left behind as didn't know what was happening behind the scenes. Better clarity at points would have been good.
- Whilst Land Charges were the officers responsible for the land charges registry through uniform, historically there was miscommunication at times during the project which left the service morale feeling low.
- There were times where items were not decided, so this caused frustration for those at ground level who had questions.
- Communication at times was not cascaded from the project board properly to stakeholders.
- Whilst there was good engagement between officers, there were some worries that were unable to be answered during most of the project relating to job security (Land Charges) and what would happen after the project was implemented.

Project Management

- As a joint council, RBC was ahead of BDC with the paperwork as BDC was holding a lot of old documentation, which needed to put on the TLC system.
- At times there was a lack of corporate thinking, in relation to how the project was self-funding and would provide major cost benefits.
- The Project lead tried to ease nerves, but staff were at times worried about job security and the grey areas.
- There was concern that staff and the project manager had no training or knowledge of the systems.
- It took until the Government financial reward for the ball to start rolling and more staff to invest time and energy.
- No training on the systems before expectation to implement changes.
- There was no system admin for TLC, so no one knew the back-office system, so it was hard for systems and the project lead to learn the system and get to know the Macros and lots of reading was needed and became very time consuming.
- It would have been better if land charges person should have been on the project board.
- it took time for those on ground level to understand who was on the project board.

Storage of data

- It was found that the authority could improve more with its house keeping with manual files, as people still ask for old information and it was a struggle during the project to locate some items and took officers time to look through all the archives to locate it.

Team Morale

- Day-to-day there was some frustrations like with any job, some stress factors with the communication and bugs found.

Opportunities

From the Strengths, there was opportunities that came out during/after the project including: -

Project Delivery

- From the work carried out, it has provided an advantage through the level of automation introduced which can provide steppingstones for system improvements in the future.
- The project when first looked into several years ago.

Communication & Supporting others

- Because Redditch and Bromsgrove were the first shared authority to complete the project within the timeframes and got good feedback, they have been able to help other authorities including Worcester City Council and Tewksbury. As part of this they have given consultation in the best process to undertake and also advised taking part in the Seminars delivered for free by HMLR.
- The delivery of the project was seen as a good way to get officers to work in a collaborative and included multiple services including Legal, Land Charges, Planning, Tree Ops, IT, Business Transformation and more.
- Training opportunities were provided through Seminars which were free of charge and enabled empowerment through the learning delivered to the project leader and land charge team.

Collaboration and joint projects

- It has encouraged services to work and collaborate on more unified ventures together.
- It has enabled collaboration to take place between multiple Authorities.
- It has enabled services to talk about business improvements under the same umbrella, which is not often the case.

Processes and Cost Savings

- It has provided opportunities for better Transformation and making cost savings and provide a better service.
- Forced the authority to look at the way information is being held and the processes that were undertaken and also start to plant the seed for further developments in the future.

Council Reputation

- It will allow Confidence from the public to grow with the way the Authority holds the public's information.
- It shows confidence that Redditch and Bromsgrove are capable of delivering within budget and on time.

Threats

From the weaknesses gathered as part of the SWOT analysis, the following threats and areas of risk was identified, which has been filtered into the Lessons learnt found in Section 4: -

Project Delivery: -

- During discussions there was a barrier created where services were told that they cannot implement updates to the new system until the self-funding issue is resolved, meaning that the council had to have the money available.
- It was found that a lot of projects in RBC/BDC go back to a board, but there is not one individual that drives the bus and lead the project throughout, which means often projects are delivered without a true project owner.
- The project lead did not understand the system before working on the project, so this could have caused project delays.
- If the data was not accurate, would the public lose confidence.
- There was a change in project lead within the scope of the project, which may have impacted morale and the empowerment one may feel.

Culture and Ethics: -

- Although the project was a success the culture has not changed, and staff are starting to revert back to pre-project culture of independent working. This could cause barriers in the future.
- Phase 1 did not change the perception or confidence, and this is a big lesson that needs to be learnt.
- Staff feel that ideas are not being embraced and at times been shut down, as it does not sound good at CMT etc.

Communication: -

- Job Security
- Staff in the land charge team were worried about Loss of jobs.
- Was a grey area as land charges were not involved in discussions with the project team and did not know if their questions were asked or answered, had no idea how the process change would impact the service.

Data cleansing: -

- They had issues with the data behind the land charges, it was to do with the requirements of the land registry and data integrity was extremely high, they had to get 99% and above accuracy and if this was not set up correctly, it could have caused a threat of delays.

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- Data was not set up in the correct format initially.
- When looked at the system during the initial period, the system had been set up in the way RBC/BDC department wanted it to work, but the data itself and the processes behind that were not automated, so it took time to identify the first stage.

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REPORT SIGN OFF

Department	Name and Job Title	Date
Portfolio Holder		
Lead Director / Head of Service		
Financial Services		
Legal Services		
Policy Team (if equalities implications apply)		
Climate Change Officer (if climate change implications apply)		

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REDDITCH BOROUGH COUNCIL**Audit, Governance & Standards Committee****27th October****2022****HRA S151 Officer Update**

Relevant Portfolio Holder	Councillor – Karen Ashley Portfolio Holder for Finance and Enabling
Portfolio Holder Consulted	-
Relevant Head of Service	Michelle Howell – Head of Finance and Customer Services
Report Author Peter Carpenter	Job Title: Head of Finance and Customer Services Contact email: michelle.howell@bromsgroveandredditch.gov.uk
Wards Affected	All Wards
Ward Councillor(s) consulted	No
Relevant Strategic Purpose(s)	An effective and sustainable Council
Non-Key Decision	
If you have any questions about this report, please contact the report author in advance of the meeting.	

1. RECOMMENDATIONS

The Committee is asked to note updates on the HRA Position and the response to the recent Consultation on proposed rent increase by the Government.

2. BACKGROUND

2.1 This report will update Members on the following 4 areas:

- Revenue Monitoring 22/23.
- Capital Spending 22/23.
- The viability of the HRA under existing conditions – comments on long term viability.
- The Governments consultation on Rent Increases.

Revenue Monitoring 2022/23

2.2 The table below sets out the present monitoring position for revenue expenditure at Quarter 2 2022/23. The projected variance at year end is a £141k surplus which is a £213k improvement on the budgeted £72k loss.

REDDITCH BOROUGH COUNCIL**Audit, Governance & Standards Committee****27th October****2022**

HOUSING REVENUE ACCOUNT (HRA)							
REVENUE 2022/23 QUARTER 2 OUTTURN							
		2022/23 Full Year Budget £'000	2022/23 Budget to Date Apr - Sept £'000	2022/23 Actuals + Comm Apr - Sept £'000	2022/23 Variance Apr - Sept £'000	2022/23 Projected Outturn £'000	2022/23 Projected Variance £'000
INCOME							
Dwelling Rents	DR	-24,025	-12,513	-12,565	-52	-24,026	-1
Non-Dwelling Rents	NDR	-556	-278	-435	-157	-535	21
Tenants' Charges for Services & Facilities	CSF	-692	-346	-353	-7	-572	120
Contributions towards Expenditure	CTE	-46	-23	-18	5	-53	-7
				0			
Total Income		-25,318	-13,160	-13,371	-212	-25,185	133
EXPENDITURE							
Repairs & Maintenance	R&M	6,545	3,272	3,813	541	6,240	-305
Supervision & Management	S&M	8,219	4,109	1,575	-2,535	8,007	-211
Rent, Rates, Taxes & Other Charges	RRT	264	132	148	16	264	0
Provision for Bad Debts	BDP	190	95	0	-95	360	170
Depreciation & Impairment of Fixed Assets	DEP	5,994	2,997	0	-2,997	5,994	0
Interest Payable & Debt Management Costs	INT	4,179	2,089	102	-1,988	4,179	0
Total Expenditure		25,390	12,695	5,637	-7,058	25,044	-346
Net cost of Services		72	-465	-7,734	-7,269	-141	-213
Net Operating Expenditure		72	-465	-7,734	-7,269	-141	-213

2.3 The main causes of the variances are:

- **Repairs & Maintenance** - Anticipated Efficiency savings arising from improved work planning and timely delivery of works.
- **Supervision & Management** - The variance is predominantly due to vacant posts pending the ongoing review of the Housing function and reduced professional and consultancy fees.
- **Provision for Bad Debt** – Increase in arrears especially former tenants due to prevailing economic conditions.
- **Tenants Charges for Services and Facilities** - Anticipated reduced income from personal care/support charges at St David's.

Capital Spending 2022/23

2.4 The HRA has a capital budget of £14.180m. It is expecting to spend £10.137m during the year, resulting in slippage of £4.043m. Spend to Q2 is £6.724m against a pro rata budget of £7.090m. This is only £0.366m below budget.

2.5 The major projected variances (which come in the second half of the year) are as follows. The complete list is in Appendix A.

- Internal refurbishments. Tenders have been returned and are being evaluated so spend expected to be low this financial year, slippage is £1.700m.

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- Housing 1-4-1 Replacements. There are no new acquisitions planned in year as per Budget Assumption. This slippage is £0.700m.
- HRA Compartmental Work. There has been significant improvement in contractor delivery and additional schemes of works identified but there will still be £0.500m of slippage.
- Disabled adaptations. A new contract was recently awarded in Oct 22 so reduced activity is expected to end of FY. Slippage £0.325m.
- High Trees project. Tenders being developed at the moments - will be mainly fees. Slippage in year £0.470m.

The Viability of the HRA

- 2.4 The Housing Revenue Account is ring-fenced within the council's overall accounts and is used to account for transactions relating to council housing. Since the introduction of Self-Financing in April 2012 the council has been able to retain all the income generated from its council housing. Income received from rents, service charges and other sources within the Housing Revenue Account is used solely for the purpose of maintaining and investing in council housing and delivering services to tenants.
- 2.5 This HRA Business Plan shows 30 year cash-flows that can be used to help inform decision making about, for example, investment in existing housing stock and making the most of opportunities to provide new council homes to meet future demand for housing.
- 2.6 When applying the next 30 years financial projections the plan takes account of the Government's rent policy and the expected reduction in properties through RTB sales. RTB sales can undermine the long-term financial viability of the HRA and so Government policy encourages us to replace homes with the help of proceeds from the RTB sales which are subject to complex rules on how they can be used.
- 2.7 Capital receipts from the sales of council dwellings can only be used to finance up to 40% of the cost of replacements homes. Any such receipts that remain unused after 5 years need to be paid to government along with interest to finance new homes as part of the government's affordable housing programme. To address this issue, we have plans to deliver up to deliver new affordable homes over the 30 year period.

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- 2.8 The Council recognises that the demand for HRA financial resources will intensify over time to ensure that we comply with the new and emerging requirements like greater resident involvement, fire, electrical and building safety requirements, potential changes to the Decent Homes standard and decarbonisation of the homes. Therefore, we will review the HRA Business Plan annually to take account of new requirements as they become clearer and to ensure that we can deliver as much as possible for our tenants and the city with the resources that we have available to us.
- 2.9 The council cannot legally set a deficit budget for the HRA and so we need to ensure that we have adequate **HRA balance reserves** in place to manage risks and finance uncertainties that may arise. Under the assumptions used in this base business plan, the Housing Revenue Account can maintain HRA balance reserves £2.6m over the next 5-10 years period.
- 2.10 Additionally, we have earmarked capital Reserves which will be used to part fund 60% of the costs of replacement homes and for the repayment of HRA outstanding debt. The reserves will increase as the Housing Revenue Account generates ongoing surpluses over the next 30 year period.
- 2.11 The capital expenditure on the existing housing stock and neighbourhoods is based upon our stock condition data. The future capital programmes will be based upon investment need resulting from rolling stock condition surveys and guided by the principles outlined in the HRA Asset Management Strategy.
- 2.12 In addition to maintaining adequate HRA balance reserves and earmarked capital reserves, the Business Plan produces a fully financed capital programme. The base plan assumptions indicate that we can deliver the investment required in our homes from the resources that we have available.
- 2.13 Essentially, the base plan demonstrates that our Housing Revenue Account is financially viable over the long term, and we will have resources available to help us manage risk and pay for our existing plans and the investment needed in our council housing. We will strive to ensure that future investment in our housing stock provides excellent value for money.

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The Government's Consultation on Rent Increases

- 2.14 The Council have been consulted on raising Housing Rents. As you will have seen in the Local Government Press, DLUHC have run a consultation that required a response by the 12th October on the Councils view of limiting increases to 3%, 5% or 7%. Articles suggest that these will be the maximum. This is due to the present national formula being CPI plus 1% which the Government see as being unaffordable as it would lead to rises of well above 10%.
- 2.15 The Council have just been through a process in Tranche 1 of the budget for General Fund Services where we are increasing most Fees and Charges by 10% using the following Rationale:
- We have the proposed £1,925 increases in Pay on all spinal points.
 - We have inflation running at over 10%.
 - We have Fuel inflation running at over 100% (and up to 400%).
 - We have a limit on raising Council Tax of 1.99%.
- 2.16 The HRA is different as it is ring fenced and cannot be supported from the General Fund. Overall:
- You must plan for multiple years (30).
 - The HRA **cannot** go into deficit.
 - Rents (and Service charges) need to reflect the full cost of delivery to residents and tenants including the cyclical refurbishment and repairs of homes.
- 2.17 An Officer meeting was held on the 4th October to assess the 3 options and what would be the most viable solution for the Council – while limiting increase to tenants and residents. A number of different scenarios were assessed for the three options. Different variables were input and the following key assumptions were arrived at for planning purposes.
- Pay inflation in 23/24 is assumed to be 4.4%, reducing to 2.5% in 24/25 before levelling out at 1% for future years.
 - Inflation is assumed to be 10% in 23/25, reducing to 7.5% in 25/26, then 5% to 26/27 before flattening out at 3% for future years.
 - Right to buys are assumed to be 40 a year offset to a degree by New Build/Acquisitions of 20 a year – seeing a net 20 reduction from our initial 5,563 properties over time.

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- 2.18 These scenarios seemed to the group to be prudent given where the economy is at the present time
- If rents were to rise by just 3% a year a loss is made in the years 23/24 to 27/28 of a combined amount of £965k. This would cut the HRA earmarked reserves by a third.
 - If rents were to rise by 5% for the 2 years, then reducing to 3% then a surplus is continued to be delivered ensuring the viability of the HRA.
 - If rents were to rise by 7% for 2 years this doubles the surpluses seen in the 5% option.
- 2.19 It is the Officers view in assessing this data, the affordability to residents/tenants, and the overall viability to the HRA that a 5% increase for 2 years is the Councils response to the Consultation. We now await the Governments response to this consultation.

3. FINANCIAL IMPLICATIONS

- 3.1 There are no direct financial implications arising out of this report. The projected outturn position shows a revenue underspend to budget of £141k and capital slippage of £4.03m for the financial year.

4. LEGAL IMPLICATIONS

- 4.1 The Council has a statutory responsibility to comply with housing and financial regulations.

5. STRATEGIC PURPOSES - IMPLICATIONS**Relevant Strategic Purpose**

- 5.1 The issues detailed in this report link to the following strategic purposes:
- Finding somewhere to live.
 - Living independent, active, and healthy lives.

as well as ensuring that there is an effective and sustainable HRA.

Climate Change Implications

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- 5.2 As set out in section 2.8, the Council will be undertaking a programme for the decarbonisation of homes.

6. OTHER IMPLICATIONS

Equalities and Diversity Implications

- 6.1 The new contract for disabled adaptations will speed up the process of tenants with identified needs getting the adaptations they require.

Operational Implications

- 6.2 The HRA is run by a separate set of rules from the Council. It has its own separate accounts and must remain in surplus.

7. RISK MANAGEMENT

- 7.1 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. The HRA is part of that Internal Audit process.

8. APPENDICES and BACKGROUND PAPERS

Appendix A – Capital Spend by Project

Audit, Governance & Standards Committee**27th October****2022****9. REPORT SIGN OFF**

Department	Name and Job Title	Date
Portfolio Holder	Councillor Karen Ashley, Portfolio Holder for Finance and Governance	
Lead Director / Head of Service	Peter Carpenter – Interim Director of Finance	19 Oct 2022
Financial Services	Peter Carpenter – Interim Director of Finance	19 Oct 2022
Legal Services	N/A	
Policy Team (if equalities implications apply)	N/A	
Climate Change Officer (if climate change implications apply)	N/A	

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Appendix A – Capital Spend by Project

REDDITCH BOROUGH COUNCIL**Audit, Governance & Standards Committee****27th October****2022**

HRA Capital Outturn Quarter 2 2022-23									
Project	Project	Project Description	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	Notes
			Full Year Budget £'000	Budget to Date Apr - Sept £'000	Actuals + Comm Apr - Sept £'000	Variance Apr - March £'000	Projected Outturn £'000	Projected Variance £'000	
100066 - Design and Supe	100066	- Design and Supe	350,000.00	175,000.00	-	-175,000	507,000.00	157,000.00	More staff time allocated to the delivery of the capital programme
100067 - Door Entry/CCTV	100067	- Door Entry/CCTV	500,000.00	250,000.00	446,633.33	196,633	600,000.00	100,000.00	Significant improvement in contractor delivery and additional schemes of works identified
100068 - HRA Hard Wire S	100068	- HRA Hard Wire S	590,000.00	295,000.00	398,535.65	63,536	590,000.00	-	Behind on payments - New regulations from OJ10 fast tracking non compliant properties
100070 - HRA Bin Store	100070	- HRA Bin Store	150,000.00	75,000.00	51,900.39	-23,100	175,000.00	25,000.00	Additional sites were identified that required replacement
100073 - General Roofing	100073	- General Roofing	150,000.00	75,000.00	4,225.00	-70,775	100,000.00	50,000.00	Contract awarded but subject to leaseholder consultation
100074 - Balcony Replace	100074	- Balcony Replace	50,000.00	25,000.00	14,307.75	-10,692	10,000.00	40,000.00	Contract at procurement stage therefore limited spend expected in FY
100076 - Water Supply	100076	- Water Supply	25,000.00	12,500.00	-	-12,500	25,000.00	-	Contract awarded but subject to leaseholder consultation
100082 - HRA Property pu	100082	- HRA Property pu	-	-	25,820.08	-25,820	-	-	
100083 - HRA Compartment	100083	- HRA Compartment	2,000,000.00	1,000,000.00	494,966.77	-505,033	1,500,000.00	500,000.00	Significant improvement in contractor delivery and add schemes of works identified
100084 - Major Works wor	100084	- Major Works wor	600,000.00	300,000.00	642,891.17	342,891	750,000.00	150,000.00	Existing and newly arising capital works
100098 - HRA-Energy Eff	100098	- HRA-Energy Eff	500,000.00	250,000.00	275,306.24	25,306	270,000.00	230,000.00	Completion of works now signed off
110001 - INTERNAL REFURB	110001	- INTERNAL REFURB	2,000,000.00	1,000,000.00	46,548.76	-953,451	300,000.00	1,700,000.00	Tenders returned and being evaluated so spend expected to be low this financial year
110002 - FIRE ALARM UPGR	110002	- FIRE ALARM UPGR	300,000.00	150,000.00	33,755.65	-116,244	90,000.00	210,000.00	
110003 - HIGH TREES PROJ	110003	- HIGH TREES PROJ	500,000.00	250,000.00	19,063.42	-230,937	30,000.00	470,000.00	Tenders being developed - will be mainly fees
110004 - DISREPAIR CASES	110004	- DISREPAIR CASES	75,000.00	37,500.00	26,649.97	-10,850	75,000.00	-	
110005 - External Improvements	110005		100,000.00	50,000.00	29,910.45	-20,090	30,000.00	70,000.00	External works to Mendip Rise only in FY
110006 - Community Safety	110006	- Community Safety	175,000.00	87,500.00	-	-87,500	10,000.00	165,000.00	Improvements to Cedar view identified but limited spend in FY
			14,180,000.00	7,090,000.00	6,724,398.67	365,601.33	10,137,000.00	4,048,000.00	

REDDITCH BOROUGH COUNCIL**Audit, Governance & Standards Committee 27 October 2022****Quarterly Risk Update**

Relevant Portfolio Holder	Councillor – Karen Ashley Portfolio Holder for Finance and Enabling
Portfolio Holder Consulted	-
Relevant Head of Service	Michelle Howell – Head of Finance and Customer Services
Report Author Peter Carpenter	Job Title: Head of Finance and Customer Services Contact email: michelle.howell@bromsgroveandredditch.gov.uk
Wards Affected	All Wards
Ward Councillor(s) consulted	No
Relevant Strategic Purpose(s)	An effective and sustainable Council
Non-Key Decision	
If you have any questions about this report, please contact the report author in advance of the meeting.	

This report sets out Council activity to identify, monitor and mitigate risk.

2. RECOMMENDATIONS

Audit, Governance & Standards Committee are asked to:

- Note the present list of Corporate Risks.
- Note the progress made on the Action Plan approved by CMT on the 16th March.

3. KEY ISSUES**Background**

- 3.1 In 2018/19, an audit of Risk Management provided an assurance level of limited assurance due to weaknesses in the design and inconsistent application of controls. As a result of the audit, a review was commissioned and undertaken by Zurich Municipal to consider the Council's risk management arrangements and to advise of any recommendations. In response to the Zurich review a Risk Management Strategy was produced for both Bromsgrove District Council and Redditch Borough Council.
- 3.2 A follow-up review was carried out by Internal Audit in March 2021 (Final Report June 2021) with the purpose of identifying what progress had been made against the Risk Management Strategies. At that time there was a lack of evidence that the actions within the Risk Management Strategies had been fully completed and embedded within the Councils and therefore no assurance could be given.

REDDITCH BOROUGH COUNCIL**Audit, Governance & Standards Committee 27 October 2022**

- 3.3 CMT that acknowledging that the embedding of effective risk management needed to be driven and led by senior management and cascaded down throughout the Council. It recommended that:
- An initial Officer Risk Board to take place on in the first week of April 2022. This happened on the 8th April. Two further rounds of the Officer Board have now taken place on the 22nd June and the 21st September to embed processes.
 - Each department nominate a representative to a Risk Board. These representatives meet on a quarterly basis and report back to management teams.
 - Each department to complete an updated Risk Register by Wednesday 6th April. This Report is the second update of the Risk Register following that initial re-baselining on the 6th April.
 - That the Audit Committee, who both met in the week commencing the 11th April, be verbally updated on Progress. The Audit Committee reviewed Risk Registers in July and this Report is the second round of updates being reported to embed that process. These reports have also been presented to Cabinet.
 - CMT be updated at their meeting on 13th April on progress and ongoing on progress. CMT were presented with an initial draft Corporate Risk Register for approval, and further updates were presented to Cabinet at the end of June and the end of September to embed the overall process.
 - That updated reports are prepared for next cycle of Audit Committees. This cycle is in October 2022 and is the second series of updates.
 - That the Officer Group update the Risk Register and formally report for CMT on a quarterly basis. These quarterly updates happened on the 29th June and the 28th September

The Definition of a Corporate Risk

- 3.4 The definition of a Corporate Risk remains unchanged. The Officer Risk Board review at their quarterly meetings risks that should be raised to Corporate Risks and those that should be reduced to Departmental Risks. This definition is below:

“For a **Risk** to move from being **Departmental** in nature to being **Corporate** in nature that it ***must have significant impact on Councils finances, be cross departmental in nature and/or result in Serious reputational damage.*** The Officer Risk Board will vet departmental risks using this definition to move then to Corporate Risks at their quarterly meetings.”

- 3.5 At the June Officer Risk Board it was agreed that “Green” Departmental Risks should be taken off this list if they have been to two consecutive meetings and mitigating actions have been fully put into place for them.

The 4Risk System

- 3.6 The Council have reviewed the use of the 4Risk system to manage its risks. It was the view of the Officer Risk Board, and endorsed by CMT, that this was fit for purpose but

REDDITCH BOROUGH COUNCIL**Audit, Governance & Standards Committee 27 October 2022**

like any system it needed to be properly completed and updated. The Officer Risk Board reviews this on a quarterly basis.

The baseline Departmental Risks are included in the following table – this was prior to any Risk Board meetings in April which started to actively challenge, mitigate and remove/add where relevant Risks.

Original Baseline April 2022

Service Area	Red	Amber	Green	Total
Customer Access and Financial Support	12	20	13	45
Finance	0	0	4	4
Environmental Services	0	2	11	13
Leisure & Cultural Services	0	3	3	6
Legal, Equalities and Democratic Services	0	0	7	7
ICT	2	4	5	11
Planning Services	0	1	1	2
Housing	1	11	11	23
Community Services	1	1	5	7
HR	0	0	1	1
Total	16	42	61	119

The Officer Meetings at the end of June, **which was not reported to Committee due to timing differences** saw the number of risks reduce as follows to 96 Risks:

Service Area	Red	Amber	Green	Total
Customer Access and Financial Support	0	6	12	18
Finance	0	2	2	4
Environmental Services	0	2	11	13
Leisure & Cultural Services	0	3	3	6
Legal, Equalities, Democratic Services & Property	0	3	9	12
ICT	2	6	2	10
Planning Services	0	2	1	3
Housing	1	10	10	21
Community Services	0	2	6	8
HR	0	0	1	1
Total	3	36	57	96

The Three departmental red risks were:

- ICT 7 - Failure to identify, maintain and test adequate disaster recovery arrangements
- ICT 11 - System functionality to manage records

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- HOU 26 - Failure to deliver a service to QCQ requirements at St David's House

3.8 The Update as at the end of September sees that Departmental total reduce to 83

Service Area	Red	Amber	Green	Total
Customer Access and Financial Support	1	5	13	19
Finance	0	2	2	4
Environmental Services	0	1	11	12
Leisure & Cultural Services	0	1	0	1
Legal, Equalities, Democratic Services & Property	0	1	9	10
ICT	2	4	4	10
Planning Services	0	1	0	1
Housing	1	9	7	17
Community Services	0	2	6	8
HR	0	0	1	1
Total	4	26	53	83

Red Departmental Risks are now

- REV7 - Revenues - Performance Indicator data is not robust
- ICT7 - IT - Failure to identify, maintain and test adequate disaster recovery arrangements
- ICT11 - IT – System functionality to manage records
- Hou26 - Housing – Failure to deliver a service to QCQ requirements at St David's House

3.9 This report sets out the revised listing, following departmental reviews submitted to Risk Board on the 21st September. All items have been reviewed by Risk Champions and respective DMT's in each Service Area – as per the requirements of the last two Risk Boards. Risks are being reviewed departmentally on a monthly basis now across all services (with one exception in August). Service representatives continue to challenge individual items, which is on the data in the following Tabs underneath each Risk, to ensure that all controls and assurances are properly monitored and assured:

- Existing Controls,
- Action Required,
- Assurance Record.

Corporate Risks

3.10 The Officer Risk Board reviewed the risks in the above table at their meetings on the 8th April and 22nd June and the 21st September using the new definition of "Corporate Risks". The table below sets out the updated Corporate Risk Register that the Risk Board took to CMT and gained their approval. There is one additional Corporate Risk added, which is

REDDITCH BOROUGH COUNCIL**Audit, Governance & Standards Committee 27 October 2022**

the delivery of Levelling UP, UK Shared Prosperity Fund and Towns Fund Projects due to resource implications and the requirement to spend all funding before April 2025 and April 2026 respectively.

Risk Ref	Risk Title	Action	Narrative
COR9	Non-Compliance with Health & Safety Legislation	Remain	Is an issue across all Departmental Risk Registers
COR10	Decisions made to address financial pressures and implement new projects that are not informed by robust data and evidence	Remain	High Risk Projects are brought to CMT on a quarterly basis and CMT also need to monitor those Projects.
COR14	Non-Adherence with Statutory Inspection Policy	Remain	Is an issue across all Departmental Risk Registers
COR15	Impact to changes in Partner Funding Arrangements	Remain	This was in relation to both Leisure Providers and WRS. Risk should remain but closely tied to New01
COR16	Management of Contracts (should not be Conveyances reading the backing documents)	Remain	CMT on 30/3 had a report on levels of non-compliance on contracts. This risk needs to be updated to reflect that Audit Report.
COR17	Resolution of the approved Budget Position in both Councils	Remain	Both Councils have approved budget plans which reduce reserve levels to dangerous levels over the MTFS period. Budgets need to be balanced and reflect national changes and the funding envelope and associated pressures Councils now find themselves in
COR18	Protection from Cyber Attack	Remain	Councils are under increasing danger of Cyber-attack which affects service delivery and associated recovery plans. It has taken Councils over 18 months to recover from such an incident. It is imperative that the Council has defences in place to minimise the risk of such an attack.
COR19	Adequate Workforce Planning	Remain	That the Council have an available workforce to discharge its duties to the public.
COR20	Financial Position Rectification	Remain	The Council is presently over a year behind in financial returns and this potentially affects service delivery and reputation. That the Council rectify this position in a timetable agreed with all major stakeholders.
COR22	Delivery of Levelling up, Towns Fund and UK Shared Prosperity Fund work	New	Delivery of Levelling UP, UK Shared Prosperity Fund and Towns Fund Projects are a high risk due to status, level of external funding, resource implications and the requirement to

REDDITCH BOROUGH COUNCIL**Audit, Governance & Standards Committee 27 October 2022**

			spend all funding before April 2025 and April 2026 respectively
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The Risk Management Framework

- 3.11 In 2019, the Council commissioned work with Zurich on Risk Management. A Risk Management Framework was created although this was not approved by CMT at the time. This Risk Management Framework is attached as Appendix B. This Framework was approved for use at the meeting of CMT on the 13th April. The Board's next task is to design Risk Training based on its content to managers.

4. Legal Implications

- 4.1 No Legal implications have been identified.

5. Financial Implications

- 5.1 The Council spend significant sums insuring itself and must also hold Reserves to mitigate the costs of risks should they happen. A comprehensive Risk Management approach ensures risk and its consequences, including financial ones, are minimised.

6. Strategic Purpose Implications**Relevant Strategic Purpose**

- 6.1 A comprehensive Risk Management approach ensures **Risk and its Consequences** is minimised for the Council.

Climate Change Implications

- 6.2 The green thread runs through the Council plan. This includes risks linked to activities and actions that link to our climate.

7. Other Implications**Customer / Equalities and Diversity Implications**

- 7.1 If risks are not mitigated it can lead to events that have Customer/Equalities and Diversity implications for the Council.

Operational Implications

- 7.2 Risks are inherent in almost all the Councils operational activities and therefore significant risks need to be identified, monitored and mitigated.

REDDITCH BOROUGH COUNCIL**Audit, Governance & Standards Committee 27 October 2022****8. RISK MANAGEMENT**

8.1 This report is about Risk Management.

9. APPENDENCES

None

AUTHOR OF REPORT

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AUDIT, GOVERNANCE AND STANDARDS COMMITTEE

Work Programme 2022-23

October 2022

- Standards Regime - Monitoring Officer's Report
- Annual Review from the Local Government Ombudsman
- Feckenham Parish Council Representative's report - Standards Regime
- Grant Thornton External Audit Sector Update
- Grant Thornton External Audit Progress Report*
- Internal Audit Progress Report
- HRA S151 Update
- Treasury Report Update*
- Quarterly Risk Update (Q1 & Q2)
- Risk Champion Update
- Audit, Standards and Governance Committee Work Programme

January 2023

- Statement of Accounts 2020/2021
- Monitoring Officer's Report
- Feckenham Parish Council Representative's report - Standards Regime
- External Audit Plan 2022/23
- Grant Thornton External Audit Progress Report and Sector Update
- Internal Audit Progress Report
- Financial Savings Monitoring Report
- Treasury, Capital, and Investments reports
- Corporate Risk Register
- Risk Champion Update
- Audit, Standards and Governance Committee Work Programme

AUDIT, GOVERNANCE AND STANDARDS COMMITTEE

April 2023

- Statement of Accounts 2021/2022
- External Audit - Audit Findings Report
- Treasury Management Strategy and Capital Strategy Report
- Financial Savings Monitoring Report
- Corporate Governance and Risk Update
- Risk Champion Verbal Update (Councillor Thain)
- Committee's Work Programme
- Monitoring Officer's Report
- Feckenham Parish Council Representative's report - Standards Regime
- Grant Thornton External Audit Progress Report and Sector Update
- Internal Audit Progress Report
- Internal Audit Plan 2019/20
- Accounting policies report
- Treasury Report Update (6 monthly)
- Corporate Governance and Risk Update
- Covid-19 grants
- Corporate Governance and Risk Update (including Risk Strategy)
- HRA S151 Update
- Audit, Standards and Governance Committee Work Programme

*to be considered at a later meeting