



Borough of Tamworth

Marmion House,
Lichfield Street, Tamworth,
Staffordshire B79 7BZ.

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AUDIT AND GOVERNANCE COMMITTEE

2 February 2022

Dear Councillor

A meeting of the Audit and Governance Committee will be held in **Council Chamber, Marmion House, Lichfield Street, Tamworth, B79 7BZ on Thursday, 10th February, 2022 at 6.00 pm.** Members of the Committee are requested to attend.

Yours faithfully

A handwritten signature in black ink, appearing to be 'A. B.', followed by a long horizontal line extending to the right.

CHIEF EXECUTIVE

A G E N D A

NON CONFIDENTIAL

- 1 Appointment of Chair**
(To appoint the Chair of the Audit & Governance Committee)
- 2 Minutes of the Previous Meeting** (Pages 5 - 8)
- 3 Apologies for Absence**
- 4 Declarations of Interest**

To receive any declarations of Members' interests (pecuniary and non-pecuniary) in any matters which are to be considered at this meeting.

When Members are declaring a pecuniary or non-pecuniary interest in respect of which they have dispensation, they should specify the nature of such interest. Members should leave the room if they have a pecuniary or non-pecuniary interest in respect of which they do not have a dispensation.

5 Update from External Auditors

(External Auditors)

6 Risk Management Quarterly Update (Pages 9 - 26)

(Report of the Assistant Director, Finance)

7 Internal Audit Quarterly Update Report Q3 (Pages 27 - 48)

(Report of the Audit Manager)

8 Audit Committee Effectiveness (Pages 49 - 66)

(Report of the Audit Manager)

9 Audit and Governance Committee Timetable (Pages 67 - 72)

(Discussion Item)

Access arrangements

If you have any particular access requirements when attending the meeting, please contact Democratic Services on 01827 709267 or e-mail democratic-services@tamworth.gov.uk. We can then endeavour to ensure that any particular requirements you may have are catered for.

Filming of Meetings

The public part of this meeting may be filmed and broadcast. Please refer to the Council's Protocol on Filming, Videoing, Photography and Audio Recording at Council meetings which can be found [here](#) for further information.

If a member of the public is particularly concerned about being filmed, please contact a member of Democratic Services before selecting a seat

FAQs

For further information about the Council's Committee arrangements please see the FAQ page [here](#)

To Councillors: R Ford, J Chesworth, T Clements, A Cooper, M J Greatorex, Dr S People
and P Thurgood

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MINUTES OF A MEETING OF THE AUDIT AND GOVERNANCE COMMITTEE HELD ON 28th OCTOBER 2021

PRESENT: Councillor M Summers (Chair), Councillors R Ford (Vice-Chair), A Cooper, M J Greatorex, Dr S Peple and P Thurgood

Officers Stefan Garner (Executive Director Finance), Andrew Wood (Audit Manager) and Tracey Pointon (Legal Admin & Democratic Services Manager)

Visitors Mark Stocks from Grant Thornton

34 APOLOGIES FOR ABSENCE

Apologies for absence were received from Councillor J Chesworth

35 MINUTES OF THE PREVIOUS MEETING

The minutes of the meeting held on 16th September 2021 were approved and signed as a correct record.

(Moved by Councillor R Ford and seconded by Councillor Dr. S Peple)

36 DECLARATIONS OF INTEREST

There were no declarations of Interest.

37 APPOINTMENT OF EXTERNAL AUDITOR - RE ACCOUNTS COMMENCING 2023/2024

Report of the Executive Director Finance (S151) to advise Members of the options process and legislative requirement to appoint External Auditors for the Accounting Periods from 2023/2024 and to seek Member endorsement of the recommended option for Cabinet & Council approval.

RESOLVED: That the Committee

Endorsed the report going forward to Cabinet to recommend to Council that the Authority opts into the appointing person arrangements made by the Public Sector Audit Appointments

(PSAA) for the appointment of External Auditors; and

Agreed that the Executive Director Finance (S151) confirms our interest in undertaking the opt in appointing process following ratification by Council and has delegated powers in relation to the appointing process.

(Moved by Councillor R Ford and seconded by Councillor Dr. S Peaple)

38 RISK MANAGEMENT QUARTERLY UPDATE - QUARTER 2

Report of the Assistant Director Finance to report on the Risk Management process and progress for Quarter 2 of the 2021/22 financial year

RESOLVED: That committee
endorsed the Corporate Risk Register.

(Moved by Councillor M Summers and Seconded by Councillor P Thurgood)

39 COUNTER FRAUD UPDATE

Report of the Audit Manager to provide Members with an update of counter fraud work completed this financial year, including an updated fraud action plan and fraud risk register; the updated Counter Fraud & Corruption Strategy; the updated Whistleblowing Policy; and the updated Anti Money Laundering Policy

RESOLVED: That Committee

1. Noted the updated report, including the updated fraud action plan and the fraud risk register,
2. Endorsed the refreshed Counter Fraud & Corruption Policy Strategy,
3. Endorsed the refreshed Whistleblowing Policy and;
4. endorsed the refreshed Anti Money Laundering Policy

(Moved by Councillor M Greatorex and seconded by Councillor A Cooper)

40 INTERNAL AUDIT QUARTERLY PROGRESS REPORT - QUARTER 2

Report of the Audit Manager to provide Audit & Governance Committee with internal audit's progress report for the period to September 2021 (Quarter 2).

RESOLVED: That Committee

1. endorsed the progress report; and
2. endorsed the Audit Needs Assessment Report in relation to IT Audit Plan for 2021/2022

(Moved by Councillor M Summers and seconded by Councillor M Greatorex)

41 AUDIT AND GOVERNANCE COMMITTEE TIMETABLE

The Committee reviewed the timetable and the Chair informed the Committee that there may be a working Group/Audit and Governance Sub Committee set up to review for the Future High Street Fund Risk Management.

42 EXCLUSION OF THE PRESS AND PUBLIC

RESOLVED: That Members of the press and public be excluded from the meeting during consideration of the following item on the grounds that the business involves the likely disclosure of exempt information as defined in Paragraph 3 of Part 1 of Schedule 12A to the Local Government Act 1972.

(Moved by Councillor M Summers and seconded by Councillor P Thurgood)

43 FUTURE HIGH STREETS FUND RISK MANAGEMENT

Report of the Assistant Director - Growth and Regeneration to provide an update to the Committee to explain the approach to risk management for the Future High Streets Fund programme

Chair moved a motion to hold meetings of the Audit & Governance Sub Committee to review the Risk Management Report for the Future High Street Fund. Date to be confirmed then to be held quarterly.

(Moved by Councillor M Summers and seconded by Councillor R Ford)

44 UPDATE ON THE AUDIT FINDINGS REPORT

Mark Stocks, from Grant Thornton, updated the Committee on the Exempt part of the Audit findings Report. After a discussion no further information is required.

Chair

DRAFT

AUDIT AND GOVERNANCE COMMITTEE

Thursday, 10th February 2022

REPORT OF THE ASSISTANT DIRECTOR FINANCE

RISK MANAGEMENT QUARTERLY UPDATE

Purpose

To report on the Risk Management process and progress for Quarter 3 of the 2021/22 financial year

Recommendations

- **That the Committee endorses the Corporate Risk Register.**

Executive Summary

One of the functions of the Audit & Governance Committee is to monitor the effectiveness of the Authority's Strategic risk management arrangements. This report includes the actions taken to manage those risks. Corporate risks are identified, managed and monitored by the Corporate Management Team (CMT) on a quarterly basis.

A copy of the current Corporate Risk Register is attached, as **Appendix A** There has been little change on the risk register for the last quarter apart from the decision not to engage with a peer review. This item will be removed from the register and re-instated when it is rescheduled. The risk control measure for Management of Assets - delivery Corporate Capital Strategy and Asset Management Strategy actions is highlighted as it is only partially completed due to delays caused by the pandemic.

The Operational risk champions group have met to discuss cross service risks and will report items of significance that could affect the strategic risks. From the recent meeting of the group the issue requiring a Social housing self-assessment was raised, this is of particular issue as it is driven in part by the current high profile problem with property cladding. The Council will commission a specialised social housing consultant, to undertake a comprehensive self-assessment of Tamworth Borough Council's compliance and this will inform the final self-assessment report and improvement action plan that will be presented to Council Cabinet members. This is an operational issue but has a direct impact on the corporate priority to meet housing needs through a variety of approaches and interventions.

A recent Aviva publication of the top 10 risks identified by a range of organisations with a comparison between 2020 and 2021 is attached as **Appendix B**. This is of interest as it provides a wider view of business Risk from a cross section of organisations. The report also provides external validation of our current strategic risks. A comparison between the Aviva top risks and our top risks show a high level of alignment with only our focus on community issues being different. It shows the

similarity with risks we have identified. This includes; the health risks and business interruptions experienced as organisations adapt, or add, processes to manage the pandemic risk, and the move out of the depressed business positions and into a more active environment raising risks of economic concerns and staff shortages. These latter risks have a potential to disrupt the recovery as the economy opens up again.

Locally the recovery and reset programme will be considering the risks faced and seek to minimise the negative effects and maximise any positive aspects.

Various national shortages over a range of goods and services continue and are areas for concern and consideration of these includes HGV drivers, energy supplies, construction materials, and the general shortages of skilled workers leading to increased staffing costs in many industries.

The latest information suggests that the supply of construction materials is improving but the latest estimate of increased energy costs are 43% for Electricity and 105% for Gas. These do not directly affect the provision of our services but are likely to have an upward pressure on cost levels as inflation increases, or lengthen project delivery timetables until the strain on the supply chains relax.

Options Considered

None.

Resource Implications

None.

Legal / Risk Implications

There are no direct legal implications from this report but failure to manage strategic risks could lead to issues in delivering strategic priorities.

SUSTAINABILITY IMPLICATIONS

None

BACKGROUND INFORMATION

None

REPORT AUTHOR

Roger Bennett ext. 246

LIST OF BACKGROUND PAPERS

None

APPENDICES

Appendix A Corporate Risk Register


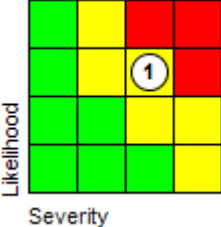

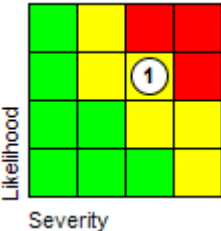
Appendix B Aviva Top Ten Risks

Corporate Risks Summary Page

Generated on: 01 February 2022

Corporate Risk Heading	Status	Status	Current Risk Matrix	Executive Leadership Team
Finance/Financial stability		Warning		Stefan Garner
Modernisation and commercial agenda		OK		Anica Goodwin
Governance		Warning		Anica Goodwin
Community Focus		Warning		Rob Barnes


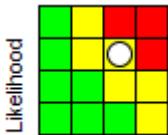
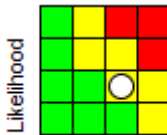
Page 1

Corporate Risk Heading	Status	Status	Current Risk Matrix	Executive Leadership Team
Economic Growth and Sustainability		Warning		Stefan Garner
Organisational Resilience		Warning		Rob Barnes

1. Finance/Financial Viability

Generated on: 01 February 2022

Corporate Risk	To ensure that the Council is financially sustainable as an organisation
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Original Matrix		Current Risk Matrix		Target Risk Matrix	
Severity	4	Severity	3	Severity	3
Likelihood	4	Likelihood	3	Likelihood	2
Risk Score	16	Risk Score	9	Risk Score	6
		Date Reviewed	13-Jan-2022	Target Date	

<p style="writing-mode: vertical-rl; transform: rotate(180deg);">Causes Page 13</p>	<ul style="list-style-type: none"> * Austerity cuts/Major variances to the level of grant/subsidy * The uncertainty and financial disruption from External economic influences - mainly on income levels and current cost / inflationary pressures (and potential contractual cost increases) * Poor Procurement practices and weak or ineffective Contract Management meaning VFM not maximised and TBC exposed to unnecessary liabilities. 	<p style="text-align: center;">Consequences</p>	<ul style="list-style-type: none"> * Inability to plan long term due to uncertainty over future Local Government funding. The planned funding reforms, Fair Funding Review, business rates reset and the revised business rates retention scheme has been deferred again although no timescales have been released. * Unplanned cost reductions / savings requirements * Financial issues leading to the Authority being taken over by Government appointed officers
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Risk Control Measure	Risk Control Measure Due Date	Risk Control Measure Status	Risk Control Measure Note	Assistant Director
Manage impact of Welfare benefit reforms	31-Mar-2022		Corporate project including corporate debt strategy review, impact of welfare reforms (Universal credit etc) in scope	Tina Mustafa
Maximise Business rate retention including equalisation reserves	31-Mar-2022			Lynne Pugh
Monthly budget management	31-Mar-2022		Quarter 3 budget Monitoring updated	Lynne Pugh
Recovery and Reset Programme	31-Mar-2025		Highlight reports shared with corporate scrutiny as part of wider R&R reporting arrangements	Tina Mustafa

Robust monitoring process for MTFS in place and Quarterley Healthcheck update to Members

31-Mar-2022



Report to Cabinet 20th January and Corporate Scrutiny on 26th January

Lynne Pugh

Latest Note

As part of the recent Spending Review, no announcement was made about the Government's plans for funding reform or a reset of the Business Rates Retention (BRR) system, both of which were originally expected to be implemented in 2019/20, but which have been delayed a number of times.

The 2022/23 local government finance settlement has now been published, for one year only and is based on the Spending Review 2021 (SR21) funding levels. No detailed announcements are made on funding reform, though the Government have stated that it is committed to ensuring that funding allocations for councils are based on an up-to-date assessment of their needs and resources and over the coming months, they will work closely with the sector to look at the challenges and opportunities facing the sector before consulting on any potential changes.

While this means the Council will be able to retain its business rate growth for 2022/23, it also means that the uncertainty continues and potentially the Council still faces losing this growth from 2023/24 as, over the coming months, the Government have stated that they will work with the sector before consulting on funding reform.

Corporate Priority affected

To be financially stable

To ensure our decisions are driven by evidence and knowledge

To facilitate sustainable growth and economic prosperity




2. Modernisation and Commercialisation Agenda

Generated on: 01 February 2022

Corporate Risk	Failure to Develop and implement Continuous Service improvement and develop employees to perform the right work
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Original Matrix		Current Risk Matrix		Target Risk Matrix	
Severity	2	Severity	2	Severity	1
Likelihood	2	Likelihood	2	Likelihood	2
Risk Score	4	Risk Score	4	Risk Score	2
		Date Reviewed	21-Jan-2022	Target Date	
Causes	<ul style="list-style-type: none"> * Slow or no progress on commercial investment strategy * Under utilisation of Assets * The uncertainty and financial disruption from External Economic influences and current cost / inflationary pressures (and potential contractual cost increases. * Failure to have the organisational structure and a skilled and motivated workforce 		Consequences	<ul style="list-style-type: none"> * Tamworth not seen as a positive place to live or invest in * Lack of economic and commercial growth * General community malaise * Unable to deliver agreed strategies 	

Risk Control Measure	Risk Control Measure Due Date	Risk Control Measure Status	Risk Control Measure Note	Assistant Director
Continue with channel shift to digital across all departments and Implement Corporate customer portals	31-Mar-2022		My Housing and My Tamworth portal implemented Digital Development plan corporate project will continue with channel shift project	Zoe Wolicki
Corporate Project Management	31-Mar-2022		review almost complete new corporate plan underway to support	Zoe Wolicki

Delivery of the planned commercialisation strategy	31-Mar-2022		Draft Strategy written	Lynne Pugh
Management of Assets - deliver Corporate Capital Strategy and Asset Management Strategy actions	31-Dec-2021		Condition survey work completed (delayed due to pandemic). Gap analysis completed. Data being analysed for the update of strategy documents.	Paul Weston
Workforce Planning	31-Mar-2022		OD Strategy under development consultant appointed Sector skills shortages being factored Impact of covid being monitored/ managed	Zoe Wolicki

Latest Note


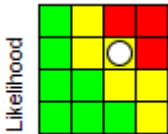

Corporate Priority affected



- To be financially stable
- To ensure our employees have the right skills and culture to help our residents, visitors and businesses
- To ensure our service delivery is consistent, clear, and focused
- To ensure our decisions are driven by evidence and knowledge
- To facilitate sustainable growth and economic prosperity
- To create a new and developing vision for the continued evolution of Tamworth, including a Town Centre fit for the 21st century




3. Governance

Generated on: 01 February 2022

Corporate Risk	Avoid bad practices and contravention of legislative requirements and ensure the authority is held to account
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Original Matrix		Current Risk Matrix		Target Risk Matrix	
Severity	4	Severity	3	Severity	
Likelihood	3	Likelihood	3	Likelihood	
Risk Score	12	Risk Score	9	Risk Score	
		Date Reviewed	19-Jan-2022	Target Date	
Causes	<ul style="list-style-type: none"> * Failure of democratic process * Non-adherence to legislation - Ultra-vires actions and decisions * Cyber Attack due to lack of preparedness * No horizon scanning of legislative changes 		Consequences	<ul style="list-style-type: none"> * Prosecution of individuals * Loss of reputation * Authority taken over by Government appointed officers * Increase in costs, Legal and settlement 	

Risk Control Measure	Risk Control Measure Due Date	Risk Control Measure Status	Risk Control Measure Note	Assistant Director
Audit and Scrutiny Committees	31-Mar-2022			Lynne Pugh
Cyber Security	31-Mar-2022		completed annual penetration and social engineering test action plan developed cyber infozone pages updated	Zoe Wolicki

Data Protection	31-Mar-2022		DPO report statutory officers group quarterly monitored by group 1 reportable to ICO - no further action	Zoe Wolicki
Policies and Procedures	31-Mar-2022		critical policies and procedures associated with corporate plan will be reviewed including health and safety	Zoe Wolicki
Undertake Peer review	31-Mar-2022		Decision made to not progress with Peer Challenge. This action to be deleted	Anica Goodwin

Latest Note

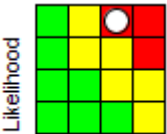
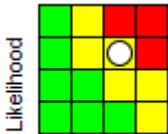
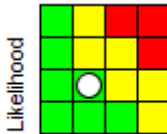
Corporate Priority affected

- To ensure our employees have the right skills and culture to help our residents, visitors and businesses
- To ensure our service delivery is consistent, clear, and focused
- To ensure our decisions are driven by evidence and knowledge




4. Community Focus

Generated on: 01 February 2022

Corporate Risk	Safety, health and wellbeing of the citizens of the borough
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Original Matrix		Current Risk Matrix		Target Risk Matrix	
Severity	3	Severity	3	Severity	2
Likelihood	4	Likelihood	3	Likelihood	2
Risk Score	12	Risk Score	9	Risk Score	4
		Date Reviewed	21-Jan-2022	Target Date	

Causes	<ul style="list-style-type: none"> * Lack of Community cohesion and engagement * Children & Adults at Risk of Abuse & Neglect * Modern Slavery * Lack of Affordable homes 	Consequences	<ul style="list-style-type: none"> * Increase in crime and disorder * Increased tensions in the community * Death or serious injury * Poor and overcrowded housing * Increased demand for social housing
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Risk Control Measure	Risk Control Measure Due Date	Risk Control Measure Status	Risk Control Measure Note	Assistant Director
Financial Inclusion policy	31-Mar-2022		Corporate Debt Strategy procurement underway. Project map identifies financial inclusion, customer intelligence and third sector as key work streams	Tina Mustafa
Partnership Groups around Vulnerability	31-Mar-2022			Joanne Sands
Partnership Working	31-Mar-2022			Joanne Sands

Training for Staff and Members	31-Mar-2022		Astute system used as policy management tool to issue and monitor acceptance of policies ongoing implementation of member induction programme and update to scrutiny	Zoe Wolicki
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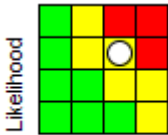
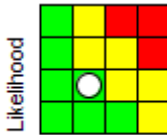
Latest Note

- Corporate Priority affected**
- To ensure our service delivery is consistent, clear, and focused
 - To ensure our decisions are driven by evidence and knowledge
 - To meet housing needs through a variety of approaches and interventions
 - To facilitate sustainable growth and economic prosperity




5. Economic Growth and Sustainability

Generated on: 01 February 2022

Corporate Risk	Lack of economic growth and sustainability in the Borough at the levels required
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Original Matrix		Current Risk Matrix		Target Risk Matrix	
Severity	4	Severity	3	Severity	2
Likelihood	3	Likelihood	3	Likelihood	2
Risk Score	12	Risk Score	9	Risk Score	4
		Date Reviewed	13-Jan-2022	Target Date	

Causes	<ul style="list-style-type: none"> * Lack of investment in the Borough * General downturn in the economy due to factors beyond our control * Failure to recognise economic changes 	Consequences	<ul style="list-style-type: none"> * Economic prosperity declines * Deprivation * Reduced Business Rates income
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Risk Control Measure	Risk Control Measure Due Date	Risk Control Measure Status	Risk Control Measure Note	Assistant Director
Develop a Master plan for the Town Centre & delivery of a co-ordinated Town Centre Programme	31-Mar-2022			Anna Miller
Longterm Investment / Prepare a viable deliverable plan that delivers the regeneration of Gungate	31-Mar-2022			Anna Miller
Support to local business	31-Mar-2022			Anna Miller

Latest Note	<i>The project for the town centre regeneration financed by the Future High street fund and being undertaken in conjunction with the Tamworth College represents a major contribution to the town centre programme and therefore a high profile risk area</i>
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Corporate Priority affected

To be financially stable

To ensure our employees have the right skills and culture to help our residents, visitors and businesses

To ensure our service delivery is consistent, clear, and focused

To ensure our decisions are driven by evidence and knowledge

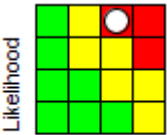
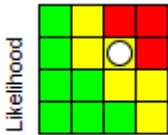
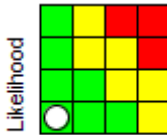
To facilitate sustainable growth and economic prosperity



To create a new and developing vision for the continued evolution of Tamworth, including a Town Centre fit for the 21st century

6. Organisational Resilience

Generated on: 01 February 2022

Corporate Risk	Failure to provide services or maintain the continued wellbeing and operations within the Borough
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Original Matrix	 <p style="font-size: small;">Likelihood</p> <p style="font-size: small;">Severity</p>	Current Risk Matrix	 <p style="font-size: small;">Likelihood</p> <p style="font-size: small;">Severity</p>	Target Risk Matrix	 <p style="font-size: small;">Likelihood</p> <p style="font-size: small;">Severity</p>
Severity	3	Severity	3	Severity	1
Likelihood	4	Likelihood	3	Likelihood	1
Risk Score	12	Risk Score	9	Risk Score	1
		Date Reviewed	21-Jan-2022	Target Date	
Causes	<ul style="list-style-type: none"> * Significant event outside of our control e.g. major disaster, pandemic etc. * Staff not aware of action to be taken in the event of an emergency/disaster * Lack of sufficient agile operational options 		Consequences	<ul style="list-style-type: none"> * Services not delivered * Life and property put in harms way * Reduced 'economic attractiveness' * Loss of reputation 	

Risk Control Measure	Risk Control Measure Due Date	Risk Control Measure Status	Risk Control Measure Note	Assistant Director
Business Continuity Planning	31-Mar-2022			Paul Weston
Emergency Planning	31-Mar-2022		CCU agreed outcomes through CMT/CEX meeting. Refund of c£10k due 2021/2022. Improvement Plan risk managed	Tina Mustafa

Latest Note

Corporate Priority affected

To be financially stable

To ensure our employees have the right skills and culture to help our residents, visitors and businesses

To ensure our service delivery is consistent, clear, and focused

To ensure our decisions are driven by evidence and knowledge

To meet housing needs through a variety of approaches and interventions

To facilitate sustainable growth and economic prosperity

To create a new and developing vision for the continued evolution of Tamworth, including a Town Centre fit for the 21st century

Our research this year shows a strong link between how worried a business is about a risk and the level of control a business has over it. Issues such as the impacts of Brexit, a shortage of skilled workforce, climate change and environmental risks show extremely high levels of worry for the businesses that consider them risks, whereas those more within a company's control, such as their brand and reputation and technological risks, are considered less worrying.

The risks businesses are exposed to are far more interconnected than in the past and can no longer be dealt with in a siloed fashion. The impacts of Brexit and the pandemic have affected the economy, the supply chain, business interruption and the workforce, which in turn may cause operational failures that damage a company's brand and reputation. Similarly, a changing and difficult economy inspires innovation and new technological solutions, and this can lead to increased cyber security concerns – concerns which may have already been exacerbated by the rapid rollout of increased working from home in response to the pandemic.

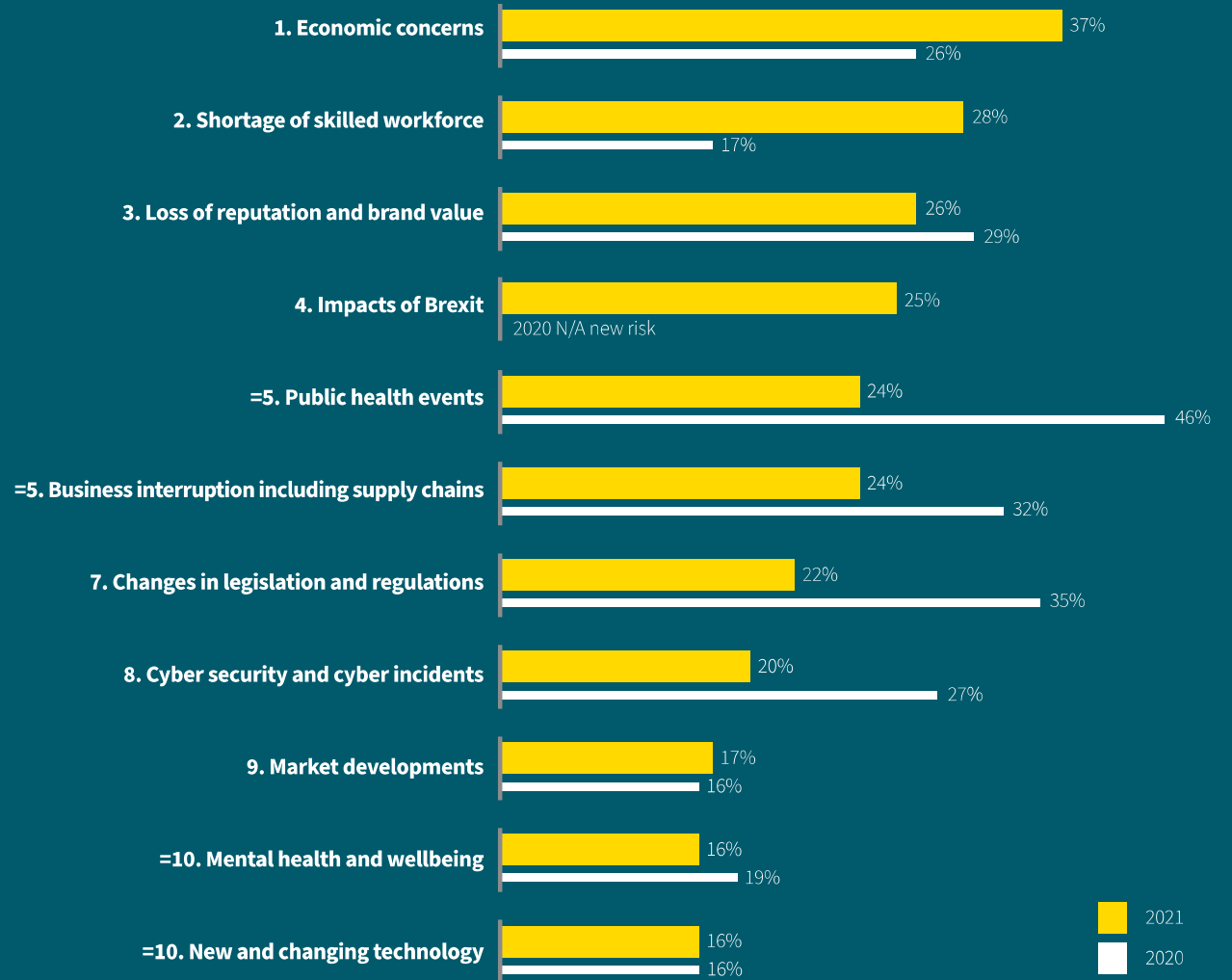
Page 25

Climate change (including extreme weather events) ranked 14th this year, with 8% of businesses selecting it.

Businesses in the UK face the difficult challenge of preparing for and managing against increasingly intangible risks while dealing with pressing issues such as a shortage of workforce and a disrupted supply chain. However, what must not get lost is the importance of focusing on and building a strong base of risk management fundamentals. It is only by taking steps to identify and plan for potential disruptions that businesses can have confidence in their ability to respond effectively to incidents that may occur.

Biggest risks 2021 vs 2020

We asked business leaders what major risks they believe their business is particularly exposed to.



Note: Due to the addition of new risks this year the percentage of businesses that selected each risk is not directly comparable between 2020 and 2021.

Risk insights

Methodology

This research was carried out in partnership with YouGov during August and September 2021. 1,251 business owners, executive-level managers and individuals with significant decision-making power responded primarily to online surveys. A wide geographical spread was sought where feasible. Throughout this report, we've split business sizes into three categories*:

- **SMEs** – businesses with annual revenue of less than £250m, which includes:
 - > Small – businesses with less than £10m in annual revenue
 - > Mid-market – businesses with between £10m and £250m in annual revenue
- **Corporates** – businesses with an annual revenue greater than £250m.

We also categorised businesses into nine broad, but analytically useful, industry sectors. Responses have been weighted by YouGov to ensure even results across sectors.

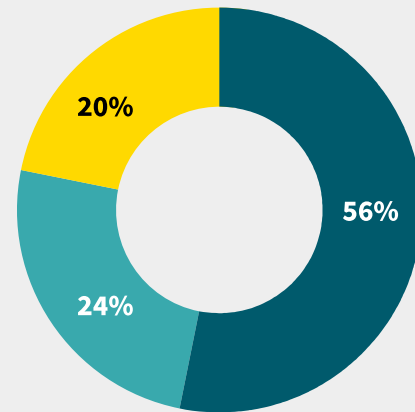
Base: All respondents 2021 (1,251)

*Note: In the 2020 research the mid-market and corporate audiences were defined differently. Mid-market firms were defined as those with £10m-£100m annual revenues, and corporates were defined as those with £250m+ annual revenues.

Methodology

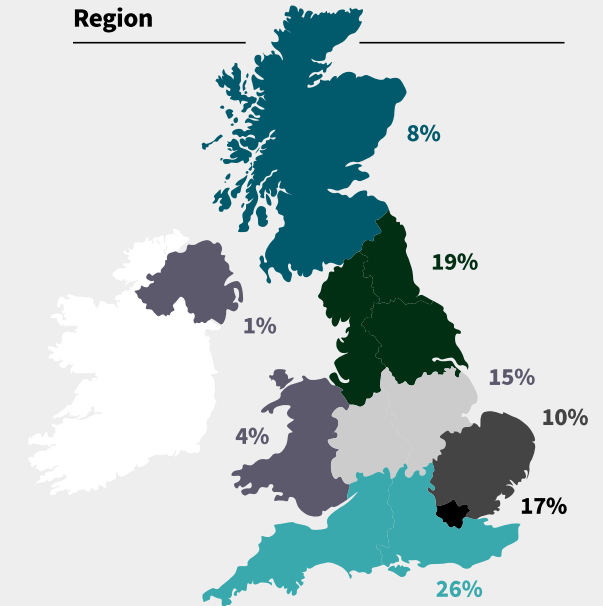
We spoke to business leaders across a wide variety of industries and regions to get a full picture of the threats and opportunities to UK businesses.

Business revenue

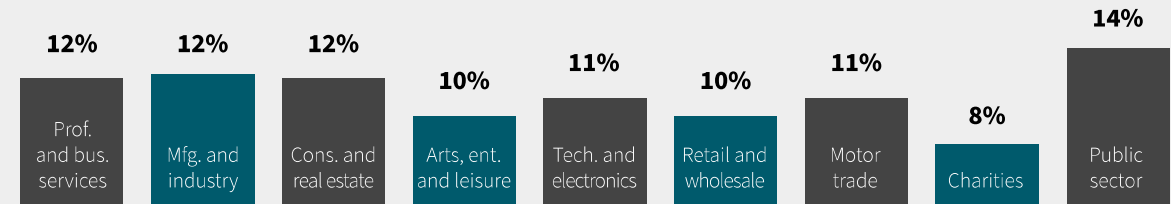


Small business (<£10m) | Mid-market (£10m-£250m) | Corporate (£250m+)

Region



Sector



THURSDAY, 10 FEBRUARY 2022

REPORT OF THE AUDIT MANAGER

INTERNAL AUDIT QUARTERLY UPDATE REPORT Q3

EXEMPT INFORMATION

None.

PURPOSE

To provide Audit & Governance Committee with internal audit's progress report for the period to 31 December 2021 (Quarter 3).

RECOMMENDATIONS

1. That the Committee endorse the attached progress report.

EXECUTIVE SUMMARY

The Accounts and Audit Regulations require councils to undertake an effective internal audit to evaluate the effectiveness of their risk management, control and governance processes, taking into account Public Internal Audit Standards and guidance.

Progress during Quarter 3 of 2021/2022 is contained and detailed in **Appendix 1** to this report.

RESOURCE IMPLICATIONS

None.

LEGAL/RISK IMPLICATIONS BACKGROUND

Failure to report would lead to non-compliance with the requirements of the Accounts and Audit Regulations and Public Sector Internal Audit Standards.

EQUALITIES IMPLICATION

None.

ENVIRONMENT AND SUSTAINABILITY IMPLICATIONS (INCLUDING CLIMATE CHANGE)

None.

BACKGROUND INFORMATION

None

REPORT AUTHOR

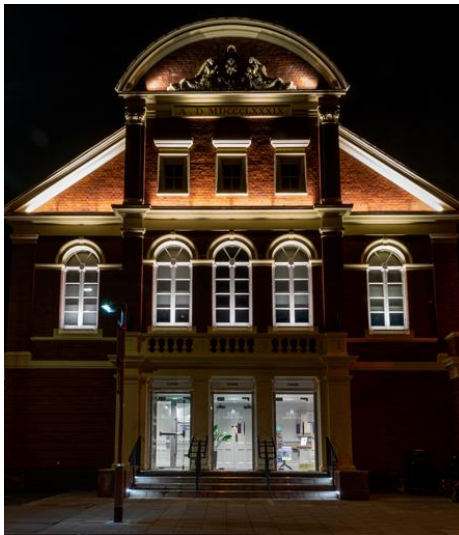
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LIST OF BACKGROUND PAPERS

APPENDICES

Appendix 1 Internal Audit Progress Report 2021/2022 (Quarter 3)

Internal Audit Progress Report (Quarter 3)
December 2021



Contents

- 01 Introduction
- 02 Internal Audit Work Undertaken
- 03 Opinion
- 04 Follow Up
- 05 Performance of Internal Audit

Appendices

- 01 Summary of Internal Audit Work Undertaken
- 02 Assurance and Recommendation Classifications

In the event of any questions arising from this report please contact Andrew Wood, Audit Manager andrew-wood@tamworth.gov.uk

The matters raised in this report are only those which came to our attention during our internal audit work. Whilst every care has been taken to ensure that the information provided in this report is as accurate as possible, Internal Audit have only been able to base findings on the information and documentation provided and consequently no complete guarantee can be given that this report is necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required. This report was produced solely for the use and benefit of Tamworth Borough Council. The Council accepts no responsibility and disclaims all liability to any third party who purports to use or rely for any reason whatsoever on the report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification.

01 INTRODUCTION

BACKGROUND

This report summarises internal audit activity and performance for the period to 31 December 2021.

SCOPE AND PURPOSE OF INTERNAL AUDIT

The Accounts and Audit Regulations require councils to undertake an effective internal audit to evaluate the effectiveness of their risk management, control and governance processes, taking into account Public Sector Internal Auditing Standards or guidance.

This progress report and opinion forms part of the framework of assurances that is received by the Council and is used to help inform the annual governance statement. Internal audit also has an independent and objective consultancy role to help managers improve risk management, governance and control.

Internal Audit's professional responsibilities as auditors are set out within Public Sector Internal Audit Standards (PSIAS) produced by the Internal Audit Standards Advisory Board.

ACKNOWLEDGEMENTS

Internal audit is grateful to the directors, heads of service, service managers and other staff throughout the council for their help during the period.

02 INTERNAL AUDIT WORK UNDERTAKEN

The internal audit plan for 2021/22 was approved by the Audit & Governance Committee at its meeting in March 2021. The plan was for a total of 17 audits.

Quarter three work has been centred on undertaking and delivering the audits from internal resources and also from TIAA and E-tec Business Services. These appointments supplement the current

audit resources available and also provide assurance that planned work will be completed within time and budget. We have additionally supported National Fraud Initiative (NFI) national data checks on Council Tax Single Person Discount and continue with Covid related Grant applications.

The audit findings of each review, together with recommendations for action and the management response are set out in our detailed reports. A summary of the reports we have issued this year is included at **Appendix 01**, together with the position regarding the remaining audit reviews has also been included.

03 OPINION

SCOPE OF THE OPINION

In giving an opinion, it should be noted that assurance can never be absolute. The most that the internal audit service can provide to the Council is a reasonable assurance that there are no major weaknesses in risk management, governance and control processes.

The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

In arriving at an opinion, the following matters have been taken into account:

- The outcomes of all audit activity undertaken during the period.
- The effects of any material changes in the organisation's objectives or activities.
- Whether or not any limitations have been placed on the scope of internal audit.
- Whether there have been any resource constraints imposed upon us which may have impinged on our ability to meet the full internal audit needs of the organisation.

- What proportion of the organisation’s internal audit needs have been covered to date.

INTERNAL AUDIT OPINION

On the basis of audit work completed, the Audit Manager’s opinion on the council’s framework of governance, risk management and internal control is reasonable in its overall design and effectiveness. Certain weaknesses and exceptions were highlighted by audit work. These matters have been discussed with management, to whom recommendations have been made. All of these have been, or are in the process of being addressed.

Specific Issues

No specific issues have been highlighted through the work undertaken by internal audit during the period.

Fraud & Irregularity

No matters of fraud or irregularity have been reported during the period.

Consultancy & Advice

The audit team may be requested by managers to undertake consultancy and advice on governance, risk management and internal control matters from time to time. No additional pieces of work were identified during Quarter 3 of 2021/22

04 Follow Up

As previously agreed by the Committee for 2021/2022, all high priority actions and those arising from no and limited overall assurance reports are followed up by audit, managers confirmation applies to the rest.

The total outstanding actions at the end of quarter three are 79 (25 high, 46 medium, 8 low). During Quarter 3 the Audit Manager held meetings with all Assistant Directors to review all outstanding recommendations as at 30 September 2021.

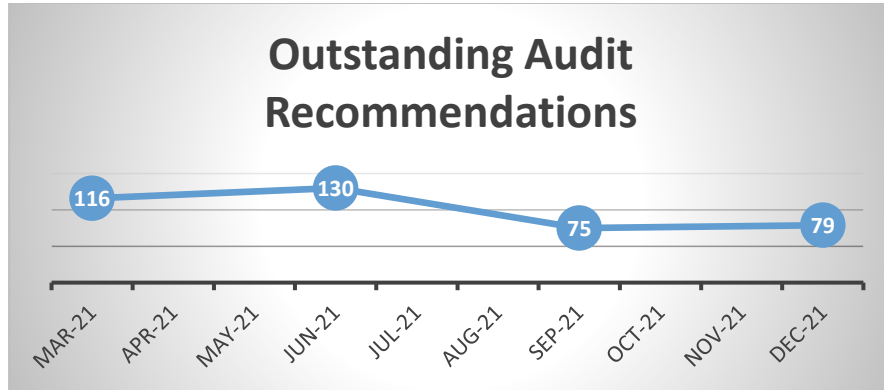
Priority of Recs	Number of O/S recs – 30 September 2021	Number of recs closed during the period Q2 to Q3	Number of additional recs made during Q3	Number of current O/S recs as at 31 December 2021	Overall movement of rec numbers between Q2 and Q3
High	24	3	4	25	+1
Medium	39	6	13	46	+7
Low	12	7	3	8	-4

There are currently 12 high priority recommendations which are overdue and these are being followed up by Audit as part of the Quarter 4 review with Assistant Directors. The current high priority recommendations relate to reviews of GDPR/Data Protection (5 recommendations), Cyber Security (3 recommendations), Health & Safety (2 recommendations) and Property Management (2 recommendations).

The reviews being undertaken have closed off a number of recommendations and this is reflected in the current number of outstanding recommendations. Where high priority recommendations were closed evidence was obtained from management to confirm implementation. It should be noted that

due to ongoing audits the numbers of outstanding audit recommendations varies over time.

Of those audits which received a no or limited assurance opinion which require follow up, a summary of progress to date is given at **Appendix 01**.



06 PERFORMANCE OF INTERNAL AUDIT

Compliance with professional standards

We employ a risk-based approach in planning and conducting our audit assignments. Internal audit work has been performed in accordance with PSIAS.

Conflicts of interest

There have been no instances during the year which have impacted on internal audit's independence that have led to any declarations of interest.

Performance of Internal Audit

Internal audit quality assurance


To ensure the quality of the work internal audit performs, there is a programme of quality measures which includes:

- Supervision of staff conducting audit work.
- Review of files of working papers and reports by managers.
- Regular meetings of our networking groups, which issue technical and sector updates.

Performance Measures


- Complete 90% of the audit plan - **47%**
- 100% Draft reports issued within 6 weeks of start date - **100%**
- 100% Closure meetings conducted within 5 days of completion of audit work – **100%**
- 100% draft reports to be issued within 10 working days of closure meeting – **100%**
- 100% of all high priority actions are implemented at follow up – **83%**
- All no and limited assurance reports have a revised assurance rating of substantial or reasonable on follow up – **100%**
- Achieve an average customer satisfaction score of 4 or more – **4.75**
- Added value – **Annual measure**

Appendix 01: Summary of Internal Audit Work Undertaken

Assurance	Audit	Scope	Planned Quarter	Assurance Summary	Assurance Opinion
Core Financial Systems	Assets and Inventory	Risk based review covering the adequacy and effectiveness of controls regarding the Council's assets and inventory.	Q4		
	NNDR	Risk based review of NNDR including assurance over the adequacy of controls around the maintenance of systems recording taxable properties and liable persons, billing, discounts and reliefs, collection, refunds and write offs.	Q2 Scoped 15/9/2021 Terms of Ref 15/9/2021	Work currently progressing, expected completion date 31 January 2022.	
	Procurement	Risk based review of strategic procurement including policy and procedural review (including changes arising from Exit from the European Union), planning, high level spend and compliance with contract rules, contract management.	Q3 Scoped and Terms of Ref issued 20/12/2021		
	Creditors	Standard risk based review of creditors, including controls surrounding supplier set up, ordering, goods receipting, payment systems	Q2 Scoped 15/9/2021 Terms of Ref 21/9/2021	Review currently progressing.	
Strategic & Operational Risks	Pandemic Risks	'Flash' audits of dynamic risks arising from the Council's pandemic response. To include, for example, thematic reviews over continuity and recovery arrangements, business	Q1-Q4	Governance Control measures to mitigate against the risk of potential governance failings arising from the Covid-19 crisis a year on from the start of the pandemic, were found to be adequate and	



Assurance	Audit	Scope	Planned Quarter	Assurance Summary	Assurance Opinion
		grants, productivity and performance.		<p>effective. A number of good practice areas were noted:</p> <ul style="list-style-type: none"> • The system implemented by the Authority for remote governance was in accordance with the Local Authorities and Police and crime Panels (Coronavirus) (Flexibility of Local authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020. • Remote meetings were set up quickly and effectively using Microsoft Teams Live. • Internal and external training was provided to staff and members providing an understanding of the system e.g. logging on, microphones etc. as well as etiquette during live meetings. The first live remote meeting took place on 9th June 2020 (Planning Committee). • Urgent decision arrangements are in place managed in line with the Constitution with further information provided on the Authorities website. There have been no urgent decisions between 1 April 2020 and 28 April 2021. • 'Remote Meetings Best Practice Procedures' were created setting out meeting procedures (before and during), exclusion of public and press, technical failures, etc. Additionally, reminder guidance is sent out to all Councillors prior to a meeting. • From the 7th May 2021 traditional face to face meetings will resume. This has been reflected in the work currently been undertaken by Health & Safety to ensure 	Substantial Assurance

Assurance	Audit	Scope	Planned Quarter	Assurance Summary	Assurance Opinion
				<p>updated Government guidance is being met. E.g. Risk Assessments for all venues including space requirements, desk layout, plastic screens etc.</p> <ul style="list-style-type: none"> • The Authorities website makes reference to 'provisional' meetings earmarked after 7th May with proposed venues e.g. Tamworth Assembly Rooms and Council Chambers. Hybrid meetings (live streaming of face to face meetings) are not yet set up but members of the public will be able to attend in person. • The Communications Team is on 'stand by' to release a statement on the Authorities Website and to Local Press once all details have been confirmed. Guidance notes are also being prepared for Councillors and Officers for the new arrangements. <p>With the continuation of Council meetings occurring albeit in a pre-Covid format the following areas are suggested as a forward focus:</p> <ul style="list-style-type: none"> • Covid specific risk assessments should be regularly reviewed and amended where new hazards are identified to ensure they are in line with Government Legislation. • As the Government is encouraging local authorities to provide remote access to the public until 21st June 2021, further investigation into the technology required to implement Hybrid Meetings will help reduce numbers attending meetings and ensure members and the public's safety. 	

Assurance	Audit	Scope	Planned Quarter	Assurance Summary	Assurance Opinion
				<p>Productivity</p> <p>Control measures to mitigate against the risk of productivity being adversely impacted by the Covid-19 crisis were found to be adequate and effective. A number of good practice areas were noted:</p> <ul style="list-style-type: none"> • Staff within Customer Services, Revenues and Housing adapted to remote working, with productivity being managed via 1-2-1's and weekly Teams meetings. Areas are informed of changes and staff encouraged to develop new ways of delivering their service. The website and phone messages have been updated, to provide customers with current information. • Performance monitoring has continued with monthly meetings held between management and higher management to discuss 'Monthly Performance Updates'. The introduction of new work streams such as grant / support payments, meant the Revenues Team were tasked with additional pressures to ensure businesses and the general public were supported quickly. Covid-19 grant schemes have been and continue to be administered effectively. KPI's are being monitored closely and data will help determine the direction of travel once the restrictions of the pandemic are lifted. • Where required, processes were amended i.e. daily lists for sheltered accommodation to ensure they were in line with Government guidelines as well as setting 	 <p>Substantial Assurance</p>


Assurance	Audit	Scope	Planned Quarter	Assurance Summary	Assurance Opinion
				<p>up a 'Tenant Working Group', which provided additional support whilst Tenant Regulations were placed on hold.</p> <ul style="list-style-type: none"> • An 'Activity App' has been rolled out in Customer Services which provides 'real-time' statistics and makes call handling simpler. Additionally, the implementation of a 'Self-Service Portal' is nearing completion, giving customers the opportunity to access information independently i.e. council tax balances etc. with the aim to reduce telephone traffic. • A suite of KPI's for each service area is monitored and reviewed on a regular basis by managers and assistant directors. During the peak of the first lockdown some KPI's for Revenues fell below target due to national government restrictions. Recovery action was placed on hold from March 20 resuming in August 20 and despite the initial backlog, target values are returning back to normal. KPI's for Customer Services and Housing show no concern even though there has been an increase in the demand for webchats, emails and telephone calls. • As part of the Authorities 'Reset and Recovery' arrangements, service areas have demonstrated the ability to deliver services remotely and continue to adapt and monitor their processes and procedures. <p>As the Covid Pandemic is still continuing, a forward focus is suggested on lessons learned to</p>	


Assurance	Audit	Scope	Planned Quarter	Assurance Summary	Assurance Opinion
				ensure service delivery is maintained with KPI's continuing to be reviewed. Additionally, 1-2-1's and weekly Teams meetings will ensure productivity is maintained and staff have a good level of preparedness for additional pressures following the Governments 'Road Map out of Lockdown'. Service delivery will be discussed at Cabinet in July to ascertain the direction of travel.	
	Recovery and Reset	Programme assurance based review of Recovery and Reset programme. Programme assurance includes programme planning, governance structure and controls, delivery, change management, RAIDD management (Risk, Action, Issue, Decision, Dependency), testing and reporting.	Q4		
	Future High Street	Programme assurance review (as recovery and rest above) of progression towards transformation of the town centre following the £21.65m allocation of Future High Street Funding.	TBC		
	Preparedness for regulatory compliance arising from Housing White Paper	Risk based review of organisation preparedness for new regulatory inspection regime.	Scoping meeting 5/1/2022 Audit Brief issued 10/1/2022	Field work to commence.	
	Climate Change	Risk based review looking at the Council's preparation to de-carbonisation / climate change agenda.	Q4		



Assurance	Audit	Scope	Planned Quarter	Assurance Summary	Assurance Opinion
	Partnerships	Risk based review of the Council's controls around strategic partnerships.	Q2	<p>The system has some good controls in place to mitigate against key risks. There is a Partnership Coordination Group which is the accountable body for the delivery of all key partnership plans, all responsible bodies attend. For the partnerships reviewed as part of the audit, Terms of Reference were in place, which documented the roles and responsibilities of the partners and the aims, objectives and purpose of the partnerships. Regular meetings are held and adequate records retained. The work of the partnerships is reported to other groups/organisations for oversight. The weaknesses found within the partnership system include the lack of an up to date, central record of all partnerships across the council and the partnership policy being out of date. Implementation of the recommendations in the action plan will enhance arrangements and address these risks.</p>	 Reasonable Assurance
	Shared Service	Risk based review of controls in place for effective delivery of shared services e.g. waste management, CCTV, legal services, building control, internal audit.	Q2	<p>The system has some good controls in place to mitigate against key risks. The shared service system for both legal services and joint waste is designed with controls in place to mitigate the major risks and were found to be adequate and effective.</p> <p>Legal Services</p> <p>A comprehensive formal agreement in place, which sets out the scope of services, the cost and contributions of each council, the Governance Arrangements and the Terms of Reference of the board. Board meetings are held regularly between the 3 members. Details of the service and instruction forms are available to staff on the Infozone. Payments for the services are in line with the agreement. A review of the first year of</p>	 Reasonable Assurance

Assurance	Audit	Scope	Planned Quarter	Assurance Summary	Assurance Opinion
				<p>the service has been completed and reported to the Corporate Scrutiny Committee, areas where changes are required have been identified. Some weaknesses were noted in relation to the counter signing of instruction forms and the introduction of performance indicators to monitor the timeliness of cases. Implementation of the recommendations in the action plan will enhance arrangements and address these risks.</p> <p>Joint Waste Services A Joint Waste Committee Constitution provides the overarching agreement which sets out objectives, roles and responsibilities, delegations and governance arrangements for the joint waste service committee. A business plan including actions, risks, staffing and finances was produced in 2018/19. The Staffordshire Waste Partnership (of which both Councils are part) has a joint strategy covering all the districts, County Council and Stoke.</p> <p>LDC lead on the joint waste service however there are relationships with staff at TBC including the Chief Waste Office (Chief Executive), Accountants, PR Officer and Customer Services. The costs are proportioned by the number of properties in each area. TBC pay LDC a quarterly charge for which an order is raised. Recycling credit claims are claimed on behalf of TBC. A reconciliation of income/ costs is completed at year end. Financial information is provided and meetings are held between the accountants at both authorities and budgets are monitored and discussed with the General Manager and the Chief Waste Officer.</p> <p>Liaison is on-going between the Chief Waste Officer and the General Manager and there is an</p>	

Assurance	Audit	Scope	Planned Quarter	Assurance Summary	Assurance Opinion
				<p>awareness of incidents in real time. Regular meetings are also held with the Head of Service at Lichfield District Council and for fundamental service changes, both Councils are involved. Feedback from users is received through both the Tell Us scheme and direct to LDC. Complaints are responded to by LDC however records are retained at Tamworth recording the stage of complaint, the complaint and response time. The Chief Waste Officer will receive details of any complaints which require escalation.</p> <p>Some weaknesses were noted, although a Constitution is in place the governance arrangements in terms of the frequency of the joint waste service committee meetings is not being followed. Additionally, consideration should be given to publishing minutes of these meetings on the Council's website. It was also noted that there is a reliance on one key officer at TBC. KPI's, although calculated quarterly are not shared widely within Tamworth Borough Council. A business plan and rolling annual action plan has not been produced since 2018/19 and there is no formal year-end review of performance against KPI's, action status, finances etc. Formal meetings are not minuted.</p>	
	Assembly Rooms	Risk based review looking at key aspects of the Assembly Room's operations e.g. income, asset management, marketing, stock and inventory management, procurement, security and agility of operations on recovery. Audit carried forward from 2020/21.	Q4		
	Castle	Risk based review looking at key aspects of the Castle's operations	Q3	Field work complete and draft report compiled.	

Assurance	Audit	Scope	Planned Quarter	Assurance Summary	Assurance Opinion
		e.g. income, asset management, marketing, stock and inventory management, procurement, security and agility of operations on recovery. Audit carried forward from 2020/21.	Scoped 20/9/2021 Terms of Ref 22/9/2021		
	Housing Repairs	Risk based review and follow up of recommendations.	Q3/Q4	Draft with management for comment and review.	
ICT	IT Back Up and Recovery	Risk based review around new IT system implementation and the failure and/or unavailability of systems.	Q3 Audit Scoped and Briefed 1/12/2021	Work to commence in mid-January 2022.	
	Payment Card Industry Standard (PCI DSS)	Risk based review of implementation and ownership.	Q4	<p>The council take card payments in a number of areas and hence there is an obligation to comply with PCI DSS requirements. Card payments are taken online via the corporate website, over the telephone and in person using Chip & Pin payment machines.</p> <p>Our audit has identified a weak system of internal control over PCI DSS and areas of non-compliance. The council are currently paying a penalty charge of £225 per month from the bank for being non-compliant and this could increase should there be a data breach. There is also the risk of reputational damage should cardholder data be compromised.</p> <p>There is no overall corporate lead for PCI compliance and other roles and responsibilities are not formally defined, leading to a piecemeal approach to compliance activities. A PCI DSS Policy and supporting procedure were drafted in 2019 but they have never been finalised and agreed.</p>	 <p>Limited Assurance</p>

Assurance	Audit	Scope	Planned Quarter	Assurance Summary	Assurance Opinion
				<p>The scope of the PCI environment has not been explicitly defined to ensure all relevant areas are assessed for compliance. Staff who handle card payments are not provided with any formal training on their PCI responsibilities and a PCI Self-Assessment Questionnaire (SAQ) is also not completed annually as required under PCI DSS.</p> <p>Copies of written agreements with third-party service providers were not available to confirm that their responsibilities for safeguarding cardholder data is defined, and there are also no procedures in place to check the PCI compliance status of third-parties on an annual basis.</p>	
	Disabled Facilities Grant	Assurance statements to Staffordshire County Council / accounts preparation.	Q4	Assurance work completed during Q3 and assurance statement signed off and submitted to Staffordshire County Council	N/A
	Municipal Charities		Q4		
	Counter Fraud	Work to support the mitigation of fraud risk, the provision of fraud awareness training, pro-active fraud exercises and reactive investigations.	Q1-Q4	Ongoing	N/A
	Annual Governance Statement	Production of the AGS.	Q1-Q2	Complete	N/A
	Annual Audit Opinion	Production of the Annual Audit Opinion	Q1-Q2		N/A
	Management and Planning	Management, planning and assurance reporting to CMT and Audit & Governance Committee	Q1-Q4	Ongoing	N/A
	Ad hoc / Contingency / Consultancy	Contingency allocation to be utilised upon agreement of the Chief Finance Officer	Q1-Q4	Ongoing	N/A
Follow Up of No and Limited Assurance	Housing Contracts	Limited Assurance follow up.	Q1	Originally 8 recommendations were made, and agreed to be implemented by management. The findings of the follow up review show 7 of the recommendations have been implemented and 1	

Assurance	Audit	Scope	Planned Quarter	Assurance Summary	Assurance Opinion
Opinion Audits				has been superseded by a recommendation made in the 20/21 audit review of Planned Maintenance	Reasonable Assurance
	Property Contracts - DFA	Limited Assurance follow up.	Q1	Originally 11 recommendations were made, and agreed to be implemented by management. The findings of the follow up review show 3 of the recommendations have been implemented, 1 has not been implemented and 7 are no longer applicable.	 Reasonable Assurance
	Street Scene	Limited Assurance follow up.	Q3	Originally 8 recommendations were made, and agreed to be implemented by management. The findings of the follow up review show 7 recommendations have been implemented and 1 is no longer applicable and has been superseded due to system changes.	 Reasonable Assurance

Appendix 02: Assurance and Recommendation Classifications

Overall Assurance Opinion	Definition
Substantial	There is a sound system of internal control designed to achieve the organisation's objectives. The control processes tested are being consistently applied.
Reasonable	While there is a basically sound system of internal control, there are some weaknesses which may put the organisation's objectives in this area at risk. There is a low level of non-compliance with some of the control processes applied.
Limited	Weaknesses in the system of internal controls are such as to put the organisation's objectives in this area at risk. There is a moderate level of non-compliance with some of the control processes applied.
No	Significant weakness in the design and application of controls mean that no assurance can be given that the organisation will meet its objectives in this area.

Recommendation Priority	Definition
High	High priority recommendation representing a fundamental control weakness which exposes the organisation to a high degree of unnecessary risk.
Medium	Medium priority recommendation representing a significant control weakness which exposes the organisation to a moderate degree of unnecessary risk.
Low (Housekeeping)	Low priority (housekeeping) recommendation highlighted opportunities to implement a good or better practice, to add value, improve efficiency of further reduce the organisation's exposure to risk.

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THURSDAY, 10 FEBRUARY 2022

REPORT OF THE AUDIT MANAGER

AUDIT COMMITTEE EFFECTIVENESS

EXEMPT INFORMATION

None.

PURPOSE

To undertake the annual self-assessment of Audit & Governance Committee effectiveness and provide an audit in relation to the appointment of independent member/s to the Committee.

RECOMMENDATIONS

1. That the Committee considers the attached self-assessment checklist and endorses any actions to improve its effectiveness as appropriate.
2. Consider and ratify the approach to be taken in respect of appointing an Independent Member to the Committee.

EXECUTIVE SUMMARY

CIPFA published guidance on the function and operation of Audit Committees in local authorities and police bodies and this represents good practice for audit committees. The guidance was updated in 2018 and incorporates *CIPFA's Position Statement: Audit Committees in Local Authorities and Police (2018)* (the Position Statement), which sets out CIPFA's views on the role and functions of an Audit Committee.

The Position Statement emphasises the importance of Audit Committees being in place in all principal local authorities and it also recognises that Audit Committees are a key component of governance. Audit Committees are an important source of assurance about an organisation's arrangements for managing risk, maintaining an effective control environment and reporting on financial and other performance.

Appendix 1 provides a high-level review that incorporates the key principles set out in CIPFA's Position Statement. Where an Audit Committee has a high degree of performance against the good practice principles, then it is an indicator that the committee is soundly based and has in place a knowledgeable membership. These are the essential factors in developing an effective Audit Committee.

A regular self-assessment should be used to support the planning of the Audit Committee work programme and training plans; and inform the annual report. As part of this year's assessment members were circulated prior to this meeting a 'knowledge and skills' self-assessment (**Appendix 2**) and these should be returned to the Audit Manager so that the results can be fed into the training provision in 2022/2023.

APPOINTMENT OF INDEPENDENT MEMBER/S TO COMMITTEE

At this Committee's meeting on 23 July 2020 it was agreed to proceed with appointing independent member/s to the Audit & Governance Committee which would be unremunerated but would attract reasonable travel expenses. Due to the former post holder leaving the Council and the ongoing pandemic this process was paused.

A roadmap for the potential appointment of independent member/s is presented to this Committee and is shown below for consideration;

Roadmap	Indicative Timeline
Role profile for independent member to be drawn up and agreed. Committee to agree the recruitment process and number of independent members required (up to 2).	March 2022
Vacancy to be publicly advertised. Candidates to be able to demonstrate their political independence and their suitability has to be checked e.g., candidates must not; <ul style="list-style-type: none"> • be a Councillor or officer of the Council or have been so in the preceding five years prior to appointment; • be related to, or a close friend of, any Councillor or officer of the Council; • have been convicted of any offence. The Council has the right to DBS check any independent committee members; • be an undischarged bankrupt; • have significant business dealings with the Council; • have a formal connection with any political group; • have a proven history of vexatious and/or frivolous complaints against the Council; • be the holder of a significant office in an organisation being grant aided/supported by the Council. 	April/May 2022
Selection process to take place	June 2022
Independent member/s appointed. This should be for a fixed term (usually 3 years) and be formally approved by the Council. Provision to be made for early termination and extension to avoid lack of clarity in the future.	July 2022
Independent member/s commence. While operating as a member of the audit committee, the independent member/s would be required to follow the same code of conduct as elected members and a register of interests maintained.	September 2022

RESOURCE IMPLICATIONS

None.

LEGAL/RISK IMPLICATIONS BACKGROUND

None.

EQUALITIES IMPLICATION

None.

ENVIRONMENT AND SUSTAINABILITY IMPLICATIONS (INCLUDING CLIMATE CHANGE)

None.

BACKGROUND INFORMATION

None.

REPORT AUTHOR

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LIST OF BACKGROUND PAPERS

APPENDICES

Appendix 1 Audit Committee Self-Assessment of Compliance with Good Practice
Appendix 2 Knowledge and Skills & Knowledge Self-Assessment

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Audit and Governance Committee Self-Assessment of Compliance with Good Practice

Good Practice Questions	Yes	Partly	No	Comments / Actions
Audit committee purpose and governance				
1 Does the Authority have a dedicated audit committee?	Y			At least 7 members with membership aligned with the political balance of the Council. Option to co-opt up to 2 independents (see also 12).
2 Does the audit committee report directly to Full Council?	Y			Committee produces an Annual Report and reports to Full Council via the Chair with the ability to raise any concerns. There is also a right of access to the Leadership Team.
3 Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA's Position Statement?	Y			Current terms of reference accords with CIPFA guidance.
4 Is the role and purpose of the audit committee understood and accepted across the Authority?	Y			Set out in the Constitution – role and purpose understood by Members, Leadership, Assistant Directors and reporting officers. Members Audit & Governance Committee Training for all members held on 28 September 2021.
5 Does the audit committee provide support to the Authority in meeting the requirements of good governance?	Y			Through coverage of all the areas set out in the Terms of Reference.
6 Are the arrangements to hold the committee to account for its performance operating satisfactorily?	Y			Arrangements in place via Committee production of Annual Report to Full Council.
Functions of the committee				
7 Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement?				
■ good governance	Y			The terms of reference includes the ability to monitor the effective development and operation of the corporate governance framework in the Council and to recommend to the Cabinet or the Council, as appropriate, the actions necessary to ensure compliance with best practice.
■ assurance framework, including partnerships and collaboration arrangements	Y			The assurance framework forms part of the annual Internal Audit opinion and includes consideration of all assurances sourced from external/ independent sources.
■ internal audit	Y			Detailed provision in the terms of reference for oversight of internal, external audit and financial reporting (accounts).
■ external audit	Y			
■ financial reporting	Y			
■ risk management	Y			The terms of reference includes the ability to monitor the effectiveness of the authority's risk management arrangements, including the actions taken

				to manage risks and to receive regular reports on risk management.
<ul style="list-style-type: none"> ■ value for money or best value 	Y			This is covered explicitly through the work completed and assurance provided by external audit. Ensuring value for money also forms an inherent part of the Internal Audit approach.
<ul style="list-style-type: none"> ■ counter fraud and corruption 	Y			The ability to monitor the effectiveness of the Council's policies and arrangements for anti-fraud and corruption and whistle-blowing are included within the terms of reference.
<ul style="list-style-type: none"> ■ supporting the ethical framework 	Y			Matters concerning standards and codes of conduct form an inherent part of the Committee's remit and via its sub-committee. Internal Audit also provide assurance on areas associated with the ethical framework as part of annual Internal Audit Plans.
8 Is an annual evaluation undertaken to assess whether the committee is fulfilling its terms of reference and that adequate consideration has been given to all core areas?	Y			Annual report of the Committee sets out the work undertaken in accordance with the Terms of Reference. Core areas from the CIPFA guidance considered as part of this assessment.
9 Has the audit committee considered the wider areas identified in CIPFA's Position Statement and whether it would be appropriate for the committee to undertake them?	Y			The committee has assumed responsibility for some of these areas, including standards. Assurance on treasury management is provided through Internal audit coverage (the Treasury Management Code requires the Council to nominate a Committee to be responsible for ensuring effective scrutiny of the treasury management strategy and policies - A&G Cttee is the nominated committee). Consideration is also given to governance and risk matters highlighted by other committees such as Overview and Scrutiny.
10 Where coverage of core areas has been found to be limited, are plans in place to address this?	N/A			Coverage of core areas is felt to be sufficient.
11 Has the committee maintained its advisory role by not taking on any decision-making powers that are not in line with its core purpose?	Y			The Committee has maintained its oversight / advisory role during the period.
Membership and support				
12 Has an effective audit committee structure and composition of the committee been selected? This should include: <ul style="list-style-type: none"> ■ separation from the executive ■ an appropriate mix of knowledge and skills among the membership ■ a size of committee that is not unwieldy 	Y		P	See also 16.

<p>■ consideration has been given to the inclusion of at least one independent member (where it is not already a mandatory requirement).</p>		P	<p>Agreed at Audit & Governance Committee meeting 23 July 2020 to progress. Due to Covid-19 and previous post holder leaving Council this is held in abeyance. See Committee report 10 February 2022.</p>
<p>13 Have independent members appointed to the committee been recruited in an open and transparent way and approved by the Full council or as appropriate for the organisation?</p>	N/A		<p>See 12 above.</p>
<p>14 Does the chair of the committee have appropriate knowledge and skills?</p>	Y		<p>Chair has a background and experience which supports his role on the Committee and has undertaken Member training.</p>
<p>15 Are arrangements in place to support the committee with briefings and training?</p>	Y		<p>Members Audit & Governance Committee Training for all members held in September 2021 included a comprehensive overview of all aspects of the remit.</p> <p>Members were asked to complete a knowledge and skills' self- assessment prior to the Committee and these have been reissued as part of meeting arrangements 10 February 2022, once completed Audit Manager to review identified potential areas to focus training.</p> <p>Potential areas for training;</p> <ol style="list-style-type: none"> 1. Governance 2. Role of External Auditor 3. Transparency 4. Internal Audit <p>In addition a focus on clearer communications, balancing practicality v theory and a focus on improvement were identified as areas for potential further development which arose from Member training in September 2021.</p> <p>Proposed Action: The Committee is asked to complete individual self-assessments and forward onto Audit Manager to enable focussing of training during 2022/2023.</p>
<p>16 Has the membership of the Committee been assessed against the core knowledge and skills framework and found to be satisfactory?</p>		P	<p>See 15 above.</p>
<p>17 Does the committee have good working relations with key people and organisations, including external audit, internal audit and the CFO?</p>	Y		<p>Good relationships are in place.</p>
<p>18 Is adequate secretariat and administrative support to the committee provided?</p>	Y		<p>Democratic Services provide support.</p>

19 Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work?		P		No formal feedback on performance, however, the Committee does get feedback from external audit.
20 Are meetings effective with a good level of discussion and engagement from all the members?	Y			Meetings have a good level of discussion and engagement from all members.
21 Does the committee engage with a wide range of leaders and managers, including discussion of audit findings, risks and action plans with the responsible officers?	Y			Senior managers have attended recent Audit Committee meetings to present updates for Members and to be challenged on specific areas of interest or concern. This practice will continue as appropriate.
22 Does the committee make recommendations for the improvement of governance, risk and control and are these acted on?	Y			Agreed actions and recommendations are followed up at subsequent meetings.
23 Has the committee evaluated whether and how it is adding value to the organisation?	Y			As part of the annual report and this self-assessment process.
24 Does the committee have an action plan to improve any areas of weakness?	Y			Actions have been detailed as part of the annual self-assessment process.
25 Does the committee publish an annual report to account for its performance and explain its work?	Y			The Chair's Annual Report is presented to Full Council.

NAME:

DATE:

Audit Committee Members – Knowledge and Skills Framework (CIPFA Guidance)

CORE AREAS OF KNOWLEDGE

Knowledge area	Details of core knowledge required	How the audit committee member is able to apply the knowledge	Self-evaluation, examples, areas of strength and weakness	Overall assessment of skills/ knowledge 1 – 5 1 being poor and 5 excellent
Organisational knowledge	An overview of the governance structures of the authority and decision-making processes. Knowledge of the organisational objectives and major functions of the authority.	This knowledge will be core to most activities of the audit committee including review of the Annual Governance Statement, internal and external audit reports and risk registers.		
Audit committee role and functions	An understanding of the audit committee's role and place within the governance structures. Familiarity with	This knowledge will enable the audit committee to prioritise its work in order to ensure it discharges its responsibilities under its terms of reference		

Knowledge area	Details of core knowledge required	How the audit committee member is able to apply the knowledge	Self-evaluation, examples, areas of strength and weakness	Overall assessment of skills/ knowledge 1 – 5 1 being poor and 5 excellent
	<p>the committee's terms of reference and accountability arrangements.</p> <p>Knowledge of the purpose and role of the audit committee.</p>	<p>and to avoid overlapping the work of others.</p>		
Governance	<p>Knowledge of the six principles of the CIPFA/SOLACE Good Governance Framework and the requirements of the Annual Governance Statement (AGS).</p> <p>Knowledge of the local code of governance.</p>	<p>The committee will plan the assurances it is to receive in order to adequately support the AGS.</p> <p>The committee will review the AGS and consider how the authority is meeting the principles of good governance.</p>		
Internal audit	<p>An awareness of the key principles of the <i>Public Sector Internal Audit Standards</i> and the <i>Local Government Application Note</i>.</p> <p>Knowledge of the arrangements for delivery of the internal audit service in the authority and how the role of the head of internal audit is fulfilled.</p>	<p>The audit committee has oversight of the internal audit function and will monitor its adherence to professional internal audit standards.</p> <p>The audit committee will review the assurances from internal audit work and will review the risk-based audit plan. The committee will also receive the annual report, including an opinion and information on conformance with professional</p>		

Knowledge area	Details of core knowledge required	How the audit committee member is able to apply the knowledge	Self-evaluation, examples, areas of strength and weakness	Overall assessment of skills/ knowledge 1 – 5 1 being poor and 5 excellent
		<p>standards.</p> <p>In relying on the work of internal audit, the committee will need to be confident that professional standards are being followed.</p>		
Financial management and accounting	<p>Awareness of the financial statements that a local authority must produce and the principles it must follow to produce them.</p> <p>Understanding of good financial management principles.</p> <p>Knowledge of how the organisation meets the requirements of the role of the chief financial officer, as required by the <i>CIPFA Statement on the Role of the Chief Financial Officer in Local Government</i>.</p>	<p>Reviewing the financial statements prior to publication, asking questions.</p> <p>Receiving the external audit report and opinion on the financial audit.</p> <p>Reviewing both external and internal audit recommendations relating to financial management and controls.</p> <p>The audit committee should consider the role of the CFO and how this is met when reviewing the AGS.</p>		

Knowledge area	Details of core knowledge required	How the audit committee member is able to apply the knowledge	Self-evaluation, examples, areas of strength and weakness	Overall assessment of skills/ knowledge 1 – 5 1 being poor and 5 excellent
External audit	<p>Knowledge of the role and functions of the external auditor and who currently undertakes this role.</p> <p>Knowledge of the key reports and assurances that external audit will provide.</p> <p>Knowledge about arrangements for the appointment of auditors and quality monitoring undertaken.</p>	<p>The audit committee should meet with the external auditor regularly and receive their reports and opinions.</p> <p>Monitoring external audit recommendations and maximising benefit from audit process.</p> <p>The audit committee should monitor the relationship between the external auditor and the authority and support the delivery of an effective service.</p>		
Risk management	<p>Understanding of the principles of risk management, including linkage to good governance and decision making.</p> <p>Knowledge of the risk management policy and strategy of the organisation.</p> <p>Understanding of risk governance arrangements, including the role of members and of the audit committee.</p>	<p>In reviewing the AGS, the committee will consider the robustness of the authority's risk management arrangements and should also have awareness of the major risks the authority faces.</p> <p>Keeping up to date with the risk profile is necessary to support the review of a number of audit committee agenda items, including the risk-based internal audit plan, external audit plans,</p>		

Knowledge area	Details of core knowledge required	How the audit committee member is able to apply the knowledge	Self-evaluation, examples, areas of strength and weakness	Overall assessment of skills/ knowledge 1 – 5 1 being poor and 5 excellent
		<p>and the explanatory foreword of the accounts.</p> <p>Typically, risk registers will be used to inform the committee.</p> <p>The committee should also review reports and action plans to develop the application of risk management practice.</p>		
Counter-fraud	<p>An understanding of the main areas of fraud risk the organisation is exposed to.</p> <p>Knowledge of the principles of good fraud risk management practice (Red Book 2).</p> <p>Knowledge of the organisation's arrangements for tackling fraud.</p>	<p>Knowledge of fraud risks and good fraud risk management practice will be helpful when the committee reviews the organisation's fraud strategy and receives reports on the effectiveness of that strategy.</p> <p>An assessment of arrangements should support the AGS and knowledge of good fraud risk management practice will support the audit committee member in reviewing that assessment.</p>		

Knowledge area	Details of core knowledge required	How the audit committee member is able to apply the knowledge	Self-evaluation, examples, areas of strength and weakness	Overall assessment of skills/ knowledge 1 – 5 1 being poor and 5 excellent
Values of good governance	<p>Knowledge of the Seven Principles of Public Life.</p> <p>Knowledge of the authority's key arrangements to uphold ethical standards for both members and staff.</p> <p>Knowledge of the whistleblowing arrangements in the authority.</p>	<p>The audit committee member will draw on this knowledge when reviewing governance issues and the AGS.</p> <p>Oversight of the effectiveness of whistleblowing will be considered as part of the AGS. The audit committee member should know to whom concerns should be reported.</p>		
Treasury management	<p>The key knowledge areas identified are:</p> <ul style="list-style-type: none"> regulatory requirements treasury risks the organisation's treasury management strategy the organisation's policies and procedures in relation to treasury management. 	<p>Core knowledge on treasury management is essential for the committee undertaking the role of scrutiny.</p>		

CORE SKILLS

Skills	Key elements	How the audit committee member is able to apply the skill	Self-evaluation, examples, areas of strength and weakness	Overall assessment of skills/ knowledge 1 – 5 1 being poor and 5 excellent
Strategic thinking and understanding of materiality	Able to focus on material issues and overall position, rather than being side-tracked by detail.	When reviewing audit reports, findings will include areas of higher risk or materiality to the organisation, but may also contain more minor errors or control failures. The audit committee member will need pitch its review at an appropriate level to avoid spending too much time on detail.		
Questioning and constructive challenge	Able to frame questions that draw out relevant facts and explanations. Challenging performance and seeking explanations while avoiding hostility or grandstanding.	The audit committee will review reports and recommendations to address weaknesses in internal control. The audit committee member will seek to understand the reasons for weaknesses and ensure a solution is found.		
Focus on improvement	Ensuring there is a clear plan of action and allocation of responsibility.	The outcome of the audit committee will be to secure improvements to the governance, risk management or control of the organisation,		

Skills	Key elements	How the audit committee member is able to apply the skill	Self-evaluation, examples, areas of strength and weakness	Overall assessment of skills/ knowledge 1 – 5 1 being poor and 5 excellent
		<p>including clearly defined actions and responsibilities.</p> <p>Where errors or control failures have occurred, then the audit committee should seek assurances that appropriate action has been taken.</p>		
Able to balance practicality against theory	Able to understand the practical implications of recommendations to understand how they might work in practice.	The audit committee should seek assurances that planned actions are practical and realistic.		
Clear communication skills and focus on the needs of users	Support the use of plain English in communications, avoiding jargon, acronyms, etc.	The audit committee will seek to ensure that external documents such as the Annual Governance Statement and the explanatory foreword to the accounts are well written for a non-expert audience.		
Objectivity	Evaluate information on the basis of evidence presented and avoiding bias or	The audit committee will receive assurance reports and review risk registers. There may be		

Skills	Key elements	How the audit committee member is able to apply the skill	Self-evaluation, examples, areas of strength and weakness	Overall assessment of skills/ knowledge 1 – 5 1 being poor and 5 excellent
	subjectivity.	differences of opinion about the significance of risk and the appropriate control responses and the committee member will need to weigh up differing views.		
Meeting management skills	Chair the meetings effectively: summarise issues raised, ensure all participants are able to contribute, focus on the outcome and actions from the meeting.	These skills are essential for the audit committee chair to help ensure that meetings stay on track and address the items on the agenda. The skills are desirable for all other members.		

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PLANNED REPORTS TO AUDIT AND GOVERNANCE COMMITTEE 2021-2022

	Report	Committee Date	Report Of	Comments
1	Role of the Audit Committee	June	Grant Thornton	Presentation/training
2	RIPA Annual Report & Review of the RIPA Policy	June	Assistant Director - Partnerships	
3	Internal Audit Annual and Quarterly Update	June	Principal Auditor	
4	Public Sector Internal Audit Standards/Quality Assurance and Improvement Programme	June	Principal Auditor	
5	Annual Governance Statement and Code of Corporate Governance	June		
1	Audit Findings Report	July	Grant Thornton	
2	Management Representation Letter	July	Grant Thornton	
3	Annual Statement of Accounts	July	Executive Director	

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	Report	Committee Date	Report Of	Comments
			Finance	
4	Risk Management Quarterly Update	July	Assistant Director – Finance	
5	Internal Audit Quarterly Update	July	Audit Manager	
6	Update on Risk Based Verification Policy	July	Assistant Director, Finance	
Page 68	Private meeting of Internal and External Auditors and Committee members	July		
1	Audit Findings	September	Grant Thornton	
2	Management Representation Letter	September	Grant Thornton	
3	Fee Increase Letter	September	Grant Thornton	<i>Moved from March meeting</i>
4	Annual Treasury Outturn	September	Executive Director Finance	
5	Local Government Ombudsman’s Annual Review and Report 2020/21	September	Assistant Director – People	
6	Modern Slavery and Human Trafficking	September	Assistant Director –	

	Report	Committee Date	Report Of	Comments
	Statement		Partnerships	
1	Internal Audit Quarterly Update	October	Audit Manager	
2	Appointment of External Auditors re Accounts commencing 2023/24	October	Executive Director Finance	
3	Risk Management Quarterly Update	October	Assistant Director – Finance	
4	Counter Fraud Update	October	Audit Manager	<i>Annual report in October</i>
5	Update on the Audit Findings Report'	October	External Auditors	<i>Exempt</i>
	Private meeting of Internal and External Auditors and Committee members	October		
1	Internal Audit Quarterly Update	February	Audit Manager	
2	Risk Management Quarterly Update	February	Assistant Director – Finance	
3	Audit Committee Effectiveness	February	Audit Manager	

	Report	Committee Date	Report Of	Comments
1	Audit and Governance Committee update	March	Grant Thornton	
2	Auditor's Annual Report	March	Grant Thornton	
3	Audit Plan	March	Grant Thornton	
4	Informing the Audit Risk Assessment	March	Grant Thornton	
5	Fee Increase Letter	March	Grant Thornton	
6	Review of the Treasury Management Strategy Statement, Minimum Revenue Provision Policy Statement and Annual Investment Statement and the Treasury Management Strategy Statement and Annual Investment Strategy Mid-Year Review Report	March	Executive Director Finance	
7	Final Accounts – Accounting Policies and Action Plan	March	Assistant Director of Finance	
8	Internal Audit Charter and Audit Plan	March	Audit Manager	
9	Councillor Code of Conduct – following finalisation of LGA new Model Code	March	Monitoring Officer	

	Report	Committee Date	Report Of	Comments
10	Review of the Constitution and Scheme of Delegation for Officers	March	Monitoring Officer	
11	Review of Financial Guidance	March	Assistant Director Finance	
12	Annual Report of the Chair of A&G	March	Audit Manager / Chair	
13	Reset & Recovery – project risks and quality assurance aspects	March	Assistant Director, Neighbourhoods & Assistant Director, Finance	
Page 71	Private meeting of Internal and External Auditors and Committee members	March		

The Portfolio Holder for Finance, Risk and Customer Services

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