

Cheltenham Borough Council Audit, Compliance and Governance Committee

Meeting date: 12 July 2023

Meeting time: 6.00 pm

Meeting venue: Council Chamber - Municipal Offices

Membership:

Councillors Paul McCloskey (Chair), David Willingham (Vice-Chair), Matt Babbage, Adrian Bamford, Graham Beale, Tabi Joy and John Payne

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Agenda

1 Apologies

2 Declarations of interest

3 Minutes of the last meeting (Pages 3 - 10)

To approve the minutes of the meeting held on 19 April 2023.

4 Public and Member Questions

These must be received no later than 12 noon on the seventh working day before the date of the meeting

5 Internal audit opinion 2022-23 (Pages 11 - 34)

Report of Lucy Cater, Assistant Director, SWAP Internal Audit Services

6 Information Requests Annual Report 2022-23 (Pages 35 - 42)

Report of Darren Knight, Executive Director for Place and Communities

7 Annual Governance Statement and review of Code of Corporate Governance (Pages 43 - 74)

Report of Claire Hughes, Corporate Director and Monitoring Officer

8 Work Programme (Pages 75 - 76)

9 Any other item the chairman determines to be urgent and requires a decision

10 Date of next meeting

26 September 2023.



Cheltenham Borough Council

Audit, Compliance and Governance Committee

Minutes

Meeting date: 19 April 2023

Meeting time: 6.00 pm - 7.20 pm

In attendance:

Councillors:

Paul McCloskey (Chair), Matt Babbage, Adrian Bamford, Tabi Joy and John Payne

Also in attendance:

Gemma Bell (Director of Finance and Assets and Deputy S151 Officer), Emma Cathcart, Lucy Cater, Alex Walling, Claire Hughes (Corporate Director and Monitoring Officer) and Ann Wolstencroft (Head of Performance, Projects & Risk)

1 Apologies

Apologies were received from Councillor Willingham. No substitutes were present.

2 Declarations of interest

There were none.

3 Minutes of the last meeting

The minutes of the meeting held on 24 January were approved as a correct record and signed accordingly.

4 Public and Member Questions

None had been received.

5 Annual Review of Risk Management Policy

The Head of Performance, Projects and Risks introduced her report, saying that the approach to risk management had been developed and embedded over the last two years, to include monthly discussions at leadership team meetings, operational discussions at team meetings, and comprehensive risk reporting on key projects to programme boards. Lessons learnt were being incorporated, and a recent SWAP audit of the process had graded it at 3/5. This will be repeated in a couple of years to show ongoing improvement.

She said the updated policy reflects name changes, such as ELT to LT, and increased reporting to Cabinet, Audit, Compliance and Governance, and Overview and Scrutiny, and development of the approach to risk management by assessing all controls, and checking what needs to be done to reduce risk.

A Member commented on how useful it was to have the revised document with track changes visible, and looked forward to receiving the finished version.

In response to Members' questions, the Head of Performance, Projects and Risks confirmed that:

- regarding the risk assessment for the risk management system and the suggestion that a score of 3/5 is quite low, this is based on where the council was without a robust system in place. It could be reconsidered following conversations with the Monitoring Officer and internal audit team if Members felt it to be appropriate;
- in addition to risk managers, there are risk control owners who own some of the controls; the report can be amended to reflect this.

A Member thanked the officer for a comprehensive report on an incredibly detailed process, but didn't feel that risk was sufficiently well embedded in our recent development. CBC's acquisition of buildings and businesses was adequately covered, but in new-build projects such as the MX and also the Cheltenham Trust, if the risks had been identified earlier in the process, subsequent problems could have been avoided. CBC was embarking on the massive project at Golden Valley, with huge financial implications, and the concern was that the risk management process doesn't address the issue of share responsibility for risk across contracts. Our very dynamic development partner will understand the risks, and CBC may be an unequal partner in the relationship. Clearview isn't adequate for this type of risk, and Overview and Scrutiny would like the Golden Valley team to report on a regular basis as potential significant financial issues have already been identified, and should be in the open to ensure that everyone understands.

The Monitoring Officer said that these were good points, but said the council is on a journey in developing its policy. There is still a way to go, particularly around embedding risk management in projects, but we are a lot better at managing risks than previously, having lessons over the past few years and months, and are definitely heading in the right direction.

The Chair agreed, and invited Members to vote on the recommendation. The unanimously vote to:

- **approve the updated Risk Management Policy.**

6 Audit progress report and sector updates

Alex Walling of Grant Thornton began by apologising that the draft report had been circulated in error, but said it was 99% the same as the final version. She gave a brief summary, highlighting the following matters:

- progress on the 21-22 audit wasn't as far forward as she would have liked, due to receiving the group accounts late and to resource constraints. She hoped to focus on it from July onwards, but needed to have completed 99% on the work on it before starting the 22-23 audit;
- with value-for-money report for 21-22 outstanding, the plan was now to do one commentary covering two financial years, as was allowed under the code of audit practice;
- on the certification of claims and returns, housing benefit subsidy work was underway and would hopefully be completed by the end of the month;
- the review of the pooling of housing capital receipts return was due to start in May and would be discussed with the finance team;
- Grant Thornton and the finance team were meeting regularly to keep them informed.

In response to a Member's question, the Director of Finance and Assets confirmed that the full audit fees for 2022-23 were yet to be agreed, as in previous years. The scale fee was determined by the PSAA, with variations to that dependent on the level of work needed in different areas – for example value-for-money work, remote working, and infrastructure assets last year. This doesn't constitute a risk from a budgetary perspective, but the fee needs to be agreed by the deadline of 31 May, as an audit fee note will be part of the draft accounts.

Alex Walling confirmed that the PSAA sets a scale several years in advance and when additional items are added, the scale fee is adjusted accordingly. The proposed fees are agreed at the planning stage, and were shared with the committee as part of the audit plan, but as the audit gets underway, Grant Thornton will give an opinion about any additional fees or unforeseen complexities, which is sent to the PSAA and then back to committee for full transparency.

In response to further Member questions, she said that:

- it would not be possible to add an extra column to the table showing which accounts were published within six months of the target date over the last six years, as that information was held by the PSAA, not by Grant Thornton;
- the council was required to publish its draft accounts by 31 May this year, but these can be amended up to the point where Grant Thornton gives its opinion. The final accounts cannot be amended.

The Director of Finance and Assets added that the draft accounts on the website for 2021-22 are the most up-to-date version, with any changes between their publication last July and today incorporated. There are changes for different reasons at different states; for example, recent changes in the economy resulted in the valuation of the pension fund and pension fund liability and assets moving materially, and this would be added.

In response to a further question, Alex Walling confirmed that:

- the ongoing delays in the publication of local authority audit reports arose from the perfect storm of lack of resource and increasingly complex audits. Conversations on how this could be simplified were ongoing, with the regulator's expectation currently too great and focussing on big estimates - property, plant, equipment and pension figures - rather than what effects the man in the street. Being in a constant spotlight from the regulator puts people off and makes recruiting more difficult; it is frustrating for auditors not to be able to finish an audit.

The Chair raised the following matters:

- he liked the idea that key stakeholders needed to continue their efforts to secure improvements through effective engagement and good practice, suggesting that if the council wants to consider strategic planning, commercial awareness, contract management, for example, it may be that more meetings are needed as the complexity increases. The issues need to be owned and discussed in a forum or committee – or maybe one committee needed to consider how the different issues were being managed;
- regarding sustainability and climate change, a 2022 CIPFA article suggested that the finance profession would need to collect data from different professions to understand and challenge assumptions and projections, with a call from the government for urgent action. He suggested that reporting on climate change should be incorporated in the work plan for this committee or for Overview and Scrutiny. The Director of Finance and Assets said the challenge was for officers to think about the council's carbon footprint and continue to use assurance mechanisms to report against the climate change pathway. Members agreed that they cannot be proactive, just be able to demonstrate that the council is on a pathway to net zero and hold people to account as to whether they are doing enough.

The Assistant Director of SWAP reminded Members that the internal audit process now included a strategic climate audit, looking at how officers were meeting the goals the CBC has in place.

No vote was required on this item. The report was noted.

7 Internal Audit Progress Report

The Assistant Director of SWAP said her report updated Members on work undertaken since the last meeting, including three final reports with substantial assurance, and a number of draft reports in progress to come to the next meeting. All agreed actions at Annex B are being followed up.

A Member congratulated officers running accounts payable and council tax/housing benefit, as they were clearly doing it very well.

The Chair wondered if it was fair to worry that no specific implications were reported under the environmental and climate change implications paragraph, in view of the council's climate emergency declaration. The Director of Finance and Assets advised that officer assessments of the implications of various reports was based on the recommendation rather than the attached information.

The Assistant Director for SWAP said she was awaiting information about Publica's mechanism for charging the council for work undertaken by Publica officers, and would update the Chair as soon as possible. She was unable to say what 'suppressed accounts' are – presumably these are accounts that are suspended for some reason, but she will find out and report back.

No vote was required on this item. Members noted the report.

8 Internal Audit Plan and Charter 2023/24

The Assistant Director of SWAP confirmed that this draft document has been prepared following consultation with Members, the audit team, and Cheltenham officers who, as a result of client liaison, are talking to auditors and identifying risks within their service areas. The Plan is agile, with a framework of core audits to be undertaken – finances, governance, ICT – and a list of other areas to be looked at which will be assessed on the risk at a point in time, rather than planning for something long in advance which is later not relevant. That list includes climate change operational audit and potentially a climate change audit. Also attached is the Audit Charter which explains roles and responsibilities of SWAP, Committee and lines of communication. There is no change to this document, other than the date.

In response to Member questions, the Assistant Director of SWAP confirmed that:

- a programme of enquiry for the cyber park will be developed from discussions between herself and the executive directors and Director of Finance and Assets, together with anything officers pick up from their own client liaison meetings;
- to ensure financial understanding within the context of the project plan, the principal auditor has already started talks with the Director of Major Developments and Regeneration, and will remain in contact on all the projects he manages.

The Director of Finance and Assets added that the Golden Valley Development has its own register, and the starting point will be to look at how that is working, and highlight what would benefit from further information and assurance.

The Assistant Director of SWAP confirmed that they have enough resources to do a thorough job. The plan of work is huge, but being agile, if something isn't done it will remain in the rolling plan and be picked up the following year.

Members voted unanimously to:

- **approve the Proposed 2023/24 Internal Audit Plan**
- **approve the Internal Audit Charter**

9 Counter Fraud Unit report (inc RIPA/IPA update)

The Head of Service, Counter Fraud and Enforcement Unit, said this is the usual report on recent activities from her team, apologising that the work plan for next year wasn't quite ready. This was due to additional work being done on the single-person council tax discount and small business rates relief across the partnership, which had picked up some anomalies. She highlighted the following:

- a multi-agency approach to fraud group has been created in Gloucestershire, recognising it as one of the biggest problems facing local authorities, and how to tackle it, mostly through prevention and raising awareness. This will include a session at CBC with the police PROTECT officer on 17 May;
- work on a fraud awareness leaflet for new staff is complete, including details of where to find the policies and how to go about whistle-blowing;
- the team is nearing the end of the business grant trauma – tidying up debt and transferring liability to BAYS;
- regarding NFI matches, the latest batch has been reviewed, mostly relating to single person discounts, and cross-checks with the overseas voters list;
- a webpage for the unit has been created, to signpost people to from other local authorities and social housing organisations, providing information about the unit, partnership and how it works;
- the usual annual update is included, including surveillance activities and IPA requests. The majority of the activity relates to licensing during race week;
- a Q and A quick reference document has been created for Members and staff on RIPA, which will be less onerous to wade through.

A Member said he spoke for all councillors in congratulating the team on the work they do, in particular the vital revenue recoup work, and wondered if an increase in scam activity had been noticed and if so in what areas. The officer replied that in anything which involved giving out money or using data, there is a scam – fraud is prevalent in everything that we do, and it is important to make people aware of how it can affect them. The CFEU is working to make it relatable, and educate people in how to recognise and resist it, and how the process can be disrupted.

Regarding the assurance work in relation to the DWP's Test and Trace payments, which resulted in more than 50% of the sample requiring further investigation, the officer said that the demographic had to be taken into account; this was a difficult scheme, not an area laced with fraud. She will consult with colleagues as to whether it is in the public interest or worthwhile to pursue further cases.

No vote was required on this item.

The Chair reminded Members of the seminar on 17 May, open to all councillors and the community voluntary sector, saying the more awareness of scams the better. For anyone who cannot attend on this date, the same seminar is being presented at different boroughs and districts across Gloucestershire which they are welcome to join.

10 Review of Draft Accounting Policies 2022-23

The Director of Finance and Assets said it was standard protocol to bring the Draft Accounting Policies before producing the draft accounts. She made a small correction to the executive summary: following consultation, the government has decided to revert to the previous deadlines for policies, namely 31 May for the draft accounts and 30 September for the audited accounts. Members were invited to comment on the policies, which reflect the changes recommended by Grant Thornton through the 2021-22 audit, and would see the draft accounts again as well as the final version once the audit was complete.

In response to Member questions, the Director of Finance and Assets confirmed that buildings depreciate in the same way as everything else, and this can be seen in Note 19 of the 2021-22 draft accounts – the top section documents the cost, the lower section documents the depreciation and year changes, and the net book value is shown at the bottom. Taking the Municipal Offices as an example, the in-year depreciation is shown in the lower section, but when revalued as part of the 5-year rolling valuations programme, any appreciation or fall in value is recognised at the top of the note.

The Chair wondered why the government had moved the deadlines back to where they were previously, in view of the complications arising from resourcing.

No vote was required for this item – it was considered and noted.

11 Work Programme

The Chair invited any queries, amendments or suggestions to the Work Programme. He wondered if anything in the plan related to climate change. A Member agreed that it would be good to prioritise this, focussing on the ways climate change relates to national and local action to mitigate risk. It would be good to have something clear in the work plan relating to this, and with all Members up for re-election, there is a need to think long-term and create a multi-generational strategy. Working in electoral cycles, there is a clear need for continuity and to identify solutions.

The Director of Finance and Assets said this would be noted, and an item could be incorporated. The Chair commented that a benefit of the agile system was that items could be taken out or added in as the need arose.

No vote was required on this item.

12 Any other item the chairman determines to be urgent and requires a decision

The Chair had no other items for consideration.

13 Date of next meeting

The next meeting is scheduled for 12 July 2023.

Cheltenham Borough Council

Audit, Compliance and Governance Committee – 12th July 2023

Annual Internal Audit Opinion 2022-23

Accountable member:

Councillor Peter Jeffries, Cabinet Member for Finance and Assets

Accountable officer:

Paul Jones, Executive Director – Finance, Assets and Regeneration

Accountable scrutiny committee:

None

Ward(s) affected:

N/A

Key/Significant Decision:

No

Executive summary:

The Annual Internal Audit Opinion, Appendix 1, gives the opinion, of the Head of Internal Audit (SWAP Assistant Director) and, therefore, the officer responsible for the delivery of the internal audit function, which includes assessing the adequacy and effectiveness of internal control within Cheltenham Borough Council. The opinion is based on the adequacy of control, noted from a selection of risk-based audits carried out during the year and, other advice work on control systems including the proactive work of the service as it supports the control arrangements within change projects. The results of any external inspections also inform the opinion.

Throughout the year we have measured the degree of control assurance within the systems or elements of systems we have audited or supported by way of control advice. Overall, the opinion is that a 'Low Reasonable' assurance level can be given for the controls in place, within the areas where audit activity has taken place, to safeguard these systems which in turn support the delivery of the Council's overall business objectives.

Where operational control issues were raised, the risks associated with the control issues raised, in the audit reports, are being actively managed by the responsible Management.

Recommendations:

- **That Audit, Compliance and Governance Committee considers the attached reports and makes comment on its content as necessary**
-

Implications

1.1. Financial implications

There are no financial implications arising from the report

Signed off by: Paul Jones, Executive Director Finance, Assets and Regeneration
Paul.Jones@cheltenham.gov.uk

1.2. Legal implications

As detailed in the report, it is a requirement under the CIPFA Public Sector Internal Audit Standards for the Chief Audit Executive to deliver an Annual Internal Audit Opinion on the overall adequacy and effectiveness of the organisation's framework of governance, risk management, and control. This is an important source of assurance that supports the Council's governance statement.

Signed off by: One Legal, legal.services@onelegal.org.uk

1.3. HR implications

There are no specific HR implications arising from the content of the report. The HR Team continue to work closely with CBC and SWAP to ensure that any HR related recommendations from audits are actioned.

Signed off by: Clare Jones, HR Business Partner, Clare.Jones@Cheltenham.gov.uk

1.4. Environmental and climate change implications

None specific arising from the report agreed actions

Signed off by: Gemma Bell, Head of Finance (Deputy Section 151 Officer),
Gemma.Bell@cheltenham.gov.uk

1.5. Property/asset implications

There are no specific Property/Asset implications arising from the content of the report

Signed off by: Gemma Bell, Head of Finance (Deputy Section 151 Officer),
Gemma.Bell@cheltenham.gov.uk

1.6. Corporate policy framework implications

The Internal Audit Plan is aligned to our Corporate Priorities and provide assurance against the achievement of corporate policy.

Signed off by: Ann Wolstencroft, Head of Performance, Projects and Risk,
Ann.Wolstencroft@cheltenham.gov.uk

2. Promoting equality and reducing discrimination

No implications arising from the report agreed actions.

3. Performance management – monitoring and review

Regular monitoring reports are provided to this Committee and, in the interim period regular meetings are held between Internal Audit and the Executive Director of Finance, Assets and Regeneration. New and emerging risks are discussed, and the impact of the recommendations made by Internal Audit are discussed.

4. Background

- 4.1. The report outlines how the Internal Audit function has supported the Council in meeting the requirements of the Accounts and Audit (England) Regulations 2015. These state that: “A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”
- 4.2. Under the CIPFA Public Sector Internal Audit Standards the Chief Audit Executive must deliver an Annual Internal Audit Opinion and report that can be used by the organisation to inform its governance statement. The annual internal audit opinion must conclude on the overall adequacy and effectiveness of the organisation’s framework of governance, risk management and control. The annual report must incorporate:
 - the opinion;
 - a summary of the work that supports the opinion; and
 - a statement on conformance with the Public Sector Internal Audit Standards and the results of the quality assurance and improvement programme.

5. Reasons for recommendations

- 5.1. The Council must ensure that it has sound systems of internal control that facilitate the effective management of all the Council’s functions. The work delivered by SWAP Internal Audit Services, the Council’s internal audit service in 2022/23, is one of the control assurances available to the Audit, Compliance and Governance Committee, the Senior Leadership Team, and supports the work of the external auditor.
- 5.2. ‘Low Reasonable’ Assurance can be given that there is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited. Some weakness in the design and/or inconsistent application of controls have been identified, actions agreed with officers and improvement plans agreed.
- 5.3. Officers from SWAP will be in attendance at the Committee meeting and will be available to address Members’ questions.

6.

7. Alternative options considered

7.1. None

8. Consultation and feedback

8.1. None

9. Key risks

9.1. That weaknesses within the control framework, identified by the Internal Audit Activity, continue to threaten organisational objectives, if agreed actions are not implemented.

Report author:

Lucy Cater, Head of Internal Audit, Assistant Director, SWAP Internal Audit Services

Lucy.Cater@swapaudit.co.uk

Appendices:

Appendix 1 – SWAP Internal Audit Annual Opinion 2022/23

Appendix 2 – Agreed Actions

Cheltenham Borough Council

Internal Audit Annual Opinion Report 2022/23

Internal Audit Annual Opinion – 2022/23: 'At a Glance'

Annual Opinion



There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.

The Headlines

	Significant risks were identified in respect of the Programme Management of Minster Xchange and Taxi Licensing - Safeguarding. Progress is being made on the implementation of the agreed actions, which Internal Audit are monitoring.
	28 reviews delivered as part of the 2022/23 Internal Audit Plan. Includes assurance, advisory and follow up reviews 5 reviews are at draft report stage and 1 is in progress. Furthermore, we continue to support the Council with ongoing projects and attend corporate meetings.
	Internal Audit staff supporting the Council. Auditors continue to support the Council, by attending project meetings and when necessary, conducting specific tasks for the Council e.g. business grant bad debt review and reconciliation.
	A number of historic agreed actions remain outstanding, along with actions agreed during 2022/23. We will continue to follow-up all agreed actions.
	Chief Internal Auditor Grant Certification Five reviews were undertaken by the Chief Internal Auditor to sign off on grant monies received by the Council. Work undertaken in these areas is also used to inform our annual opinion.

Assurance Opinions	2021/22	2022/23
Substantial	9	6
Reasonable	8	4
Limited	0	0
No	0	0
Support to the Council	2	4
Grant Certification	2	4
Advisory	2	3
Follow-Up	1	1
Agreed Actions	2021/22	2022/23
Priority 1	0	5
Priority 2	10	4
Priority 3	10	8
Total	20	17

Executive Summary

Internal Audit provides an independent and objective opinion on the effectiveness of the Authority's risk management, control and governance processes.



Purpose

The Head of Internal Audit (SWAP Assistant Director) should provide a written annual report to those charged with governance to support the Authority's Annual Governance Statement (AGS). This report should include the following:

- An opinion on the overall adequacy and effectiveness of the organisation's governance, risk management and internal control environment, including an evaluation of the following:
 - the design, implementation and effectiveness of the organisation's ethics-related objectives, programmes and activities;
 - whether the information technology governance of the organisation supports the organisation's strategies and objectives;
 - the effectiveness of risk management processes; and
 - the potential for the occurrence of fraud and how the organisation manages fraud risk.
- Disclose any qualifications to that opinion, together with the reasons for the qualification.
- Present a summary of the audit work from which the opinion is derived, including reliance placed on work by other assurance bodies.
- Draw attention to any issues the Head of Internal Audit judges particularly relevant to the preparation of the Annual Governance Statement.
- Compare the work actually undertaken with the work that was planned and summarise the performance of the internal audit function against its performance measures and criteria.
- Comment on compliance with these standards and communicate the results of the internal audit quality assurance programme.

The purpose of this report is to satisfy this requirement and Members are asked to note its content and the Annual Internal Audit Opinion given.

Executive Summary

Three Lines Model

To ensure the effectiveness of an organisation's risk management framework, the Audit, Compliance and Governance Committee and Senior Management need to be able to rely on adequate line functions – including monitoring and assurance functions – within the organisation.

The 'Three Lines' model is a way of explaining the relationship between these functions and as a guide to how responsibilities should be divided:

- the first line – functions that own and manage risk.
- the second line – functions that oversee or specialise in risk management, compliance.
- the third line – functions that provide independent assurance.

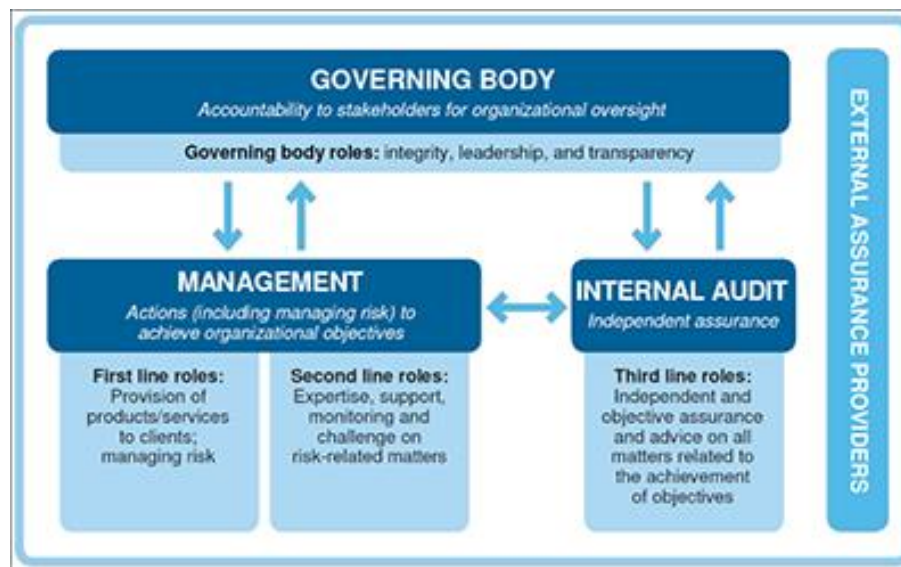


Background

The Internal Audit service Cheltenham Borough Council is provided by SWAP Internal Audit Services. The team's work is completed to comply with the International Professional Practices Framework of the Institute of Internal Auditors, further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS) and the CIPFA Local Government Application Note. The work of the team is guided by the Internal Audit Charter which is reviewed annually.

Internal Audit provides an independent and objective opinion on the Authority's control environment by evaluating its effectiveness. This report summarises the activity of the Internal Audit team for the 2022/23 year.

The position of Internal Audit within an organisation's governance framework is best summarised in the Three Lines model shown below.



Internal Audit Opinion 2022/23

The Head of Internal Audit (SWAP Assistant Director) is required to provide an opinion to support the Annual Governance Statement.



Annual Opinion

On the balance of our 2022/23 audit work for Cheltenham Borough Council, enhanced by the work of external agencies, I am able to offer a **Low Reasonable Assurance** opinion in respect of the areas reviewed during the year.

Audit work is been planned to ensure that sufficient assurance will be available to inform the annual opinion as well as supporting the key priorities that underpin CBC's Corporate Plan (2019 – 2023):

- Making Cheltenham the cyber capital of the UK
- Continuing the revitalisation and improvement of our vibrant town centre and public spaces
- Achieving a cleaner and greener sustainable environment for residents and visitors
- Increasing the supply of housing and investing to build resilient communities
- Delivering services to meet the needs of our residents and communities

Our audit work supports each of these priorities, whether as an assurance audit, an advisory piece of work, ad hoc requests or support to the council.

The professional requirements of PSIAS have remained unchanged and in line with these, audit priorities have been agreed throughout the year and this work supports the annual opinion.

The Annual Opinion is based on information obtained from multiple engagements and sources, the results of which, when viewed together, provide an understanding of the organisation's governance arrangements, risk management processes and internal control environment and facilitate an assessment of overall adequacy and effectiveness. Opinions are a balanced reflection across the year and not a snapshot in time. In forming this opinion, the following sources of information have been used:

- *Completed audits which evaluate risk exposures relating to the organisation's governance, operations and information systems, reliability and integrity of information, efficiency and effectiveness of operations and programmes, safeguarding of assets and compliance with laws and regulations.*
- *Observations from consultancy / advisory support.*
- *Follow up of previous audit activity, including agreed actions.*
- *Grant certification work.*
- *Assurances from other key sources and providers, including third parties, regulator reports etc.*

Additional work performed to carry out assurance work on risks associated with the continued pandemic were:

- *Completed the Business Grant Post Payment review with the Head of Service, CFEU*
- *Supported the Council in respect of the recovery of Business Grant Overpayments and data to be submitted to BEIS*
- *Reconciliation of Business Grant Recovery data to the ledger*

Alongside direct internal audit work, the HIA can also place reliance on:

- *Work and investigations undertaken by the Council's Counter Fraud and Enforcement Unit*
- *Updates and PSN certification undertaken by the Council's ICT Team*

The following are considered key pieces of audit work that support the annual opinion on the overall adequacy and effectiveness of the organisation's governance, risk management and control.

- *Business Continuity*
- *Continuous assurance*
- *Key financial audits*
- *Information governance and security*
- *Key front line services*

Furthermore the Head of Internal Audit, or member of the Audit Team is an attendee at the following meetings:

- *Procurement and Commissioning Group*
- *Corporate Governance Group*

Summary of Audit Work 2022/23

Definitions of Corporate Risk

High Risk

Issues that we consider need to be brought to the attention of both senior management and the Audit Committee.

Medium Risk

Issues which should be addressed by management in their areas of responsibility.

Low Risk

Issues of a minor nature or best practice where some improvement can be made.



Significant Corporate Risks

Our audits examine the controls that are in place to manage the risks that relate to the area being audited. We assess the risk at a 'Corporate' level once we have tested the controls in place. Where the controls are found to be ineffective and the 'Corporate risk' as 'High' these are brought to the Audit, Compliance and Governance Committee attention.

We identified significant weaknesses in the programme management of Minster Xchange and five priority one actions were agreed.

Audit reviews completed during the year identified weaknesses in process / systems that should be addressed, including Procurement Cards and Taxi Licensing – Safeguarding.

We have also continued to follow-up all agreed actions made in previous years audits as well as current year ones which have passed their implementation dates. A number of agreed actions remain outstanding; therefore we have introduced a process whereby the CFO receives a monthly report of all agreed actions which can be followed up with Officers and Publica where appropriate.

All audits, and progress against agreed actions, have been reported throughout 2022/23 to the Audit, Compliance and Governance Committee.

Summary of Audit Work 2022/23

At the conclusion of audit assignment work each review is awarded a “Control Assurance Definition”;

Assurance Definitions

No	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Substantial	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

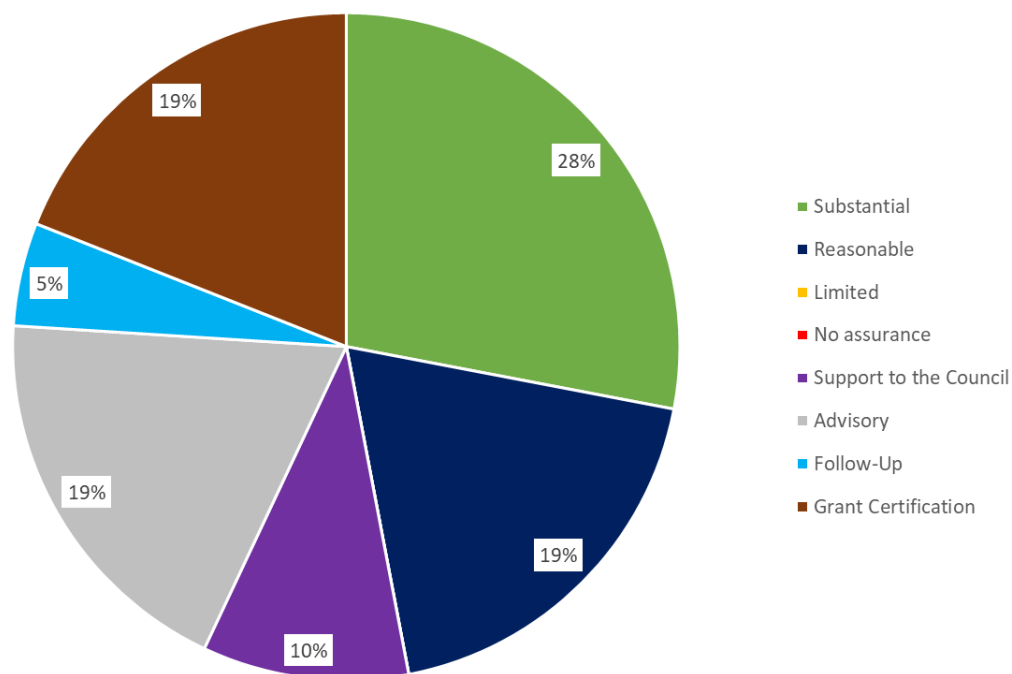


Summary of Audit Opinion

The following two charts summarise the audit opinions and audit work, and involvement, during 2022/23

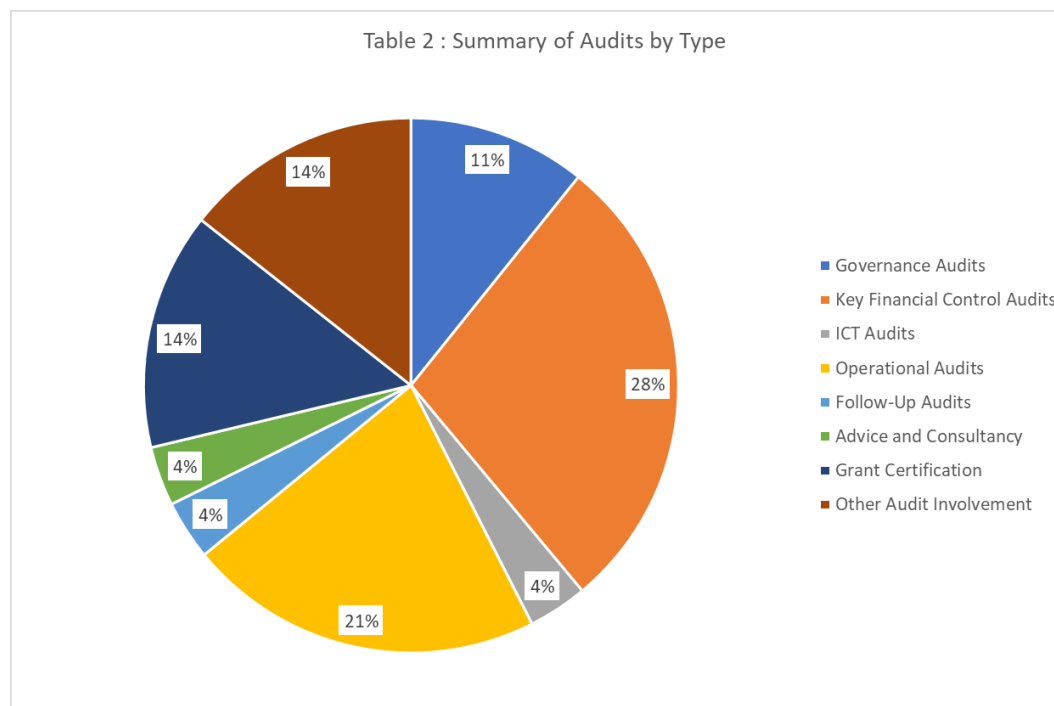
Table 1 indicates the spread of assurance opinions across our work during the past year.

Table 1 : Summary of Audit Opinions



Summary of Audit Work 2022/23

Table 2 indicates the audit work by type.



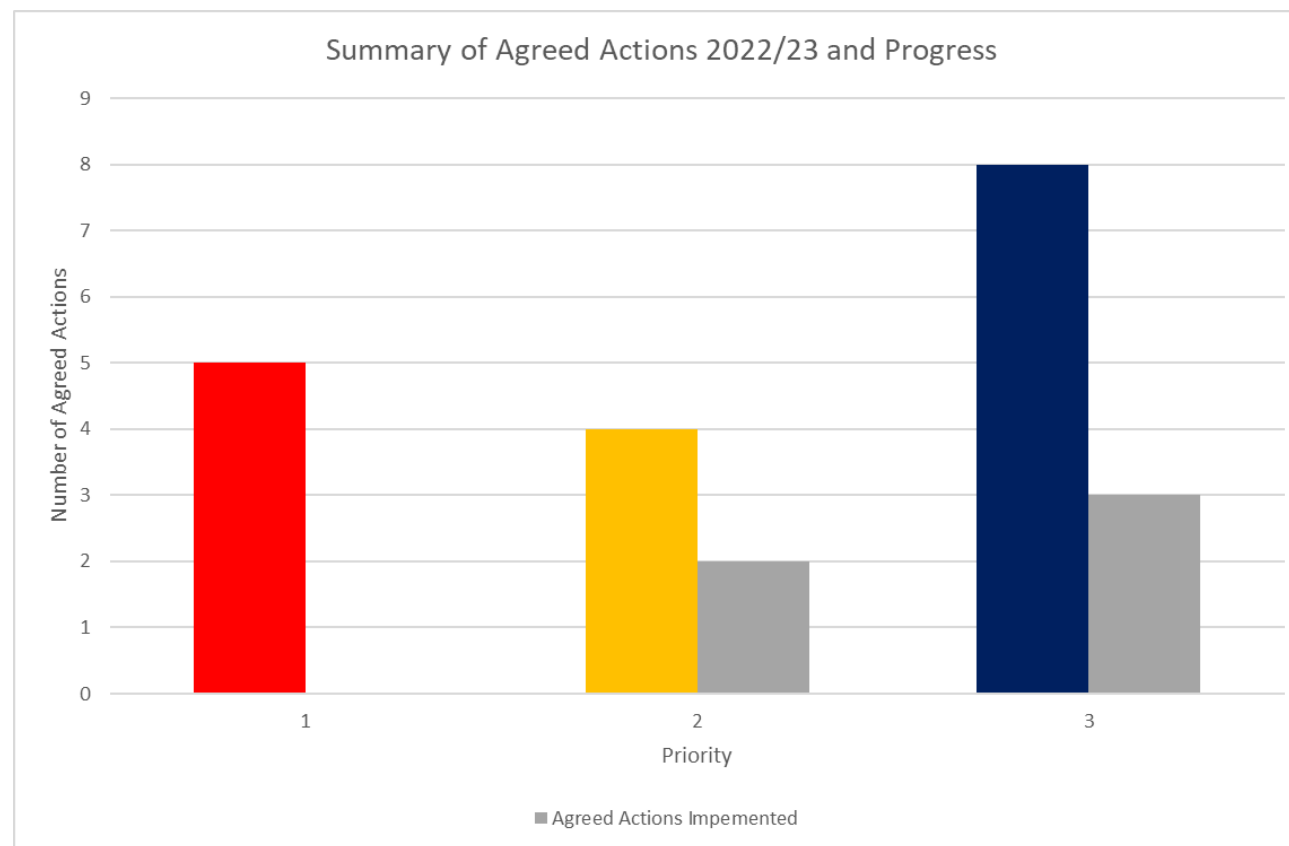
Summary of Audit Work 2022/23

SWAP Performance - Summary of Audit Actions by Priority

We rank our actions on a scale of 1 to 3, with 3 being medium or administrative concerns to 1 being areas of major concern requiring immediate corrective action



Priority Actions



Added Value

Extra feature(s) of an item of interest (product, service, person etc.) that go beyond the standard expectations and provide something more while adding little or nothing to its cost.



Added Value

Throughout the year, SWAP strives to add value wherever possible i.e. going beyond the standard expectations and providing something 'more' while adding little or nothing to the cost.

Corporate Groups

During the year we have attended a number of corporate groups to act as a 'critical friend'.

Benchmarking

During the year we have provided benchmarking data across either the SWAP partnership or the wider reach of the Local Authority Chief Auditors Network (LACAN). This data is useful for services to develop and improve their own systems and processes so that business objectives can be achieved with continually decreasing resources.

News Roundup

We produce a fortnightly newsletter that provides information on topical areas of interest for public sector bodies.

Client Liaison

We have recently initiated Client Liaison, whereby the Auditors meet regularly with Service Managers to discuss potential operational risks and issues, identify areas for audits and plan up-coming audits.

Audit Protocol

We launched an audit protocol which defines the role of the audit team and what is required for an audit. The aim of the protocol is to improve the audit process for our audit contacts and to ensure we can deliver an excellent audit in an efficient and effective manner.

Plan Performance 2022/23

Internal audit is responsible for conducting its work in accordance with the Code of Ethics and Standards for the Professional Practice of Internal Auditing as set by the Institute of Internal Auditors and further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS).



SWAP Performance

SWAP's performance is subject to regular monitoring and review by both the SWAP Board of Directors and the Owners Board. The respective outturn performance results for CBC for the 2022/23 year are as follows:

Performance Target	Performance
Overall client satisfaction <i>did our work meet or exceed expectations, when looking at our Communication, Auditor Professionalism and Competence</i>	100%
Value to the organisation <i>client view of whether our audit work met or exceeded expectations, in terms of value to their area</i>	100%

SWAP work is completed to comply with the International Professional Practices Framework (IPPF) of the Institute of Internal Auditors, further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS) and the CIPFA Local Government Application Note.

Under these standards we are required to be independently externally assessed at least every five years to confirm compliance to the required standards. SWAP was recently assessed in February 2020 and confirmed that we are in conformance of PSIAS.

Attribute Standard 1300 of the IPPF requires Heads of Internal Audit to develop and maintain a Quality Assurance and Improvement Programme (QA&IP). Standard 1310 continues this dual aspect by stating that the programme must include both internal and external assessments. This acknowledges that high standards can be delivered by managers, but it also implies that improvements can be further developed when benchmarking is obtained from outside the organisation and the internal audit function. Following our External Assessment, we have pulled together our QA&IP and included additional improvements and developments identified internally that we want to make, as aligned to SWAP's Business Plan. The QA&IP is a live document and will be regularly reviewed by the SWAP Board to ensure continuous improvement and delivery on our actions.



Summary of Internal Audit Work 2022/23

Audit Type	Audit Area	Status	Opinion	No of Actions
2022/23 Finalised and Completed Reviews				
Operational	Procurement Cards	Final Report	Low Reasonable	2
ICT	Vulnerability Management	Final Report	High Reasonable	1
Operational	Election Expenses – Treatment of VAT	Final Report	Medium Substantial	0
Governance	Risk Management Maturity Assessment	Final Report	N/A	0
Operational	Publica Performance Information	Final Report	Medium Reasonable	2
Operational	Taxi Licensing – Safeguarding	Final Report	Low Reasonable	5
Operational	Climate Change (Strategic)	Final Report	Medium Substantial	0
Operational	Accounts Payable – Qtly Review	Continuous	High Substantial	0
Key Financial Control	Council Tax and National Non-Domestic Rates	Final Report	Medium Substantial	1
Key Financial Control	Housing and Council Tax Benefits	Final Report	High Substantial	0
Key Financial Control	Accounts Receivable	Final Report	Low Substantial	1
Operational	Minster Xchange – Lessons Learned Review	Final Report	N/A	5
Support	Business Grant Funding – Post Payment Review	Complete	Support to the Council	N/A
Support	Business Grant Funding – Aged Debt	Complete	Support to the Council	N/A
Grant Certification	Disabled Facilities Grants	Complete	Grant Certification	N/A

Summary of Internal Audit Work 2022/23

Audit Type	Audit Area	Status	Opinion	No of Actions
Grant Certification	Protect and Vaccinate	Complete	Grant Certification	N/A
Grant Certification	Test and Trace Payment Scheme	Complete	Grant Certification	N/A
Grant Certification	Contain Outbreak Management Fund	Complete	Grant Certification	N/A
Follow-Up	Follow-Ups of Recommendations made in Substantial and Reasonable Audits	Complete	Follow-Up	N/A
Other Audit Involvement	Working with the Counter Fraud and Enforcement Unit	Completed	Support to the Council	N/A
Other Audit Involvement	Management of the IA Function and Client Support	Completed	Support to the Council	N/A

Audit Type	Audit Area	Status	Comment
Draft Reports			
Key Financial Control	Payroll		
Key Financial Control	Accounts Payable		
Key Financial Control	Treasury Management and Cashflow Forecasting		
Operational	Business Continuity Management – Elections and Revenues and Benefits		
Governance	Business Continuity Management – Corporate Reporting		



Summary of Internal Audit Work 2022/23

Audit Type	Audit Area	Status	Comment
In Progress			
Key Financial Control	Bank Reconciliation		
Ongoing Audit Support / Other Involvement			
Advisory	Procurement and Commissioning Group		Support complete for 2022/23, will continue into 2023/24



Outstanding Agreed Actions - June 2023												
ID	Audit Title	Issue Title	Issue Status	Remediation Action	Priority Score	AP Status	Timescale	Revised Timescale	Revised Timescale 2	Responsible Officer	Follow-Up Assessment	Remediation Date
382	CBC - Planning Enforcement - 2020/21	The Built Environment Local Enforcement Plan (Planning) has not been recently reviewed (Pentana 44647)	Pending Remediation	<ul style="list-style-type: none"> The Built Environment Local Enforcement Plan (Planning) and associated protocols will be reviewed and updated to ensure guidance is current and accurate. An audit table will be included to record the drafting and approval process for transparency purposes. The Local Enforcement Plan will be uploaded to the CBC website and intranet as a PDF document so any webpages and email addresses can be easily accessed. 	3	In Progress	31/07/21	30/04/22	30/06/23	Senior Enforcement & Compliance Officer	Update 17/01/2023 - Senior Enforcement and Compliance Officer Revised LEP partially drafted. Aim to have it completed by End of June 2023 as clearing backlog and new way of working under new management.	--
314	CBC - Procurement Cards - Jun 2022	Non-Compliance with Policy / Agreed Protocols (Pentana 47129)	Pending Remediation	1.All cardholders will be reminded of the following key control requirements: <ul style="list-style-type: none"> Official VAT receipts/invoices must be obtained whenever possible Use of Sales order confirmation to be used only as a last resort Consideration given to using the purchase order system where possible 2.Card access and control will be reviewed to ensure compliance with agreed policies.	2	In Progress	30/09/22	30/06/23	--	Head of Finance	Update 30/03/2023 - Director of Finance & Assets: advised that the updated policy will be published on the staff intranet. However, policy controls are not robust. Requested extension to timeframe to allow for completion of Statement of Accounts.	--
315	CBC - Procurement Cards - Jun 2022	Policy Review (Pentana 47127)	Pending Remediation	1.The CBC Corporate Charge Card Policy and Guidance will be reviewed and updated. 2.Cardholder agreements will be reviewed and updated to ensure they are current. Future changes will be updated accordingly. 3.Card usage will be reviewed to confirm if a valid business use for a card exists.	3	In Progress	30/09/22	30/06/23	--	Head of Finance	Update 30/03/2023 - Director or Finance & Assets: sent a copy of the revised policy, but controls are not as robust as expected and references GOSS, which does not exist now. Requested an extension to timeframe to allow for completion of Statement of Accounts.	--
404	PUB - Accounts Receivable - 2021/22	Debt Management, recovery and write off guidance. (Pentana 47096)	Pending Remediation	22/23: AR guidance for budget holders, including the main AR guide available via the intranet, will be reviewed and updated to reflect current practices. It will then be communicated and available to all budget holders. 21/22: We will ensure debt management, recovery and write off guidance is available to all budget managers.	3	In Progress	31/10/22	31/03/23	30/06/23	Business Manager - Finance	Update 04/04/2023 - Business Manager Finance AR guidance is available on the portal and only documentation updates are required and are in progress.	--
320	CBC - Taxi Licensing (Safeguarding) - Jun 2022	Safeguarding training assurance (Pentana 47396)	Pending Remediation	We will introduce an assessment of safeguarding course content and responsibilities.	3	In Progress	31/12/22	31/05/23	--	Senior Licensing Officer	Update 27/06/2023 - Head of Public Protection & DEPLO: 'I believe this has been completed but will ask Jason [team leader] to confirm next week.' - Awaiting response. Will update once received.	--

322	CBC - Taxi Licensing (Safeguarding) - Jun 2022	Certificate of good character declaration (Pentana 47472)	Pending Remediation	We will update all application forms to include a certificate of good character declaration.	3	In Progress	31/12/22	28/02/23	--	Senior Licensing Officer	<p>CHP 27/6/23 - Update received from Head of Public Protection & DEPLO on 27/6/23:</p> <p>'Certificate of good character declaration – Our supplier (Idox) have quoted almost £600 to undertake the work on the online form to implement this recommendation. We have adopted a number of additional control measure to address the issue because we cannot justify the expenditure. The additional control measure is a mandatory check on the case management system (see below) [screenshot provided]. So whilst we are not strictly complying with the exact recommendation, we are implementing an alternative solution to address the risk.'</p> <p>- We have been advised that the screenshot provided via email is of the case management system, which is the only "additional control measure" detailed. A field for "certificate of good character requi" can see seen on the list.</p> <p>- It has been accepted that an alternative solution to addressing the risk has been implemented.</p> <p>- Further information required on how the case management system is used before marking as complete. Will update again once received.</p>	--
305	PUB - Vulnerability Management (Shell) - Apr 2022	Device Security Status Checks (Pentana 47107)	Pending Remediation	<p>Management will;</p> <p>1.Consider the most efficient method of executing compliance checks, and;</p> <p>2.Introduce a regular process of completion as part of an Information Security Management System (ISMS) or security control diary.</p> <p>3.Create and store evidence in a centralised 'Audit and Compliance' document repository.</p>	2	In Progress	31/01/23	31/03/23	31/07/23	Chief Technological Officer	<p>Update 15/06/2023- Chief Technology Officer advised:</p> <p>This is currently being completed on a manual basis and to keep this action open until the revised timescale as an automatic solution is being developed.</p>	--
318	CBC - Taxi Licensing (Safeguarding) - Jun 2022	6 monthly enhanced DBS checks are not completed as per the Common Standards (Pentana 47390)	Pending Remediation	We will introduce 6 monthly enhanced DBS checks, including checks against the children and adult Barred Lists as per the Common Standards for Licensing Hackney Carriage and Private Hire Drivers in Gloucestershire.	2	In Progress	31/03/23	30/06/23	--	Senior Licensing Officer	<p>HP 27/6/23 - Update received from Head of Public Protection & DEPLO on 27/6/23:</p> <p>'6 months DBS upload – This work is ongoing but it does require a complex technological solution. We are currently working with Dave Pennington Dave.Pennington@publicagroup.uk to implement this. I do not have copies of the latest email correspondence but will ask Jason to send it over when he is back but, essentially, ongoing.'</p> <p>- In progress.</p> <p>- We extended by 3 months previously, and at that time (March) we advised that if the deadline was not met then it would be escalated to S151 and CGG. All outstanding actions have already been to the CGG.</p> <p>- We emailed the Head of Public Protection & DEPLO and the Team Leader on 27/6/23 asking for a predicted timeframe on this. Will update once we have received a response.</p>	--

317	CBC - Publica Performance Information - Apr 2022	Management Checks (Pentana 47715)	Pending Remediation	No management checks on the validity and/or accuracy of data submitted were present on any of the KPI submissions tested. This increases the possibility of inaccuracy and fraudulent activity.	3	In Progress	30/06/23	30/06/23	--	Client Officer	Not yet implemented, agreed to extend imp date to end June 2023.	--
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Cheltenham Borough Council

Audit, Compliance & Governance Committee – 12 July 2023

Information Requests Annual Report 2022-23

Accountable member:

Cabinet Member Customer & Regulatory Services, Councillor Martin Horwood

Accountable officer:

Darren Knight, Executive Director – Place & Communities

Ward(s) affected:

n/a

Key Decision: No

Executive summary:

Cheltenham Borough Council is responsible for ensuring that it meets its legal requirements under the Freedom of Information Act (2000) and the Environmental Information Regulations (2004).

This report details the Council's handling of information requests made during 2022-23. The council has responded to 90% of requests within the statutory 20 working day deadline.

Recommendation:

- 1. That Audit, Compliance and Governance Committee considers the progress report and makes comment on its content as necessary.**
-

1. Implications

1.1 Financial, Property and Asset implications

There are no financial, property or asset implication of this report.

Signed off by: Gemma Bell, Director of Finance and Assets, gemma.bell@cheltenham.gov.uk

1.2 Legal implications

The legal implication of not dealing with requests within the legal timescale or not applying the exemptions in accordance with the relevant legislation is that the ICO can take action against the council and the results of that action are published.

Signed off by: Sarah Farooqi, Head of Law, Sarah.Farooqi@onelegal.org.uk

1.3 Environmental and climate change implications

None

1.4 Corporate Plan Priorities

None

1.5 Equality, Diversity and Inclusion Implications

None

1.6 Performance management – monitoring and review

Information requests are monitored via the annual report to the Audit, Compliance & Governance Committee and two Key Performance Indicators (KPI) targets in Clearview:

% change in FOI requests received when compared with the previous year

% - FOI requests responded to within timescale

2 Background

2.1 The Council is committed to Freedom of Information as an essential part of the openness and transparency of local government.

2.2 The Council proactively makes available as much information as possible available on its website and follows the ICOs model publication scheme. Where themes of information requests are identified, information is published on the council's website to reduce further potential requests for information. The Council publishes all information released in response to Freedom of Information requests in its disclosure log.

2.3 Requests are answered by the business area responsible for the subject matter of the request, the information is then quality checked by the information officer before being returned to the requestor. Response times are monitored and managed by the information officer. Reminders are sent out before the deadline and any overdue responses are repeatedly followed up.

2.4 The responsibility for providing the information lies with the Service Manager. The

information officer is available to guide and support Service Areas when responding to requests, particularly in the application of exemptions. Either the Service area or the Information Officer can request additional support from One Legal.

2.5 The council is in the process of introducing a new digital platform, the management of information requests will move from Excel to this platform. This move will improve the customer journey and streamline the internal processes.

3 Statistical detail of request handling 2022-23

3.1 The types of information that are formally treated as Freedom of Information (FOI) or Environmental Information Regulations (EIR) requests and that are reflected in the following statistics are:

- Those submitted directly or passed to the Council's Information Officer; and
- Requests for information that do not reflect day-to-day business because they are usually quite voluminous or involve the collation of information from many Council services; and/or
- The requester has asked that their request be dealt with under the FOI Act or the EIRs.

3.2 Number of requests received

546 requests for information were received in financial year 2022-23. 522 requests were handled under the FOI Act and 24 were handled under the EIRs.

3.3 2022-23 Information requests by Service Area

Service Area	Number of Requests
Multiple Service Areas	101
Revenues & Benefits	58
Environmental Health	55
Planning	36
CBH	35
ICT (Publica)	34
Finance	28
HR (Publica)	23
Private Sector Housing	19
Licensing	16
Green Space	15
Environmental Services	13
Strategy and Engagement	13
Housing Services	12
Customer and Support Services	12
Parking	11
Climate Change	10
Democratic Services	10
Neighbourhood Team	9
Fleet (Ubico)	7
Chief Executive	5

Building Control	4
Corporate Governance	4
Property and Assets	4
Communications & Marketing	3
Elections	3
Procurement (Publica)	2
Townscape	1
Cemetery and Crematorium	1
The Cheltenham Trust	1
Counter Fraud	1
Total	546

3.4 2021-22 Response Timeframe by Service Area

Service Area	Number of Requests	Number responded to in 20 days	% on time	Max response time (days)
Planning	36	34	94%	46
CBH	35	30	86%	41
Finance	28	22	79%	40
Parking	11	10	91%	37
Multiple Service Areas	101	81	80%	34
Private Sector Housing	19	13	68%	32
Environmental Health	55	54	98%	29
HR (Publica)	23	22	96%	26
Housing Services	12	11	92%	25
Environmental Services	13	12	92%	23
Building Control	4	2	50%	22
ICT (Publica)	34	33	97%	22
Fleet (Ubico)	7	6	86%	22
Communications & Marketing	3	2	67%	21
Climate Change	10	8	80%	21
Green Space	15	14	93%	21
Revenues & Benefits	58	55	95%	21
Licensing	16	16	100%	20
Strategy and Engagement	13	13	100%	20
Townscape	1	1	100%	20
Chief Executive	5	5	100%	19
Customer and Support Services	12	12	100%	19
Democratic Services	10	10	100%	19
Neighbourhood Team	9	9	100%	19
Cemetery and Crematorium	1	1	100%	17
Corporate Governance	4	4	100%	17
Procurement (Publica)	2	2	100%	17
Elections	3	3	100%	14
The Cheltenham Trust	1	1	100%	12
Property and Assets	4	4	100%	10
Counter Fraud	1	1	100%	3

3.5 Internal reviews and Appeals to the ICO

Where an applicant is dissatisfied with the way in which the Council has dealt with a request for information they can request an internal review. Of the requests received, only 10 (2%) resulted in an internal review being requested. All requests for review received in 2022-23 were responded to within the review timeframes.

If an applicant is unhappy with the outcome of our internal review, an appeal can be made to the Information Commissioner for a decision on whether we have appropriately handled the request and internal review.

During 2022-23 one applicant complained to the ICO following an internal review. Following discussion with the ICO, the council altered our response and issued a refusal notice to the requester. Following which, the ICO took no further action.

4 Performance management – monitoring and review

4.1 The council has responded to 90% of requests within the statutory 20 working day deadline. This meets the target set by the ICO.

4.2 Key Performance Indicators (KPI) data:

% change in FOI requests received when compared with the previous year

The percentage change in the total number of FOI requests received compared with the total number received in the previous year – this indicator gives an indication of workload. This KPI is reported annually.

Period	KPI data
Annual 2022/23	The council received 6% less request than in the previous year

% - FOI requests responded to within timescale

The number of FOI requests responded to within the 20 day timescale set within the FOI and EIR legislation, expressed as a percentage of total FOI requests received. This KPI is reported quarterly.

Period	Target	Actual
Quarter 1 2022/23	80%	87%
Quarter 2 2022/23	80%	92%
Quarter 3 2022/23	80%	88%
Quarter 4 2022/23	80%	92%

Report author:

Beth Cordingley, Customer Relations and Information Officer

beth.cordingley@cheltenham.gov.uk

Appendices:

- i. Risk Assessment

Background information:

N/A

Appendix 1: Risk Assessment

Risk ref	Risk description	Risk owner	Impact score (1-5)	Likelihood score (1-5)	Initial raw risk score (1 - 25)	Risk response	Controls / Mitigating actions	Control / Action owner	Deadline for controls/ actions
1	If the exemptions are not utilised correctly it may lead to information being inadvertently published in the public domain, which could lead to reputational damage.	Judy Hibbert	1	1	1	Accept			
2	If there is poor request handling it may result in ICO Interventions and ICO decision notices being issued, which could lead to reputational damage	Judy Hibbert	1	1	1	Accept			Page 41
3	If personal information is not correctly redacted it may lead to a data incident.	Judy Hibbert	1	1	1	Accept			

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Cheltenham Borough Council

Audit, Compliance & Governance Committee –12 July 2023

Annual Governance Statement and Local Code of Corporate Governance

Accountable member:

Councillor Rowena Hay, Leader of the Council

Accountable officer:

Claire Hughes, Corporate Director and Monitoring Officer

Ward(s) affected:

All

Key Decision: No

Executive summary:

The Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for and used economically, efficiently and effectively. This includes a statutory duty to prepare an Annual Governance Statement as part of the Statement of Accounts.

In preparing the Annual Governance Statement, the council should seek to assess itself against its Local Code of Corporate Governance. This report brings forward to members the draft Annual Governance Statement for the period 1 April 2022 to 31 March 2023 and the Local Code of Governance for the period 1 April 2023 to 31 March 2024.

Recommendations:

- **That Audit, Compliance and Governance Committee approves the draft 2022/23 Annual Governance Statement and the 2023/24 Local Code of Corporate Governance.**
-

1. Implications

1.1 Financial, Property and Asset implications

There are no financial or property implications associated with this report.

A copy of the draft Annual Governance Statement has been published with the draft accounts and a final version will be published as part of the final accounts in due course.

Signed off by: Gemma Bell, Director of Finance and Assets gemma.bell@cheltenham.gov.uk

1.2 Legal implications

The Accounts and Audit Regulations 2015 6 (1) (a) requires the Council to conduct an annual review of the effectiveness of the system of internal control, and (b) to prepare an Annual Governance Statement.

Signed off by: legalservices@onelegal.org.uk Tel: 01684 272691

1.3 Environmental and climate change implications

There are no environmental or climate change implications arising from this report

Signed off by: Claire Hughes, Corporate Director and Monitoring Officer

1.4 Corporate Plan Priorities

This report contributes to the following Corporate Plan Priorities:

- Being a more modern, efficient and financially sustainable council

1.5 Equality, Diversity and Inclusion Implications

An equality impact assessment is not required for this report.

1.6 Performance management – monitoring and review

Performance against the actions identified in the Annual Governance Statement will be monitored by the Corporate Governance Group and reported to the Audit, Governance and Compliance Committee.

2 Background

2.1 Cheltenham Borough Council is committed to the principles of good corporate governance and confirms its ongoing commitment and intentions through the development, adoption, monitoring and maintenance of its Local Code of Corporate Governance. The Council

recognises that achieving high standards of corporate governance encourages stakeholders to have confidence in us and allows the Council to undertake its community leadership role.

2.2 In April 2021 the Council adopted the Local Code of Corporate Governance which was based upon the CIPFA/SOLACE publication entitled *“Delivering Good Governance in Local Government; Framework 2016 Edition”*. This Local Code was reviewed in April 2022 and was used as the basis for developing the draft AGS for the period 1 April 2022 to 31 March 2023 (Appendix 2).

2.3 In preparing the draft AGS for 2022/23 the following areas have been identified as areas of focus for the financial year 2023/24

- Updating HR and ICT Policies
- Developing our approach to member development
- Information Governance
- Equity, Equality, Diversity and Inclusion
- Project and Programme Management

2.4 Each of these areas are set out in more detail in section 7 of the AGS and progress against them will be monitored by the Corporate Governance Group and reported to the Audit, Compliance and Governance Committee.

2.5 To ensure that the Council continues to operate in a robust governance framework and to meet the requirements of Regulation 6(1)(a) of the Accounts and Audit Regulations 2015 (England) which requires the authority to conduct a review at least once a year on the effectiveness of its system of internal control a further review of the Local Code of Corporate Governance has been completed and the 2023/24 version is attached at Appendix 3 for approval.

3 Reasons for recommendations

3.1 Both the Local Code of Corporate Governance and the Annual Governance Statement demonstrate the Councils compliance with the Accounts and Audit Regulations 2015 as well as its commitment to good governance.

3.2 Once finalised the AGS will form part of the Annual Statement of Accounts.

4 Alternative options considered

4.1 None

5 Consultation and feedback

5.1 Both documents have been considered by the Leadership Team and Internal Audit.

Report author:

Claire Hughes, Corporate Director and Monitoring Officer

claire.hughes@cheltenham.gov.uk

Appendices:

- i. Risk Assessment
- ii. Draft Annual Governance Statement 2022/23
- iii. Local Code of Corporate Governance 2023/24

Background information:

[Local Code of Corporate Governance 2021](#)

Appendix 1: Risk Assessment

Risk ref	Risk description	Risk owner	Impact score (1-5)	Likelihood score (1-5)	Initial raw risk score (1 - 25)	Risk response	Controls / Mitigating actions	Control / Action owner	Deadline for controls/ actions
1.	If the Council fails to conduct an effective review of its governance arrangements there will be an increased risk of failing to maintain good conduct and ethical standards	Claire Hughes	4	2	8	Reduce	<p>Ensure certificates of assurance are collected from partner organisations and reviewed</p> <p>Ensure annual employee declaration process is completed</p> <p>Ensure directors statements of assurance are completed and collected</p> <p>Ensure effective audit recommendations are in place</p> <p>Ensure effective counter fraud arrangements are in place</p>	<p>Claire Hughes</p> <p>Claire Hughes</p> <p>Claire Hughes</p> <p>Paul Jones</p> <p>Paul Jones</p>	<p>Annually – complete by end of May</p> <p>Annually – complete by end of June</p> <p>Annually complete end of M</p> <p>Ongoing</p> <p>Ongoing</p>

Risk ref	Risk description	Risk owner	Impact score (1-5)	Likelihood score (1-5)	Initial raw risk score (1 - 25)	Risk response	Controls / Mitigating actions	Control / Action owner	Deadline for controls/ actions
2.	If the Council fails to prepare an Annual Governance Statement it will fail to comply with the statutory requirements putting the Council at risk of legal challenge	Claire Hughes	4	2	8	Reduce	Ensure that data from all of the above is used to inform the AGS	Claire Hughes	Annually



Annual Governance Statement 2022/23

DRAFT

Cheltenham Borough Authority ("the authority") is responsible for ensuring that:

- Its business is conducted in accordance with the law and proper standards;
- Public money is safeguarded and properly accounted for
- Public money is used economically, efficiently and effectively; and
- There is a sound system of governance, incorporating the system of internal control and risk management

The authority has a Best Value duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

In discharging these responsibilities, the authority is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, and including arrangements for the management of risk.

The authority has developed and approved a code of corporate governance, which is consistent with the core principles and sub-principles as set out in the CIPFA/SOLACE "Delivering Good Governance in Local Government: Framework (2016)" ('the Framework'). This statement explains how the authority has complied with the code and also meets the requirements of Regulation 6(1)(a) of the Accounts and Audit Regulations 2015 (England) which requires the authority to conduct a review at least once a year on the effectiveness of its system of internal control and include a statement reporting on the review with any published Statement of Accounts.

In addition to this, CIPFA issued its "Statement on the Role of the Chief Finance Officer in Local Government (2015)". The Annual Governance Statement (AGS) reflects compliance with that Statement for reporting purposes. The Executive Director Finance and Assets is the Statutory Section 151 Officer (S151 Officer) for Cheltenham Borough Council.

In February 2021 CIPFA published Bulletin 06, the Application of the Good Governance Framework 2020/21, which contains guidance concerning the impact of the continuing Covid-19 pandemic on governance in local government bodies and the requirements of the Delivering Good Governance in Local Government Framework 2016 CIPFA and Solace (the Framework). It also takes into account the introduction of the CIPFA Financial Management Code 2019 (FM Code) during 2020/21. This AGS has been prepared taking into account this latest guidance.

2. Purpose of Governance Framework

The governance framework comprises the systems, processes, culture and values, by which the authority is directed and controlled including activities through which it is held accountable by, engages with and leads its communities. It enables the authority to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost effective services.

The system of internal control is a significant part of the governance framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to:

- Identify and prioritise the risks to the achievement of the authority's policies, aims and objectives;
- Evaluate the likelihood of those risks occurring;
- Assess the impact should those risks occur; and
- Manage the risks efficiently, effectively and economically

The governance framework has been in place at the authority for the year ended 31 March 2023 and up to the date of approval of the Annual Statement of Accounts.

3. Governance Environment

The key elements of the authority's governance arrangements are outlined in the Local Code of Corporate Governance. The governance framework includes arrangements for:

- Identifying and communicating the authority's vision of its purpose and intended outcomes for citizens and service users;
- Reviewing the authority's vision and its implications for the authority's governance arrangements;
- Measuring the quality of services for users, ensuring that they are delivered in accordance with the authority's objectives and ensuring that they represent the best use of resources;
- Defining and documenting the roles and responsibilities of the executive (Cabinet), non- executive, scrutiny and officer functions, with clear delegation arrangements and protocols for effective communication;
- Developing, communicating and embedding codes of conduct, defining the standards of behaviour for members and staff;
- Reviewing and updating Financial Rules, Contract Rules, Constitution, Scheme of Delegation and supporting procedure notes / manuals, which clearly define how decisions are taken and the processes and controls required to manage risks;
- Ensuring effective counter fraud and anti-corruption arrangements are developed and maintained;
- Ensuring the authority's financial management arrangements meet the governance requirements of the *CIPFA* Statement on the Role of the Chief Financial Officer in Local Government (2015);
- Undertaking the core functions of an Audit Committee, as identified in *CIPFA's* Audit Committees: Practical Guidance for Local Authorities;
- Ensuring compliance with relevant laws and regulations, internal policies and procedures, and that expenditure is lawful;
- Whistleblowing referrals and for receiving and investigating complaints from the public;
- Identifying the development needs of members and senior officers in relation to their strategic roles, supported by the appropriate training;
- Establishing clear channels of communication with all sections of the community and other stakeholders, ensuring accountability and encouraging open consultation; and
- Incorporating good governance arrangements in respect of partnerships, including shared services and other joint working and reflecting these in the authority's overall governance arrangements.

4. Principles Framework

The main areas of the authority's governance framework and the assurance on compliance are set out over the next pages under the headings of the core principles and sub-principles from the CIPFA/SOLACE "Delivering Good Governance in Local Government: Framework (2016).

Governance Principle	Sub-Principle	Assurance on Compliance
Principle A - Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law	Behaving with integrity	<ul style="list-style-type: none"> • The political and executive leadership sets the tone for CBC and ensure that the required policies are put into place and monitored. • The Council's Constitution sets out how decisions are made and the procedures that are followed to ensure these are efficient, transparent and accountable to local people. • Statutory Officers' responsibilities are defined in the Constitution and are employed in accordance with statutory guidance. • The Employee Code of Conduct forms part of the Constitution and sets out the behaviours expected of employees. • The Members' Code of Conduct, which was updated in December 2022 and forms part of the Constitution sets out the standards of conduct expected by Members of the Council. • The Planning Code of Conduct and Probity in Licensing, both of which are currently being updated, supplement the Members Code of Conduct and set out the standards of conduct expected from members dealing with planning and licensing matters. • The Protocol for Member/Officer Relations is designed to guide Members and Officers of the Council their relations with one another to maintain the integrity of local government. • The standards committee is in place to promote and maintain high standards of conduct and to assist Members and Co-opted Members to observe the Code of Conduct.
	Demonstrating strong commitment to ethical values	<ul style="list-style-type: none"> • In accordance with the Localism Act 2011 we have adopted a Code of Conduct for our Councillors that is in keeping with the general principles of public life and based upon the Local Government Association Model. All Councillors and co-opted Members undertake that they will observe the Code of Conduct. • All members keep their register of interests up to date. The registers are available for public viewing either at the Council Offices or via the website. • Members are required to declare relevant interests at meetings and these are recorded in the minutes. • The Employee Code of Conduct provides guidance to our employees on the ethical framework within which we seek to conduct its activities; and on the processes that the Council uses to ensure compliance with the highest ethical standards. • A register of gifts and hospitality is maintained for both Officers and Members.

	Respecting the rule of law	<ul style="list-style-type: none"> • The roles and responsibilities of Members and all holders of an office are set out in the authority's Constitution. • Codes of Conduct set out the standards of behaviour that are expected of our Councillors and Officers. Should these standards be breached they will be dealt with, either through the standards Committee or, in relation to Officers, action taken under our capability and/or disciplinary procedures. • The Whistleblowing Policy adopted by the Council ensures its effectiveness from a safeguarding perspective and to make it easier for staff to raise concerns about malpractice or illegal activity. The Policy contains clear guidance about how to report a concern, who to contact and sources of internal and external support. • Internal audit reviews are designed to ensure services are complying with internal and external policies and procedures and statutory legislation. Where non-compliance is identified, this is reported to management and to Members via the Audit, Compliance and Governance Committee. • CBC work with a Gloucestershire wide Counter Fraud and Enforcement Unit to help prevent and detect fraud and corrupt practices, including abuse of position. The service reports to the Audit, Compliance and Governance Committee twice a year. • Throughout 2022/23 the Counter Fraud and Enforcement Unit has worked closely with our Revenues and Benefits team to ensure that all energy support grants put in place have sufficient pre and post payment checks and controls in place to give assurance that the COVID19 grants were paid in accordance with the eligibility criteria.
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Governance Principle	Sub-Principle	Assurance on Compliance
Principle B - Ensuring openness and comprehensive stakeholder engagement	Openness	<ul style="list-style-type: none"> • The annual accounts are published in a timely manner and in accordance with specified timescales so that the financial position and performance of the authority is open to public scrutiny. • Committee meetings, agendas and minutes are published in accordance with the Forward Plan and publication of agendas is done in accordance with the Local Government Act 1972. • Council, Cabinet and Committee reports clearly outline their purpose, so the public can understand what the decision is aiming to achieve. • Council, Cabinet and Committee reports address financial, legal, equalities, risk and sustainability implications to allow public scrutiny and aid Members in their decisions making. • All public meetings that take place in the council chamber are webcast live to the council's YouTube channel. Cabinet and Council meetings remain on this channel for 6 months, while other committees can only be watched live. With effect from June 2023 this practice will change and all recordings will

		<p>be available to view for a period of 4 years from the date of the meeting.</p> <ul style="list-style-type: none"> • Members and the public are able to ask questions at Council, Cabinet and the Overview and Scrutiny Committee. Processes are in place which facilitate public participation at Audit, Licensing and Planning Committee meetings. All meetings are held in public unless exempt business is under discussion. • CBCs petition scheme makes provision for the submission of petitions • Overview and Scrutiny committee promotes open and transparent decision-making, democratic accountability and holds the Cabinet to account for its decisions. • Officer and individual Portfolio Holder decisions are published on our website • Transparency data is published on the website and includes supplier payments, senior management structure charts, annual pay policy statement, and our gender pay gap report for the previous financial year. Where data is not available in the published data sets, instructions are available on how to make a Freedom of Information Request and the procedure that will be followed to answer the request.
	Engaging comprehensively with institutional stakeholders	<ul style="list-style-type: none"> • We engage with large numbers of stakeholders through forums such as Leadership Gloucestershire, Southwest Councils and the Local Government Association. • We have a comprehensive engagement system with statutory stakeholders such as the NHS, Gloucestershire County Council and the Gloucestershire Police. • We are members of the District Councils' Network (DCN) a cross-party member led network of 183 councils. • We engage with further subject based stakeholders particularly around economic development such as the Cheltenham BID, The Cheltenham Economic Advisory Board, The Cheltenham Culture Board and our partners in the Golden Valley Project. We hold a statutory responsibility around the duties of the Community Safety Partnership, made up of both statutory agencies and co-operating bodies within the borough and the county (known as the 'responsible authorities') • As part of the budget setting process consultation takes place through the authority's website and by attendance at meetings of the parish councils and business community by the Executive Director Finance and Assets and Cabinet Member Finance / Leader of the Council. • Engagement with staff happens in a number of ways; whole authority staff sessions, directorate team meetings, monthly managers meetings and one-to-one meetings • We have an active C5 group that regularly brings together the five parish councils of Cheltenham to discuss shared issues, opportunities and challenges.

	Engaging with individual citizens and service users effectively	<ul style="list-style-type: none"> Local focus and community group engagement are undertaken by our communities and partnership team with wider engagement taking place across our service areas. Our Solace Partnership comprising of Cheltenham Borough Council, Gloucester City Council and Gloucestershire Constabulary come together with communities to prevent, investigate and tackle anti-social behaviour (ASB) in Cheltenham and Gloucester. The Communications team and our Marketing Cheltenham Team ensure that specific matters are placed in the media and engage with the media over enquiries on specific matters. Engagement and consultation with the public is undertaken through public meetings, surveys and other mechanisms as required throughout the year or around specific topics, e.g. Cheltenham Plan. A Statement on Community Involvement is approved which sets out the opportunities by which the public and organisations can engage with the planning system, including the procedures and methods used to consult on planning applications. Our resident survey provides an opportunity for residents to feed back on the services we provide. Planning has a particular focus on engagement with statutory consultation forming part of each planning proposal. We have a customer feedback policy and process which enables residents to provide feedback, to raise complaints or provide us with a compliment.
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Governance Principle	Sub-Principle	Assurance on Compliance
Principle C - Defining outcomes in terms of sustainable economic, social, and environmental benefits	Defining outcomes	<ul style="list-style-type: none"> The Cheltenham Place Vision document sets out the ambitions, aspirations and actions that the authority, together with its key partners, will take to bring about a thriving town in terms of businesses and their workforces, culture and creativity, people and communities. Our new Corporate Plan was launched in February 2023 and sets out CBC's purpose, principles and priorities for the future, developed to make the biggest difference to Cheltenham's communities, businesses and residents, in line with Cheltenham's place vision. The Borough has a statutory development plan in place made up of the Gloucester, Cheltenham and Tewkesbury Joint Strategic Plan (adopted 2017) and The Cheltenham Plan (adopted 2020), together these plans make provision for the long term growth of our area delivering sustainable, social and environmental benefits across the Borough up to 2031. The Council is updating its Local Development Scheme, which sets out the key milestones for the preparation of its statutory development plan, as required by the Planning and Compulsory Purchase Act 2004 (as amended).

	Sustainable economic, social and environmental benefits	<ul style="list-style-type: none"> • Our pathway to Net Zero sets out our aims to achieving our target of CBC and Cheltenham becoming carbon neutral by 2030. • We actively monitor our progress against this pathway and publish our key achievements. We also report our scope 1, 2 and 3 emissions. • CBC have developed an award winning environmental impact assessment tool which ensures that the environmental impacts of all new projects and policies are properly assessed. The result of the assessment are captured within decision making reports to facilitate informed decision making. • We are committed to social value and how we can drive this through our own procurement, decision-making and project delivery. A social value charter will be prepared over 2023 and best practice is being developed through the Golden Valley programme.
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Governance Principle	Sub-Principle	Assurance on Compliance
Principle D - Determining the interventions necessary to optimise the achievement of the intended outcomes	Determining interventions	<ul style="list-style-type: none"> • A mixed economy approach to service delivery is in place to deliver the priority outcomes of Members. • To operate within a more constrained financial cost base CBC has over a number of years created a number of new organisations to deliver services once provided in house. • Each partner service is assigned a client officer who undertakes frequent and direct liaison with the service provider and monitors the contract performance and delivery. • A member of the Leadership Team holds accountability for these services and provides the strategic guidance and support to the client officers. • The Leadership Team and client officers keep relevant Cabinet members apprised of commissioned service performance as well as Cabinet Members being engaged directly in performance meetings with commissioned service providers. • Regular Peer Reviews are undertaken for quality assurance and the latest reviews undertaken measured CBC's response to COVID and commended the positive action taken by the council in this area and a focussed peer review March 2023 looking at the vision, leadership and outcomes of the planning service. • CBC have an Overview and Scrutiny Committee whose role it is to deliver measurable outcomes which benefit the effectiveness of the Authority and the community.
	Planning interventions	<ul style="list-style-type: none"> • Performance, audit, risk, finance information and contract management is used to identify areas of concern and plan required interventions. • Clearview provides access to regular reporting on matters of risk and performance. • Corporate risks are considered by the Leadership Team on a monthly basis. • Operational risks are monitored and managed at Manager level.

		<ul style="list-style-type: none"> Any strategic risks scoring 16 or more are escalated to the corporate risk register discussed by the Leadership Team and considered by members of the Cabinet. Outcomes are monitored on a regular basis and open to scrutiny and programmes/projects which have a formal programme/project structure are required to be placed on our Clearview system and reported upon to the Leadership Team at regular intervals. Our Leadership Team has strategic oversight of major issues affecting the Council with a well-developed forward plan. Budget monitoring is designed to capture and incorporate internal & external factors and to enable the authority to respond appropriately.
	Optimising achievement of intended outcomes	<ul style="list-style-type: none"> We continue to work on achieving the aims of our commercial strategy that sets out the authority's ambition to be an enterprising and commercially focused authority. CBC's approach to drive down the Council's net costs and increase income via a commercial mind-set with the aim to hold down council tax as far as possible, now and in the longer term helps the Authority protect frontline services. Following the refresh of the Corporate Plan for 2023-2027, the drive towards financial sustainability includes the review and re-alignment of our resources to ensure the key priorities are able to be delivered over this period. The Director of Finance, Assets and Regeneration oversees all commercial work to ensure it fits with our role as a council and within our financial framework. CBC's Capital Strategy 2023 to 2024, Investment Strategy 2023 to 2024 and Treasury Management Strategy 2023 to 2024 were refreshed and approved by full council in March 2023. The authority's budgets are prepared annually in accordance with objectives, strategies and the MTF is finalised following consultation with Members, customers, stakeholders and officers. Financial stewardship in respect of both capital and revenue proposals is reviewed and challenged by the Budget Scrutiny Working Group and considered regularly by the Leadership Team. The MTFS is a live document and is updated as necessary, to respond to the changing environment and in such circumstances would be discussed by the Leadership Team to determine any necessary mitigating actions that would then be discussed with the Cabinet.

Governance Principle	Sub-Principle	Assurance on Compliance
Principle E - Developing the entity's capacity, including the capability of its	Developing the entity's capacity	<ul style="list-style-type: none"> The Chief Executive is responsible for the organisation of the staff. Leadership and Management is delivered through the Leadership Team consisting of the Chief Executive, Executive Directors and Directors to ensure proper oversight of the whole business. The Leadership Team meet once a week and have leadership / manager briefing on a monthly basis

leadership and the individuals within it		<p>which sit alongside departmental management team meetings. Monthly all staff webinars are in place and are utilised not only for knowledge sharing but as a development opportunity on a wide range of topics e.g. change management.</p> <ul style="list-style-type: none"> • Our Learning Management System provides a modern, flexible, effective, approach to 1:1 conversations with our people about performance and development. • During 2022/23 we continued to work on our organisational review to ensure our resources were structured to deliver our corporate plan • Publica support services continued to provide services to CBC in the areas of Human Resources, some Finance and ICT and once again during the past year we have worked with our Publica Health and Safety partners to help us adopt safe working practices that continued to adhere to changing government guidance. • We have procured and installed a new digital platform aimed at improve services to our residents and businesses.
	Developing the capability of the entity's leadership and other individuals	<ul style="list-style-type: none"> • We have a programme of training available for both Councillors and Officers at all levels. • All new employees take part in an induction programme and ongoing staff development needs are identified through our system of 1:1 meetings • There is mandatory compliance training for all staff and members on key items and policies via our Learning Management System and this includes training on Equality, Diversity and Inclusion. • Professional members of staff are required to undertake additional training requirements (continuing professional development) as set by their professional bodies. • We continue to run a range of leadership programmes for our people designed to give them behaviours and skills for the future. • All new Members undertake a comprehensive Members induction programme that is delivered after each borough election (i.e. every 2 years). • New Members are matched with a senior officer under a "buddy" system to provide practical support as they develop into their roles. • Training is provided for Members on an ongoing basis as appropriate and necessary. Members on certain committees (e.g. Planning and Licensing) are required to undertake initial and ongoing "top up" training in order to take their place on the committee. • During the last year Members have undertaken learning and development in a number of areas including Carbon Literacy. • The authority is a member of the Local Government Association who provide individual mentoring and support to Members and officers as necessary or requested.

Governance Principle	Sub-Principle	Assurance on Compliance
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Principle F - Managing risks and performance through robust internal control and strong public financial management	Managing risk	<ul style="list-style-type: none"> • Our Risk Management Policy are in place and subject to regular review. Our risk maturity assessment assed us at Level 3. Work continue to develop in this area with a view to working towards Level 4. • Officers are required to maintain the CBC Service / Operational Risk Registers and the Leadership Team and Informal Cabinet reviews the corporate risk register on a monthly basis. • Any strategic level risks that score 16 or above are incorporated in the corporate risk register. • The Audit, Compliance and Governance Committee reviews and approves the Risk Management Policy on a regular basis. Risks are identified when undertaking Internal Audit reviews and reported when necessary. • A risk-based Audit Plan is drafted annually following consultation with Officers, Members and the Executive Director Finance and Assets. The Audit Plan is approved at Audit, Compliance and Governance Committee prior to the financial year.
	Managing performance	<ul style="list-style-type: none"> • Organisational performance against the authority's corporate plan objectives is reviewed by the Leadership Team to ensure key programmes of work remain on track to achieve CBC goals and objectives. • Principal performance KPI's and targets are being developed throughout the organisation and captured within our organisational performance management system, Clearview. • Individual programmes and projects have their own targets and performance expectations and are reported via the programme/project boards as required. • Programmes and Projects are tracked through our Clearview system and reported to the Leadership Team.
	Robust internal control	<ul style="list-style-type: none"> • CBC corporate governance group meets on a quarterly basis, chaired by the Chief Executive and its attendees are the other statutory officers, internal audit, counter fraud, risk management and Human Resources. • Assurance is gained through regular internal audits and reporting. • External Audit recommendations are reported to Audit, Compliance and Governance Committee following the completion of their annual audit process with follow-ups of recommendations also reported. Any recommendations are incorporated into the planning for the next years Audit. • Internal Audit is delivered through SWAP Internal Audit Services (SWAP) and processes ensure compliance with Public Sector Internal Auditing Standards. • Internal Audit agreed actions are followed up and reported to Audit, Compliance and Governance Committee with further follow up being reported where agreed actions have not been implemented in full. • Copies of all Internal Audit reports are provided to the Executive Director Finance and Assets and / or Executive Director People and Change who ensures that other relevant Directors and Officers are made aware of any significant issues or recommendations.

		<ul style="list-style-type: none"> • Audit reports, once completed are discussed with the service manager. Executive summaries, including findings, and progress on the Annual Plan are reported to Audit, Compliance and Governance Committee, on a quarterly basis. • Agreed Actions made in audit reports are followed up one month after the agreed target implementation date. High priority agreed actions are reported to Audit, Compliance and Governance Committee with quarterly updates on progress. • A Counter Fraud and Enforcement Unit supports all the Gloucestershire Local Authorities, West Oxfordshire District Council and other third parties. Where investigations identify possible improvements to the internal control framework, the Counter Fraud and Enforcement Unit will liaise with the Internal Audit Team to ensure the improvements are followed up and implemented by Management.
	Managing data	<ul style="list-style-type: none"> • Our Data Protection Policy provides a framework for all other Information security and Information Management Policies all of which are available to all data users on the Councils intranet. • These policies also provides the responsibilities and accountabilities for the roles of the Data Protection Officer, Senior Information Risk Officer (SIRO) and the Single Point of Contact (SPoC). • All officers and Councillors are required to undertake mandatory e-Learning training on information governance. • The importance of reporting breaches of Data Protection legislation is well publicised and individual officers are welcomed when they come forward to report incidents. • The authority is part of the Gloucestershire Information Sharing Partnership. This will enable data to be shared when necessary. • Audit reviews ensure data is held securely whether electronic or hard-copy. • In 2022/23 we conducted a number of the Information Commissioners Self-Assessment and were able to identify areas of strength and area for development. An action plan has been developed and worked is underway to complete the actions contained therein.
	Strong public financial management	<ul style="list-style-type: none"> • The Finance Strategy sets the overall direction for how we will fund our activities and invest in the future. • We have a budget setting process with the Budget and Medium Term Financial Plan decided annually by Council. • We have in place a statutory Section 151 Officer with finance teams that support the budget holders. • The MTFS is reviewed and updated on a regular basis so that Members and the Leadership Team are aware of the financial standing of the authority in terms of delivering against cost reduction or revenue raising targets. • Performance against budget is reported to Cabinet and any significant variances explained. • Financial Procedure Rules and Contract Procedure Rules are in place.

		<ul style="list-style-type: none"> • The Statement of Accounts is produced and published annually in accordance with statutory legislation. • Aligned with the accounts the production of this Annual Governance Statement that identifies how the authority has met its governance reporting obligations.
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Principle G - Implementing good practices in transparency, reporting, and audit to deliver effective accountability	Implementing good practice in transparency	<ul style="list-style-type: none"> • Agendas for all Council meetings are publicly available on website and meetings are accessible on YouTube and promoted via social media. • Performance monitoring reports considered by Overview and Scrutiny are published on the authority's website in accordance with publication standards and guidelines. • Data in respect of transparency is published on the authority's website. • We have a Whistleblowing Policy in place.
	Implementing good practices in reporting	<ul style="list-style-type: none"> • We have in place comprehensive procedures for the making of decisions, either by Full Council, Committee, Cabinet or individual decisions made by Directors and Cabinet Members. • All reports are taken through Democratic Services and require clearance by Legal, Finance, HR and Property/Assets and risk and environmental implications for every report are identified. • Reports for Council, Committees and Cabinet business and minutes of these meetings are available on our website, save for reports which contain information that is exempt from publication.
	Assurance and effective accountability	<ul style="list-style-type: none"> • The Constitution sets out the executive arrangements and the roles and responsibilities of the Leader of the Cabinet, the Cabinet and each of the Portfolio Holders individually and the roles and responsibilities of other Council Members. • The Constitution sets out the functions of Council, Cabinet and the various committees. • We have an effective Overview and Scrutiny function whose responsibilities are also set out in the Constitution. • The principal roles and responsibilities of the Chief Executive and senior officers, including the Chief Financial Officer (Section 151 Officer) and the Monitoring Officer, are also set out in the Constitution. • Internal Audit processes ensure compliance with Public Sector Internal Auditing Standards. Internal Audit agreed actions are followed-up and reported to Audit Committee, further follow-up is planned if agreed actions have not been implemented in full.

5. Review of Effectiveness

The authority has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of the senior managers, the annual opinion from the Head of Internal Audit, the officer Corporate Governance Groups and comments made by the external auditors, other review agencies and inspectorates.

The authority's process for maintaining and reviewing the effectiveness of the governance framework has included the following:

- Directors complete an Annual Assurance Statement at the end of each financial year. These governance declarations provide appropriate management assurance that key elements of the system of internal control are in place and are working effectively and help to identify areas for improvement.
- Annual Assurance Statements are also completed by Client Officers in respect of external service providers, The Cheltenham Trust, One Legal, Publica, Ubico, SWAP and CBH.
- Where the assurance review highlights elements that do not fully or partially meet the systems of internal control then the Directors and Client officers explain what action needs to be taken within an agreed timeframe.
- Leadership Team review the Corporate Risk Register on a monthly basis and service risk registers are managed by each manager.
- The SWAP Assistant Director (Head of Internal Audit) provides the Audit, Compliance and Governance Committee, as the Committee charged with governance, with an Annual Opinion on the control environment of the authority, which includes its governance arrangements.
- Investigation of, and decisions on, allegations of failure to comply with Members Code of Conduct are considered and determined through processes involving the Monitoring Officer/Independent Person(s)/Standards Committee/Sub-Committee as set out in the Constitution.
- The Executive Director Finance and Assets ensures training and awareness sessions are carried out for the Audit, Compliance and Governance Committee periodically.
- The External Auditors present progress reports to the Audit, Compliance and Governance Committee. The Chief Executive and Executive Director Finance and Assets attend audit liaison meetings with the external auditors on a regular basis.
- The External Auditor's Annual Audit Letter and follow-up of management responses to issues raised in the Letter or other reports are overseen by the Audit, Compliance and Governance Committee.
- Performance with regard to achievement of corporate priorities, budgets and risk are reported and monitored as outlined in this statement.
- The Audit, Compliance and Governance Committee review the Annual Governance Statement.
- The Audit, Compliance and Governance Committee review the Annual Statement of Accounts and reports from both Internal Audit (SWAP) and External Audit, including quarterly progress reports.
- Council approves the annual budget, reviews and approves the Treasury Management Strategy.
- Internal Audit monitors the quality and effectiveness of systems of internal control. Audit reports include an opinion that provides management with an independent judgement on the adequacy and effectiveness of internal controls. Reports including agreed actions for improvement are detailed in an action plan agreed with the relevant Executive Director/Service Manager.

Audit statement – 'On the balance of our 2022/23 audit work for Cheltenham Borough Council, enhanced by the work of external agencies, I am able to offer a **xxxxxx Assurance opinion** in respect of the areas reviewed during the year.'

6. Significant Governance Issues During 2021/2022

In preparing the 2021/22 statement and reviewing the effectiveness of the governance arrangements there were no significant governance issues identified.

7. Governance Issues During 2022/23

In preparing the 2022/23 statement and reviewing the effectiveness of the governance arrangements the following areas have been identified as areas of focus for the next financial year:

No.	Key Area of Focus	Planned Actions
1.	Update our HR and ICT Policies	<ul style="list-style-type: none"> • Complete a review of our HR and ICT policies to ensure they are fit for purpose and reflect current statutory requirements and best practice • Ensure that where appropriate HR and ICT policies are interconnected to ensure that appropriate procedures are in place concerning matters such as employee access to systems and data during periods of long term sickness absence or when the subject of disciplinary investigations • Update our guidance on the use of personal devices for council business
2.	Develop our approach to Member Development	<ul style="list-style-type: none"> • Set up a cross party member development working group • Develop a member development Strategy • Prepare a comprehensive induction programme for implementation following the local elections in May 2024 • Work towards achieving the Member Development Charter status
3.	Information Governance policies	<ul style="list-style-type: none"> • Adopt the refreshed suite of policies • Ensure staff are fully trained on the revised policies so that they can become fully embedded them within the organisation • Conduct ICO Self-Assessments
4.	Equity, Equality, Diversity and Inclusion	<ul style="list-style-type: none"> • Develop our approach to equality impact assessments • Create an EEDI action plan to demonstrate our compliance with the Public Sector Equality Duty
5.	Continue to develop our approach to project and programme management	<ul style="list-style-type: none"> • Establish a dedicated corporate programme office • Establish a project overview group to provide corporate oversight of projects, resources, risk and benefits realisation

8. Approval of Leader and Chief Executive

We have been advised on the implications of the result of the review of the effectiveness of the governance framework by the Audit, Compliance and Governance Committee, and that the arrangements continue to be regarded as fit for purpose in accordance with the governance framework.

Signed on behalf of Cheltenham Borough Council:

Rowena Hay
Leader of the Council

Gareth Edmundson
Chief Executive

Date: xxxx

Date: xxxxx



Local Code of Corporate Governance

June 2023



CHELTENHAM
BOROUGH COUNCIL



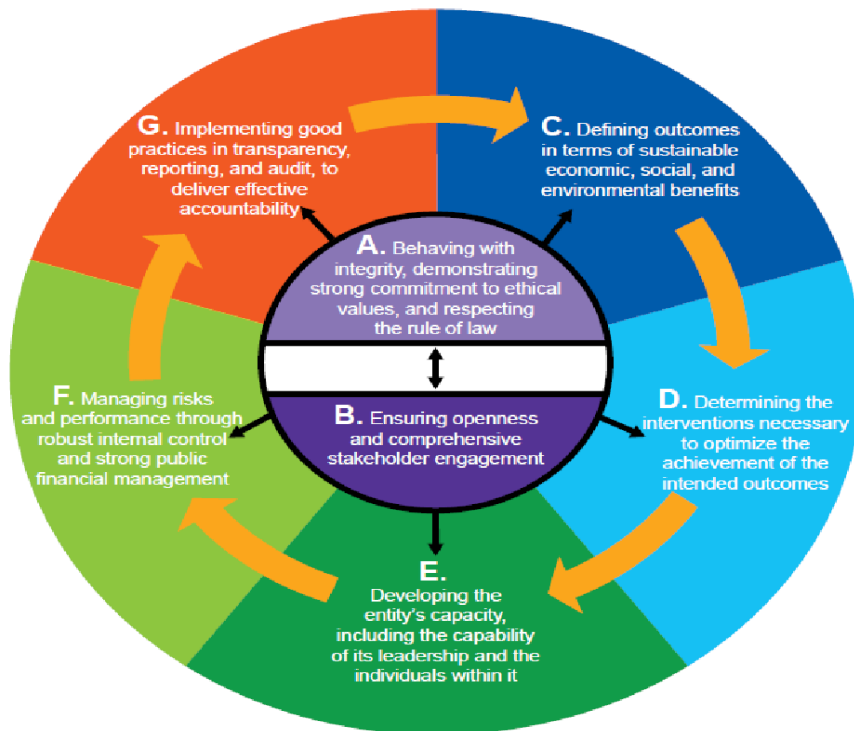
www.cheltenham.gov.uk



Delivering Good Governance

- 1.1** The Delivering Good Governance in Local Government; Framework, published by CIPFA in association with SOLACE, sets the standard for local authority governance in the UK. The concept underpinning the framework is to support local government in taking responsibility for developing and shaping an informed approach to governance, aimed at achieving the highest standards in a measured and proportionate way. The purpose of the Framework is to assist authorities individually in reviewing and accounting for their own unique approach, with the overall aim to ensure that:
- Resources are directed in accordance with agreed policy and according to priorities
 - There is sound and inclusive decision making
 - There is clear accountability for the use of those resources in order to achieve desired outcomes for service users and communities
- 1.2** Governance is a term used to describe the arrangements (including political, economic, social, environmental, administrative, legal and other arrangements) put in place to ensure that the intended outcomes for stakeholders are defined and achieved.
- 1.3** Good governance enables the Council to effectively achieve its intended outcomes, whilst acting in the public interest at all times.
- 1.4** The Delivering Good Governance in Local Government Framework, sets out seven core principles of governance as detailed in the diagram below. Cheltenham Borough Council is committed to these principles of good governance and confirms this through the adoption, monitoring and development of the document – The Council's Local Code of Corporate Governance.
- 1.5** Our Local Code is underpinned by the Delivering Good Governance in Local Government; Framework and is comprised of policies, procedures, behaviours and values by which the Council is controlled and governed. These key governance areas and how the Council provides assurance that is complying with these are set out in more detail within its Governance Assurance Framework.
- 1.6** The Council recognises that establishing and maintaining a culture of good governance is as important as putting in place a framework of policies and procedures. The Council expects members and officers to uphold the highest standards of conduct and behaviour and to act with openness, integrity and accountability in carrying out their duties.
- 1.7** This diagram illustrates how the various principles for good governance in the public sector relate to each other. Principles A and B permeate the implementation of Principles C to G.
- 1.8** Further information regarding each of the principles and the behaviours and actions that demonstrate good governance in practice are detailed below.

**Achieving the Intended Outcomes
While Acting in the Public Interest at all Times**



2. Status

- 2.1** Regulation 6(1)(a) of the Accounts and Audit Regulations 2015 requires an authority to conduct a review at least once in a year of the effectiveness of its systems of internal control and include a statement reporting on the review with any published Statement of Accounts. This is known as an Annual Governance Statement.
- 2.2** The Accounts and Audit Regulations 2015 stipulate that the Annual Governance Statement must be prepared in accordance with proper practices in relation to accounts. Therefore, a local authority in England shall provide this statement in accordance with Delivering Good Governance in Local Government; Framework (2016) and this section of the Code.

3. Monitoring and Review

- 3.1** The Council will monitor its governance arrangements for their effectiveness in practice and will report them on a continuing basis to ensure that they are up to date. The Council's Governance Assurance Framework sets out in more detail how the Council will seek assurance on its adherence to the adopted principles of governance.
- 3.2** On an annual basis, the Chief Executive and Leader of the Council will publish an Annual Governance Statement which will:
- Assess how the Council has complied with this Local Code of Corporate Governance
 - Provide an opinion on the effectiveness of the Council's arrangements
 - Provide details of how continual improvement in the systems of governance will be achieved.
- 3.3** The Audit, Compliance and Governance Committee considers the Annual Governance Statement before it is published as part of the Council's financial statements.

4. Cheltenham Borough Council's Corporate Governance Principles

A: Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law

The Council fosters a culture of behaviour based on shared values, ethical principles and good conduct. It puts in place arrangements to ensure that Members and employees are not influenced by prejudice, bias or conflicts of interest in dealing with different stakeholders. The Council does this by:

- Establishing and keeping under review:
 - a Member Code of Conduct;
 - a protocol governing Member/Officer relations;
 - protocols for members and officers dealing with licensing and/or planning matters;
 - a protocol for the attendance of officers and members at meetings of another public authority;
 - Employee Code of Conduct;
 - systems for reporting and dealing with any incidents of fraud and corruption;
 - Whistleblowing policy
- Appointing an Audit, Compliance and Governance Committee that has responsibility for promoting and monitoring the application of many of the above protocols;
- The Monitoring Officer, supported by three independent persons, receiving and determining any complaints about an elected member (of the Borough or a Parish Council)

B: Ensuring openness and comprehensive stakeholder engagement

The Council engages with local people and other stakeholders by:

- Forming and maintaining relationships with the leaders of other organisations;
- Holding all Member decision-making meetings in public (except where information to be discussed is exempt);
- Live broadcasting its cabinet, committee and council meetings;
- Providing and supporting ways for citizens to present community concerns to the Full Council, Cabinet and Committee meetings, including procedures for raising public questions and presenting petitions;
- Carrying out public consultation on budget priorities, major service changes and projects as required;
- Conducting an annual resident and business survey;
- Promoting the use of community forums/panels on specific issues

C: Defining outcomes in terms of sustainable economic, social and environmental benefits

The Council's corporate priorities, set out what the Council hopes to achieve; on its own or in partnership with others. These priorities are supported by this Code as good governance should underpin all the work of the Council.

The Council's five key priorities are set out in the Corporate Plan 2023-2027:

- Enhance Cheltenham's reputation as the cyber capital of the UK;

- Working with residents, communities and businesses to help make Cheltenham net zero by 2030;
- Increasing the number of affordable homes through our £180m housing investment plan;
- Ensuring residents, communities and businesses benefit from Cheltenham's future growth and prosperity;
- Being a more modern, efficient and financially sustainable council

These priorities are underpinned by a number of objectives and associated actions.

D: Determining the intervention necessary to optimise the achievement of the intended outcomes

The Council has a Corporate Governance Group who provide strategic oversight of governance whilst seeking to continually enhance our three lines of defence. Their regular oversight facilitates key intervention as required.

The Leadership Team provides strategic leadership for the council, overseeing a working environment which supports the effective delivery of the corporate plan, maintains all necessary standards of compliance and good practice, and ensures the council is a great place to work.

The Council engages with the Local Government Association to share good practice and from time to time engages in a peer challenge process of functions.

Risk is managed by way of operational risk registers and a strategic risk register. The strategic risk register is reviewed at least quarterly by the corporate governance group, the leadership team and the Audit, Compliance and Governance Committee.

Performance management and service planning is linked to the Corporate Plan and includes appropriate KPIs on business performance. Key indicators are reported to the leadership team on a quarterly basis.

A robust system of budgetary control is in operation. Monthly budget monitoring is carried out between individual budget holders and the finance team. Any variances identified are recorded, monitored and reported on a quarterly basis to the Cabinet and Budget Scrutiny Working Group.

As part of the annual budget setting process through October to February, a revised budget is produced which formally reflects the variances in the base budget for the year. An annual outturn report on overall financial performance, including movement on usable reserves, is considered by Cabinet and Full Council each July.

E: Developing the entity's capacity, including the capability of its leadership and the individuals within it.

Ensuring the leadership team have clearly defined and distinctive leadership roles within a structure whereby the team lead in implementing strategy and managing the delivery of services.

Ensuring staff have access to a suitable induction tailored to their role and that ongoing training and development matching individual and organisational requirements is available and encouraged. Officers are supported in their development through the use of corporate training offered via a range of channels, including face to face and web-based delivery. Where required as part of their job, officers are actively encouraged to fulfil their Continuing Professional Development requirements and budget is made available for this purpose.

Operations, performance and the use of assets are reviewed on a regular basis to ensure their continuing effectiveness

To ensure that members have the skills to operate effectively the Council provides a detailed induction programme for all new members. This is supplemented with additional training throughout their term of office including:

- Running a range of training sessions on a variety of topics;
- A specific requirement for members of the planning and licensing committees to have attended training before determining any applications, together with a continuing requirement for planning committee members to attend at least 1 further training session per year;
- The use of bespoke external training as and when required.

Moving forward in 2023/24 this will be further enhanced by the creation of a member development group and implementing a member development strategy

F: Managing risks and performance through robust internal control and strong public financial management

The Council explains and reports regularly on activities, performance and the Council's financial position through reports to Cabinet, Committees and Full Council. Timely, objective and understandable information about the Council's activities, achievements, performance and financial position is provided. This includes publication of:

- An annual budget proposal including reserves statement and Medium Term Financial Strategy
- Annual Capital, Investment and Treasury Management strategies
- Quarterly budget monitoring reports
- Annual Outturn Report
- Externally audited accounts including an Annual Governance Statement.

The Council aims to ensure that it makes best use of resources and that tax payers and service users receive good value for money. The Council does this by:

- Delivering and enabling services to meet the needs of the local community, and putting in place processes to ensure that they operate effectively in practice;
- Developing effective relationships and partnerships with other public sector agencies and the private and voluntary sectors;
- Responding positively to the findings and recommendations of internal and external auditors and putting in place arrangements for the implementation of agreed actions and
- By conducting post implementation project reviews.

The Council ensures that:

- Its decision-making processes enable those making decisions to be provided with information that is relevant, timely and gives clear explanations of technical issues and their implications; and
- Appropriate legal, financial and other professional advice is considered as part of the decision-making process.

The Council operates a [risk management framework](#) (updated April 2023) that aids the achievement of its strategic and business outcomes and priorities, protects the Council's reputation and other assets and is compliant with statutory and regulatory obligations.

The Council ensures that the risk management framework:

- Enables officers to formally identify, evaluate and manage risks;
- Involves elected Members in the risk management process;
- Is applied to the Council's key business processes, including strategic planning, financial planning, policy-making and review, performance management and project management; and
- Is applied to the Council's significant partnerships and projects.

Allied to the risk management framework, the Council also develops and maintains plans for business continuity and emergency management.

The Strategic Risk Register is reviewed by the Leadership Team, the Corporate Governance Group and the Audit, Compliance and Governance Committee. Individual projects are required to retain their own risk register with any high/red risks being escalated to Leadership Team. Elevated project or service risks are reviewed by the Leadership Team quarterly or more often if required.

The Council reviews and, if necessary, updates its risk management framework regularly, with the last update being approved by the Audit, Governance and Compliance Committee in April 2023. It also provides appropriate training and awareness-raising activity to ensure that risk management is embedded into the culture of the authority, with elected members and managers at all levels recognising that risk management is part of their jobs.

G: Implementing good practices in transparency, reporting and audit to deliver effective accountability

The Council ensures that the necessary roles and responsibilities of those with responsibility for the governance of the Council are identified and allocated so that it is clear who is accountable for decisions that are made. The Council does this by:

- Agreeing the functions to be delegated to Cabinet, Individual Cabinet Members and Committees;
- Agreeing a scheme of delegated Council responsibilities to senior officers;
- Appointing Statutory Officers that have the skills, resources and support necessary to perform effectively in their roles and ensuring that these roles are properly understood throughout the authority;
- Appointing Committees to discharge the Council's regulatory and audit responsibilities;
- Ensuring that our partnerships have in place appropriate arrangements for:
 - all aspects of operational management;
 - ensuring that appropriate advice is given on all financial matters, for keeping proper financial records and accounts, and for maintaining an effective system of internal financial control; and
 - ensuring that agreed procedures are followed and that all applicable statutes, regulations, procedure rules and other relevant statements of good practice are complied with.
- Publishing and reviewing, as necessary, a Constitution which includes:
 - schemes of delegation of both Council and Executive functions;
 - a Members' Allowances Scheme, developed taking into account the recommendations of the Independent Remuneration Panel; and
 - protocols governing Member/Officer Relations and the roles of members and officers in decision making

Developing a governing document for all key partnerships which sets out the roles and responsibilities of partnership members and details decision making procedures. The Council aims to be transparent about how decisions are taken and recorded. The Council does this by:

- The live broadcasting of Council, Cabinet and Committee meetings;
- Ensuring that cabinet, committee and council decisions are made in public and that information relating to those decisions is made available to the public (except where that information is exempt);
- Recording all decisions that are made by the cabinet, committees and making the details publicly available (except where that information is exempt);
- Recording key officer decisions and making the details publicly available (except where that information is exempt);
- Recording individual cabinet member decisions; and
- Having rules and procedures which govern how decisions are made.

The Council has put in place a range of arrangements to ensure that decision makers can be held to account, including:

- Establishing an effective Audit, Compliance and Governance Committee, to oversee the Council's corporate governance arrangements and ensure that they are operating effectively;
- Establishing an accessible system for dealing with customer complaints, and a separate system for dealing with complaints of misconduct against Councillors; and
- Establishing, reviewing and publicising a whistleblowing policy.

Overview of Corporate Governance Assurance Framework



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ANNUAL ITEMS (standing items to be added to the work plan each year)	
September	
Audit committee update (h/o from March)	Grant Thornton
Annual Auditors report (for previous year) (h/o from March)	Grant Thornton
Audit Findings Report - ISA260 (for the previous year)	Grant Thornton
Internal audit monitoring report	Internal Audit
Counter Fraud update and future work provision	Counter Fraud Unit
Review of Risk Register	Ann Wolstencroft
Statement of Accounts (previous year) (inc. letter of representation)	Finance Team
January	
IT Security update	John Chorlton/ Tony Oladejo
Cyber Security Business Continuity Arrangements (inc. review of databases and data sources)	Mike Redman
Audit committee update	External Auditors
Annual Auditors report (for previous year)	?Grant Thornton
Internal audit monitoring report	Internal Audit
Annual governance statement – significant issues action plan	Ann Wolstencroft
Risk Register	Ann Wolstencroft
April	
Audit progress report and sector updates	External Auditors
External audit plan (for the current year)	External Auditors
External Audit Fee Letter (for previous year)	?Grant Thornton
Annual plan (for the upcoming year)	Internal Audit
Internal audit monitoring report	Internal Audit
Counter Fraud Unit report (inc. RIPA / IPA update)	Counter Fraud Unit
Annual review of Code of Corporate Governance and Local Code of Corporate Governance (if CIPFA guidance has changed)	Claire Hughes
Annual Review of Risk Management Policy	Ann Wolstencroft
Annual Review of Draft Accounting Policies	Gemma Bell
July	
Internal audit opinion (for the previous year)	Internal Audit
Auditing Standards – communicating with the Audit Committee	Paul Jones/Chair
Statement of Accounts (previous year) (inc. letter of representation)	Finance Team
Annual update on FOI and EIR	Judy Hibbert/ Beth Cordingley
Review of Risk Register	Ann Wolstencroft

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