SWAP
INTERNAL AUDIT SERVICES
Assuring – Improving – Protecting

Cheltenham Borough Council
Report of Internal Audit Activity
Summary of Work Completed since April 2021

Internal Audit ▪ Risk ▪ Special Investigations ▪ Consultancy

The following information provides a brief summary of each audit review finalised since the last Committee update

Accounts Receivable – Final Audit Report – May 2021

Audit Objective	To provide assurance that there is an effective control framework in place within the Accounts Receivable function.

Assurance Opinion

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.

Number of Agreed Actions

Priority	Number
Priority 1	0
Priority 2	0
Priority 3	0
Total	0

Risks Reviewed

1. If controls in place in relation to manual allocations of income are not robust, this could result in miss-stating of income, undetected fraud and reputational damage.

Assessment

Low

Key Findings

The process carried out by the Accounts Receivable (AR) team to identify and allocate income to the correct customer account/invoice from the BAL100 suspense account is robust. As with any manual process there is the possibility of error or mistake, therefore the AR Team Leader has agreed to make quality spot-checks of these manual allocations to ensure the process is followed and payments are allocated correctly.

Continuous Assurance reports were produced on a quarterly basis by the SWAP Data Analytics Team during 2020/21 for Senior Management. In relation to Accounts Receivable, these reports included data relating to the number and value of invoices raised, subscriptions and invoices raised, and value and number of debt write-offs (both in total and by service area) with the aim of identifying any trends or anomalies.

Four recommendations were made in the 2019/20 Accounts Receivable audit. Two of these recommendations are now complete and two are still in progress – due to be complete by October 2021.

Audit Scope

The scope of this audit included a high-level review of the process used by the Accounts Receivable team for the manual allocation of payments from the BAL100 suspense account to customer accounts/invoice and the corresponding investigation process carried out to identify correct customer details.

Recommendations made during the 2019/20 audit were also followed up as part of this work.

In addition to the audit work carried out, the SWAP Data Analytics Team have also provided Continuous Assurance reports (including AR data) quarterly which were provided to Senior Management.

Background

The 2019/20 Accounts Receivable report finalised in August 2020 offered a 'Reasonable' assurance opinion. The current Accounts Receivable Team Leader was appointed in September 2020 and took responsibility for the implementation of the recommendations made during the audit. Added to the impact on staff of the pandemic, it was agreed that the scope of this audit would be focussed on one process.

Main Accounting – Final Audit Report – May 2021

Audit Objective	The objective of the audit is to assess the effectiveness of accounting and budgetary controls and contract management controls operated by service managers, ensuring compliance with financial rules and regulations.

Assurance Opinion

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.

Number of Actions

Priority	Number
Priority 1	0
Priority 2	0
Priority 3	0
Total	0

Risks Reviewed

	Assessment
1. Ineffective contract management leaves the Council unable to deliver key services putting service users at risk.	Low
2. Budgetary controls are not robust, so deviations are not identified and corrected.	Low
3. There is greater risk as recommendations have not been implemented.	Low

Key Findings

There was a delay in loading opening balances into Business World mainly attributed this year to the delay with External Audit signing off the accounts. However, we identified this same issue in our previous audit. Publica have agreed that financial year-end closing balances will be carried forward on Business World no later than one calendar month from the date the accounts are signed off by External Audit.

Budget testing confirmed that the original budget approved by Council balanced with values in Business World. Budget variance testing confirmed variances had been appropriately investigated, reported and approved. Controls for budget monitoring, virements and reporting were compliant with Financial Rules.

A survey was issued to a selection of service managers with contract management responsibilities to assess budget monitoring activity undertaken. We can confirm budgets and KPI's are being monitored and managers understand their responsibilities.

Audit Scope

A review of main accounting controls for the 2020/21 financial year was carried out to assess compliance with Councils' Financial Rules and agreed actions.

The audit covered controls in the following areas:

- Contract management – Service area budget monitoring activity
- Budgetary control, monitoring and reporting
- Carried forward balances
- Previous year's recommendations.

Additional Information

The In-Tend contract management system has a facility that would further support the ongoing monitoring of KPI's which service managers may wish to make use of.

Anti-Malware – Final Audit Report – May 2021

Audit Objective	To ensure that technical solutions are managed and deployed to protect data and systems from electronic malicious attack.

Assurance Opinion

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.

Number of Agreed Actions

Priority	Number
Priority 1	0
Priority 2	0
Priority 3	1
Total	1

Risks Reviewed

Operation of the network and connected information systems is disrupted leading to the unauthorised access and disclosure, corruption and loss of information and data.

Assessment

Medium

Key Findings

We completed an Incident Management audit during 2020/21 which included a review of the response to cyber related threats and incidents. Malware is one such ongoing threat to organisations and as such anti-malware software implementations should be robust, centrally managed and provide maximum coverage of an estate of networked devices. Publica provide ICT support and security defence for the Partner Councils and utilise a 'Next-gen' Anti-Malware solution as part of the strategy to help prevent, detect, contain, and enable the initial response to attacks and infections. 'Next-gen' products are modern solutions for organisations and incorporate enhanced features such as system behavioural monitoring, machine learning and threat intelligence. Device coverage is important, and our review of endpoint installations did identify a small number of discrepancies between the anti-malware solution, Active Directory, and the software management system and whilst these are being remediated, we suggest a periodic compliance check is added to a Security Compliance control diary to ensure these issues are detected, reviewed, and remediated regularly.

Whilst our audit opinion following the assessment of the controls in place has been assessed as 'Substantial' and we take assurance that technical controls are in place and managed appropriately, it is still possible for a malware attack to be successful despite these controls. This can take the form of a '0-day' or 3rd-Party breach such as the 'Solarwinds' attack. It is therefore important the Publica ICT team continue to monitor and manage this risk to continually adapt to the persistent threats facing them and their clients.

Audit Scope

The audit scope reviewed the Anti-Malware solution and considered the following expected key controls:

- Periodic threat assessment to identify current threats and identify remediation required.
- Scanning of in and out-bound communication channels to block viruses, spam, and malware threats.
- Client endpoints are appropriately configured to block viruses, spam, and malware threats.
- Client endpoints are centrally managed and updated, and issues pertaining to connectivity and update failure are identified, reported, and remediated quickly.
- Staff awareness and prevention training.

The review was undertaken by interviewing key personnel including the Cyber Security Engineer and the ICT Audit and Compliance Manager, together with the review of documentation and evidence provided.

Additional Information

In the Incident Management Audit report, we noted that significant cyber related security incidents are widely considered to be a matter of 'when', not 'if'. A major part of an organisation's first line of defence against attempted cyber-attacks includes a satisfactorily deployed anti-malware solution across a networked estate of connected devices, combined with end-user cyber-security awareness training. It is noted that whilst new starters are subject to mandatory awareness training, the existing end-user base has not received full refresh awareness training for an extended period of time. We note the published training calendar has security awareness training planned for Quarter 4 2022, however, due to the lengthy period of time without it, coupled with current prolonged periods of remote working, bringing forward this training should be considered as part of the security strategy.

Planning Enforcement – Final Audit Report – May 2021

Audit Objective	To provide assurance the Planning Enforcement process is being applied effectively and efficiently.

Executive Summary

An assurance audit for Planning Enforcement was originally included in the agreed Audit Plan but based on our findings we have agreed with the Chief Finance Officer that an audit report at this time will not add any value. We have issued this Position Statement to inform on the current service and have provided observations for consideration by the Service Manager.

- The Enforcement Manager oversees the Senior Enforcement & Compliance Officer and Enforcement & Compliance Officer who investigate alleged breaches of planning control. They also monitor the development of sites and monitor planning conditions and legal agreements on behalf of the Council. We were advised an Officer was out of the business for a period of time during the last year so sometimes cases were not updated in a timely manner. Cases are now registered by Support Officers who also acknowledge complaints and enter them into Uniform.

- A Local Enforcement Plan and a Corporate Enforcement Policy have been adopted. The Built Environment Local Enforcement Plan (Planning) has not been reviewed since 2014. The most recent version of the Corporate Enforcement Policy has been approved but is not published on the Council website or intranet.

- Guidance and working protocols for Listed Buildings, Unauthorised Windows / Doors / Satellite Dishes and Retrospective Planning Applications have also been adopted, these documents are due for review.

- A Register of Enforcement Notices, a record of all current Enforcement cases and all Enforcement Notices Issued are maintained by the service. The Full Historic Register of Enforcement Notices published on the CBC website was from March 2019. And a new enforcement case had not been uploaded onto the Register of Enforcement Notices within 1 month of formal enforcement action being taken.

- The Enforcement Action section of the PS1/2 Government Returns is completed by the Planning Manager with data provided by the Senior Enforcement & Compliance Officer. Performance monitoring of Enforcement cases is undertaken by the service informally and is not evidenced. We would suggest enforcement cases are categorised by priority and KPIs developed. Examples of KPIs which could be considered are:
    - % of incoming complaints to be recorded and prioritised within a defined number of days
    - Acknowledge or register potential breaches within 5 working days of receipt.
    - Site visits to be completed with a defined number of days – based on different types of breaches.
    - % of enforcement cases resolved or cases resolved in a defined number of days
    - % of investigations into alleged breaches to commence within a defined number of days

- The Council website includes an online tool where a suspected planning breach can be reported, along with the Planning Enforcement teams contact details. The information on the website gives an overview of Planning Enforcement and includes a link to Gov.uk to direct the public to Government resources for further information. Public awareness training has not been provided. An overview of Planning Enforcement on the Councils' website includes a link to Gov.uk, however, some of the information referenced is from 2014. Government guidance was updated in 2019. There is a risk that residents may follow outdated guidance if they do not follow the link to Gov.uk. We would suggest that this is updated as soon as possible to ensure this risk is mitigated.

- Going forward, mobile technology is being investigated which will allow Officers to access systems whilst on site and reduce duplication and some of the delays currently being experienced. Clearview will also be used to record and monitor performance.

Conclusion

We have agreed an action plan with the Service Manager based on the above observations and suggestions. We have also agreed to re-visit the service in 2021/22 to review progress of the agreed actions.

E-Learning – Final Audit Report – May 2021

| Audit Objective | To review the training courses available on the E Learning system, identifying any gaps and/or areas for improvement. Also, to suggest specific areas of learning that could be considered for completion by all staff. |

Executive Summary

Cheltenham's online learning management system, Learning Pool, was launched in March 2020. In August 2020, the Executive Director, People & Change requested a review to suggest which courses CBC officers should undertake.

Discussions were held with the Publica Learning and Development Business Partner and a list of all available courses was provided. At the time there were a total of 143 courses. We were advised the full list of courses is not distributed to service managers; the Learning & Development team search the data base and suggest courses based on training requests. If a suitable course is not available then, the team will source alternative providers. It may be useful if the full list is made available (e.g., on the intranet) as this would save both time and effort for both the service managers and the Learning & Development team.

The courses on the Learning Pool ranged from core foundation courses such as Health and Safety/Risk Management, GDPR compliance to report writing/grammar & punctuation courses. A suite of courses aimed at understanding public sector arrangements was also available. Areas covered included Procurement, Freedom of Information, Disability Discrimination, HR matters, etc.

We were advised bespoke courses can be created by CBC/Publica and these can be uploaded to the Learning Pool. The system also allows the Learning & Development team to make slight edits to existing courses.

Our review confirmed there are no courses relating to basic financial / budget management. Whilst we accept that specific training can be and is provided by Publica Finance, it would be beneficial for all staff to gain a basic understanding of how local authority finances are managed. As part of the review we have suggested courses that would aid new colleagues, especially if new to the local authority environment, and courses that could be considered on an ongoing basis for both new and existing colleagues.

We suggest the content of the courses we have included in the audit should be reviewed by officers responsible for these areas before they are considered for completion. Our review was based on course titles as it was not possible for us to be given access to the online system.

Human Resources – Final Audit Report – June 2021

Audit Objective	To examine the courses available on the electronic learning system, providing assurance that staff development and compliance needs are addressed.

Assurance Opinion
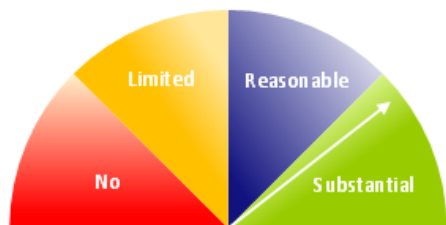
A sound system of governance, risk management and control exist, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

Number of Agreed Actions

Priority	Number
Priority 1	0
Priority 2	1
Priority 3	1
Total	2

Risks Reviewed

If the e-learning system in place is not effective, staff training needs will not be met which could lead to compliance risk and staff dissatisfaction

Assessment

Low

Key Findings

There is no documented or formalised approach to define the work expected of the Learning & Development Team to meet the aspirations of CBC and complete the planned actions included in the People Strategy, including delivery timeframes.

Access to mandatory training is not automatically granted to or required of external partnership workers (e.g. Internal and External Audit) or temporary staff working for or on behalf of the Council, who may have access to Council network and systems and/or work on Council premises.

There is no evidence of regular reporting to Senior Management on training completion rates. We were advised, however, that a course completion KPI is being created and added to Clearview which will then be reported to the Executive Leadership Team quarterly - starting in July 2021.

Individual staff training needs are identified by managers using one-to-ones, and training course feedback is collected via the Learning Pool. Collating and analysing this information to identify trends could enhance training needs identification to benefit the wider Council staff.

In March 2020, the Learning Pool was launched at CBC for both staff and Members by the Learning and Development Team. The Learning Pool is an efficient and highly functional Learning Management System which allows for customisation and tailored materials to meet the training needs of CBC.

Audit Scope

This audit included a review of the following:
- Key documents supporting the delivery of training by the Learning & Development Team, including Cheltenham Borough Council's People Strategy
- The Learning Pool – Cheltenham Borough Council's Learning Management system, including training records, management information and LMS functionality
- Course completion rates
- One-to-ones and training feedback, and how these are used to inform training and ensure the training needs of staff are met
- Mandatory training
- Management information and reporting

A separate advice-only review has been completed to review the training courses available on the Learning Pool, identifying any gaps and/or areas for improvement.

Observations and further information

- The Talent Development Business Partner covers some responsibilities of a Business Manager role in addition to his current role. The Talent Development Business Partner is now directly line managed by the Head of HR.
- An action has been included for consideration in the Publica Human Resources audit in relation to access to mandatory training for any external partnership (e.g. Internal/External Audit) or temporary staff member working for or on behalf of Publica or any of the Member Councils.

Property (Use of Contractors) – Final Audit Report – April 2021

Follow Up Audit Objective	To provide assurance that agreed actions to mitigate against risk exposure identified within the 2019/20 Limited opinion audit of Property - Use of Contractors report have been implemented.

Follow Up Progress Summary

Priority	Complete	In Progress	Not Started	Summary
Priority 1	0	0	0	0
Priority 2	3	2	0	5
Priority 3	0	0	0	0
Total	3	2	0	5

Follow Up Assessment

The original audit of Property (Use of Contractors) was completed in December 2019 and received a Limited assurance opinion. The objective of the audit was to ensure appropriate processes were in place and adhered to for the awarding and payment of both responsive and planned works. The risk reviewed was that non-compliance with the Contract Rules could result in works being awarded inappropriately, which could lead to accusations of potential bribery/corruption or wrongdoing.

The follow up audit has found 3 actions have now been completed. Key findings from the audit follow up have been summarised below.

Key Findings

Work is in progress to set up the under £10k contractor framework. Delays were experienced due to a mismatch of requirements, expectations, amendments, and resource. We were advised this will be place by the end of June 2021.

Whilst business process documentation has been completed by the Modernisation team, service procedures are not complete. We were advised full procedures would be finalised once the under £10k contractor framework is in place.

Reconciliation procedures are in place and budget monitoring activities are being enhanced. Contractors have been advised to include sufficient information on invoices to ensure swifter and appropriate payments are made, although it should be noted that officers must ensure appropriate checks are undertaken before approving payment. Separation of duties between requisitioning and approval of works is in place.
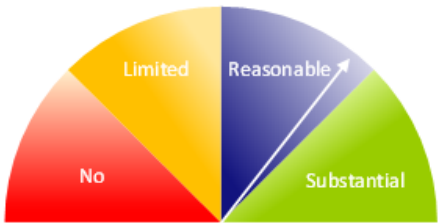
Conclusion

Review of evidence provided, and testing undertaken can confirm the control environment has improved since our review in December 2019. Where actions are in progress, we have agreed revised implementation dates of the end of June 2021.

Accounts Payable – Final Audit Report – June 2021

Audit Objective	To ensure the Council has an effective control framework in place for its Accounts Payable / Creditor's function.

Assurance 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.

Number of Agreed Actions

Priority	Number
Priority 1	0
Priority 2	1
Priority 3	2
Total	3

Risks Reviewed

Fraudulent, invalid, or late payments are made resulting in financial loss and / or reputational damage.

Assessment

Low

Key Findings

There is currently no way to monitor when an amendment has been made to a supplier account in Business World On!. The AP Team Leader confirmed she will escalate this with Publica Business World On System Support to find a solution.

Some of the process documentation supplied was last reviewed in 2017, and the new supplier form was not found to contain up to date guidance. We were advised documentation will be reviewed.

Sample testing found a discrepancy with one suppliers sort code, this was confirmed with the supplier over the phone. Going forward, all supplier payment details will be confirmed by the supplier in writing.

Invoice approval limits are automated and managed via Business World On! and there are 6 assigned approver levels across all clients. Payment files are independently reviewed and authorised, and since Covid-19 these are signed off electronically via email. Sample testing found all new suppliers had a new supplier form and an accompanying checklist completed to support details had been checked and approved by another Officer for accuracy and potential duplicates. The service KPI of at least 95% of all invoices being paid within 30 days of receipt is monitored quarterly, and anything under 95% is investigated by the AP Team Leader. These figures are reported quarterly to the Publica Board.

Audit Scope

A review of Accounts Payable undertaken in April 2021 covered the following:

- payment approval process
- exception reporting
- the creation, amendment and management of creditor master file data.

Discussions were held with the Publica Accounts Payable Team Leader, and processes were discussed.

The Accounts Payable Continuous Assurance reports were also analysed, and each Council's performance and trends were assessed.

Other Relevant Information

Continuous assurance work to identify duplicates is undertaken and reported to each Council on a quarterly basis. Information in these reports was further analysed and found the number and total value of payments made has seen decreases at each council compared to the previous financial year. The average number of days to pay suppliers has seen an increase at each council compared to the previous financial year. PO usage averages did not vary by more than 10% at each Council. These findings can be attributed to changes resulting from the COVID-19 pandemic and AP Officers being heavily involved in processing Covid-19 grant payments.

Authority's Response to Covid-19 – Final Audit Report – June 2021

Audit Objective	To provide assurance that the response to COVID-19 was robust and responsive to the needs of staff, customers and in line with national Government guidelines.

Assurance Opinion
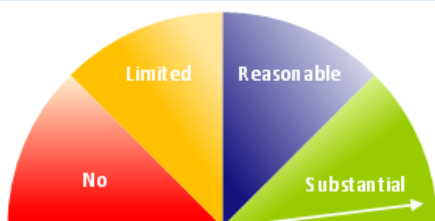
A sound system of governance, risk management and control exist, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

Risks Reviewed

If the response to the COVID-19 pandemic was ineffective and lacked proper coordination, this may have resulted in a risk of service failure and reputational damage.

Assessment

Low

Key Findings

Substantial	ICT
Substantial	Health & Safety of Staff
Substantial	Key Service Delivery
Substantial	Staff Wellbeing Arrangements
Substantial	Community Response
Substantial	Emergency Response & Liaison with Appropriate Agencies
Substantial	Emergency Decision-Making Arrangements

Audit Scope

Our overarching review to address the above objective has covered the following areas:

- ICT – equipment, Data Protection considerations and arrangements to allow staff to work from home.
- H&S of staff – arrangements allowing staff to safely WFH.
- Key service delivery – arrangements in place to ensure customer access to previous face-to-face services
- Staff wellbeing arrangements.
- Community response.
- Emergency response and liaison with appropriate agencies.
- Emergency decision-making arrangements.

Background

The Cheltenham Borough Council (CBC) Executive Leadership Team (ELT) identified the COVID-19 outbreak as a potential concern at the beginning of February 2020 and started to provide updates to Councillors surrounding Business Continuity and Emergency Planning and work with the Local Resilience Forum. The ELT, headed by the CEO took control and oversight of operational decisions and communications ensuring a clear and accurate message was delivered to all concerned. The ability for staff to work remotely was facilitated at speed enabling the continuation of service. Following legislative changes, the democratic process was promptly restored by virtue of a remote 'virtual' Council. Daily updates were circulated, and tactical working groups were created to provide updates on areas including HR, ICT and Health and Safety. Using staff wellbeing surveys, ELT were able to ascertain the general feeling amongst staff and noted widely positive results. A community 'help-hub' to include the redeployment of staff was established ensuring the most vulnerable in society were supported. Under 'Team Cheltenham' the Council quickly focussed on recovery and CBC were one of the first councils to develop a recovery strategy. A recovery plan was presented to Cabinet which gained unanimous approval. In November 2020 members of the LGA completed an independent review of their response with extremely positive results. CBC have also been awarded an iESE 'Certificate of Excellence' for their partnership and community focus during the pandemic and were awarded an RTPI 'Planning Heroes in a Pandemic' award to recognise the Council's innovative approach to the relaxation of parts of planning to support business recovery.

Authority's Response to Covid-19 – Final Audit Report – June 2021

ICT

Due to the previous rollouts of laptop computers to enable agile working and aid business continuity, the majority of Council staff were already equipped to be able to work away from the office for extended periods of time. Software solutions to enable communication over data and voice streams were already mainly in place. There was no added pressure to enable the mobilisation of an existing static workforce, however, challenges were encountered with unprecedented demand on remote working technical capacity. The ICT department responded quickly to increase capacity enabling stable remote connectivity for all staff across multiple clients to aid a continuity of service. Where necessary, approval was given to staff to obtain equipment such as keyboards, mice and monitors from the office to ensure they had the required equipment to be able to work adequately from home. We were advised that an inventory of equipment taken was recorded by line managers.

Whilst no cyber-security awareness training was mandated for all staff to re-enforce good cyber-security practices whilst working remotely, messaging was placed on the internal intranet as a reminder to staff of the cyber threats faced. As part of the 2021 Anti-Malware audit, we suggested consideration was given to bring forward full cyber-security user awareness training which is currently planned for Q4, 2022.

The ICT service extended their standard hours of IT support from 7am through to 7pm as a reflection of the increased amount of flexible working including non-standard working hours for many employees as an impact of the pandemic.

Overall, considering the pressures of the unprecedented situation caused by the pandemic, the Council was fully supported by the response of the Publica ICT service. This enabled them to both continue existing services, and to handle many new issues as they arose.

Health & Safety of Staff

A questionnaire was completed by a sample of Service Managers and Team Leaders (March 2021) and we found differences between service areas on how much contact was had between staff members and their line managers. We were advised by the HR Business Partner that all staff should be having at least weekly meetings with their line manager where they can check on staff welfare whilst working from home. Results from the CBC Staff Wellbeing Survey indicated that 87% of respondents had at least weekly contact with their line manager.

All respondents to our questionnaire confirmed their staff should have access to the office equipment they needed. We were advised that when the Learning Pool went live at CBC (March 2020), the mandatory Display Screen Equipment (DSE) assessment course was rolled out to all staff. Any equipment needs identified from the DSE assessments completed were picked up and addressed by the Health and Safety Business Partner and/or HR. CBC also provided a small budget for staff who wished to purchase their own desk and all purchases were reviewed by the Health and Safety Business Partner to ensure they were DSE compliant. As of the March 2021 Learning and Development audit, the completion rate for the DSE assessment was 80%, indicating a good rate of completion. We were advised that there are a small number of staff either still working in the office or returning to the office, which may account for some of the incomplete assessments.

There were discrepancies between the service areas we contacted and whether service risk assessments had been updated in response to the pandemic. The Health and Safety Business Partner advised that a Health and Safety Group had been established, and one of the tasks for the group was to review risk assessments to ensure they are accurate.

The Municipal Building has recently undergone a refurbishment of part the ground floor where a covid secure office environment has been created, to provide officers with some flexibility. 4/5 of the respondents to our questionnaire confirmed remote working and virtual meetings will be taken forward into future working practices, the remaining Manager confirmed they were currently reviewing arrangements.

Key Service Delivery

The CBC Municipal Offices were closed to the public on the 24th of March 2020 in line with Government guidance and to help ensure the wellbeing of staff and the public. An appointment system was put in place for urgent queries that could not be resolved over the phone or online for services such as benefits, licensing and homelessness.

Customers were encouraged to contact the Council by telephone or use online services. Arrangements were made to enable customers to make payments online for a number of things, such as licensing related payments and trade/garden waste bags. Once a month, appointments were made available for those who needed to pay in cash where they were not able to make other payment arrangements. We were advised that the current arrangements are working well and the demand for face-to-face services has declined as a result of the pandemic, which will prompt a review of these before the offices are reopened to the public.

Revenues and Benefits faced increased demand and workload due to the pandemic. Housing benefit claims and requests for council tax support increased substantially as people were affected by job loss and decreased income, and the team were also impacted by an increase in working tax and universal credit notifications needing to be processed. Arrangements were put in place for claimants to be able to provide evidence by email (scanning or photographing) or by post, and new claims can be made online.

The Elections and Planning Services have still had some demand for face-to-face appointments, for viewing of planning information or the electoral roll. These have been dealt with under the appointment system as described above.

Overall, the closure of the CBC offices to the public has not caused a detrimental effect to the public. Suitable alternative arrangements have been put in place for all key face-to-face services that were available pre-pandemic, some of which may be retained going forward as they offer increased efficiency and better opportunity to manage customer expectation.

Staff Wellbeing Arrangements

There is a dedicated Workplace Wellbeing page on the CBC Staff Intranet which holds health and wellbeing related information and resources, available to all staff. This includes the CBC Wellbeing Policy and information on how to contact the Employee Welfare Service - the service through which all CBC staff can access up to 5 sessions of confidential counselling per year, funded by the Council.

Throughout the pandemic, a significant number of posts were made on the CBC intranet newsfeed to signpost staff to relevant resources and support from external sources. Video messages were periodically posted from the Chief Executive and Executive Team members, many of which included the topic of staff wellbeing. Relevant material was posted in a timely manner in relation to the pandemic itself along with both internal and Government guidance. Wellbeing related courses and information were also added to the Learning Pool, which all staff are able to access. In addition, monthly all-staff Webex meetings are held to ensure all staff are kept up-to-date and maintain a connection with their colleagues.

Staff Wellbeing Surveys have been carried out throughout the pandemic to gauge the wider feeling of staff on a range of wellbeing topics, tailored to the situation at the time of the survey. At the time of audit work (April 2021), the most recent survey had received an 82% response rate and the results were more positive than results of similar staff surveys pre-pandemic.

HR Business Partners and the CBC Health and Safety Business Partner have offered support to individuals and service managers on a range of issues and concerns raised during the pandemic. We were advised that everything raised was dealt with on a case-by-case basis, with the best support for the individual circumstances offered by the Council.

The Local Government Association Recovery and Renewal Panel report commended CBC's 'commitment to protecting wellbeing of staff' and internal communication during the pandemic.

Community Response

A review of the Council's newsfeed and a discussion with the Strategy and Engagement Manager has provided us with a good understanding of the community response. Over 50 members of staff were redeployed to support with the crisis, including directly supporting the Gloucestershire Help Hub.

In addition to COVID-19 business grant payments, the Council has also sought to support local businesses with additional Council led initiatives. Good examples of this include the relaxation of licensing requirements for eligible businesses to allow for additional outdoor space, temporary structures and A-board advertising.

The Council collaborated with the Health and Safety Executive (HSE) to contact local businesses and offered support to ensure they are Covid-secure. A series of Coronavirus Action Cards were also developed and made freely available to local businesses.

Increases were made to the Community Resilience Fund and local volunteer and charity sector organisations were helped to access funding. The Council worked with partners to ensure eligible children would get free meals during the summer holidays and support was also given to the No Child Left Behind campaign which offers practical support with home learning for children, where needed.

A vital achievement was the ability to react to the crisis by working with partner organisations such as CBH, the Cheltenham Trust, the NHS, the Police, GCC and others, to identify and respond to the needs of the community. It is recognised that the relationships built with these organisations will have a lasting future benefit for the Council.

Emergency Response & Liaison with Appropriate Agencies

Once a major incident had been declared, Gloucestershire's LRF (Local Resilience Forum) co-ordinated a multi-agency approach to the Coronavirus emergency. Regular meetings of the LRF were held and these were attended by CBC officers.

We were advised that 4 internal functional teams were set up as per the CBC Emergency Response Plan: Co-ordination, Public Protection, Welfare and Works. Internal groups were also set up to deal with COVID-19 related issues, such as a crematorium group and a health and safety group. We were advised once officers had the correct technology in place business continuity arrangements naturally ended, and some services confirmed they hadn't referred to their Business Continuity Plans at all.

It was noted that during a time of major adjustment, and the need to respond to competing pressures, some senior Publica resources were diverted to support other Publica partners and at times were not in place to support CBC.   This was mitigated by the actions taken by the Council's Executive Leadership Team (ELT). ELT have recognised the very good operational support that was received from Publica in regard to HR, Health & Safety and ICT.

Local Authorities have a duty to plan for and respond to civil emergencies. Coronavirus has been an emergency unrivalled in recent times due to its wide reaching and unchartered nature. From the information provided we can assess the response has been proportionate but there was some learning as the situation changed and progressed. We were advised the Emergency Response Plan has been re-written since the start of the pandemic, and Business Continuity Plans will be reviewed in light of lessons learnt; we would agree this should be undertaken.

Emergency Decision-Making Arrangements

At the start of the pandemic and interruption of standard face-to-face Council meetings, an emergency change was made to the CBC Constitution to afford the CBC Chief Executive Officer emergency powers to make necessary decisions in conjunction with the Leader of the Council, during the absence of the normal democratic process. Decisions included the delegation of authority to council officers responsible for Licensing and Environmental Health so that they can fulfil their duties and continue service in the absence of full Council.

Government legislation was introduced to enable full Council to meet remotely during the pandemic, together with the technical solutions in already in place enabled the Cheltenham Borough Council democratic process to resume quickly.

Initial decisions made under emergency powers and delegated authority were documented and retrospectively presented to full Council on resumption of Council meetings. Subsequent decisions made by officers were in consultation with and with support of the relevant Cabinet member and are available for public viewing on the Cheltenham Democratic Website.

Our review did not find any cause for concern surrounding the decisions made or actions taken using emergency powers, delegated authority or reporting of the decisions made.

Internal Audit ▪ **Risk** ▪ **Special Investigations** ▪ **Consultancy**

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