



**Oversight and Governance**

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**AUDIT AND GOVERNANCE COMMITTEE**

Tuesday 10 September 2024  
2.00 pm  
Warspite Room, Council House

**Members:**

Councillor Allen, Chair  
Councillor Finn, Vice Chair  
Councillors Cuddihee, P.Nicholson, Raynsford and Stevens.  
Independent Member - Mrs Benny.

Members are invited to attend the above meeting to consider the items of business overleaf.

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**Tracey Lee**  
Chief Executive

## **Audit and Governance Committee**

### **Agenda**

**1. Apologies**

To receive apologies for non-attendance submitted by Committee Members.

**2. Declarations of Interest**

Members will be asked to make any declarations of interest in respect of items on this Agenda.

**3. Minutes**

**(Pages 1 - 16)**

To confirm the minutes of the meeting held on 23 July 2024.

**4. Chair's Urgent Business**

To receive reports on business which, in the opinion of the Chair, should be brought forward for urgent consideration.

**5. Update on External Audit Recommendations**

**(Verbal Report)**

**6. Capitalisation Direction Update**

**(Verbal Report)**

**7. Internal Audit Progress Report**

**(Pages 17 - 36)**

**8. Committee Self-Assessment**

**(Pages 37 - 48)**

**9. Health, Safety and Wellbeing Annual Report 2023/24**

**(To Follow)**

**10. Family of Companies Governance Framework**

**(To Follow)**

**11. Tracking Decisions**

**(Pages 49 - 54)**

**12. Work Programme**

**(Pages 55 - 58)**

## Audit and Governance Committee

**Tuesday 23 July 2024**

### **PRESENT:**

Councillor Allen, in the Chair.

Councillor Finn, Vice Chair.

Councillors P. Nicholson, Reilly (substitute for Councillor Cuddihee), Stevens and Tippetts (substitute for Councillor Raynsford) and Independent Member Mrs Benny.

Apologies for absence: Councillors Cuddihee and Raynsford.

Also in attendance: Councillor Chris Penberthy (Cabinet Member for Housing, Cooperative Development and Communities), Liz Bryant (Head of Legal Services), Hannah Chandler-Whiting (Democratic Advisor (via Microsoft Teams)), Alison Critchfield (Senior Lawyer), Wendy Eldridge (Lead Accountancy Manager), John Finch (Information Governance Manager (Microsoft Teams)), Elinor Firth (Head of Public and Partner Relations (via Microsoft Teams)), Holly Golden (Head of Procurement), Carolyn Haynes (Acting Head of Finance), Ross Jago (Head of Governance, Performance and Risk), David Northey (Service Director for Finance), Louise Clapton (Devon Audit Partnership), Ken Johnson (Devon Audit Partnership), Tony Rose (Devon Audit Partnership), Paul Dossett (Grant Thornton) and David Johnson (Grant Thornton).

The meeting started at 2.02 pm and finished at 5.30 pm.

*Note: At a future meeting, the committee will consider the accuracy of these draft minutes, so they may be subject to change. Please check the minutes of that meeting to confirm whether these minutes have been amended.*

### 1. **To note the appointment of Chair and Vice Chair for the Municipal Year 2024/25**

The Committee agreed to note the appointment of Councillor Sarah Allen as Chair, and Councillor Lee Finn as Vice Chair, for the Audit and Governance Committee for 2024/25.

### 2. **Declarations of Interest**

<b>Name</b>	<b>Item Number</b>	<b>Reason</b>	<b>Interest</b>
Councillor Nicholson	11 (made during item)	He worked for Babcock who benefitted from the Energy from Waste Plant, which was mentioned in the papers.	Personal.

### 3. **Minutes**

The Committee agreed the minutes of the meeting held on 12 March 2024 as an accurate record.

4. **Chair's Urgent Business**

There were no items of Chair's urgent business.

5. **Role of an Audit Member**

Paul Dossett (Grant Thornton) introduced this item and highlighted:

- a) The importance of an Audit and Governance Committee;
- b) It was the role of members to ask appropriate and challenging questions, ensure accountability amongst officers on audit recommendations, remain apolitical, and engage effectively.

6. **Management Response to GT 2024 Actions including a revised Management Review and Action Plan addressing the CIPFA Financial Management Code**

David Northey (Service Director for Finance) introduced the report and highlighted the following:

- a) The first part of the report addressed actions given to Plymouth City Council by Grant Thornton, and the second part was a plan addressing the CIPFA (Chartered Institute of Public Finance and Accountancy) Financial Management Code;
- b) Some recommendations were as a direct result of remote working during the COVID19 pandemic;
- c) The updated responses to the recommendations had been discussed with Grant Thornton and some remained open after their feedback;
- d) The CIPFA Financial Management Code set out what was provided to Audit and Governance Committee, Scrutiny Panels and City Council meetings when budget setting and so this had been updated;
- e) The report gave a strong representation of the governance around finance.

Following questions, the following was discussed:

- f) David Northey gave his assurance to the Committee that the Low 5 issue, relating to missing invoice in relating to street light bulb replacement, was resolved, but it would remain open until after another audit cycle to carry out more testing in this area, but routines had been tightened;
- g) It would be easier to set a budget once the settlement from national government was known, but the report showed how this risk was managed;
- h) An action plan had been included so that the Section 151 Officer could be held to account.

The Committee agreed to:

1. Note the responses to the recommendations, as set out in the report;
2. Note the management review of the CIPFA Financial Management Code and action plan.

7. **External Audit - 2020-21 Audit Findings Report**

David Johnson (Grant Thornton) introduced this report and highlighted:

- a) This report provided members with an update on progress made since the report had last come to the Committee in March 2024;
- b) Heritage asset issues had resulted in an adjustment to the balance sheet;
- c) The pension transaction had been mentioned because, although it originated in 2019/20, it did affect the 2020/21 accounts;
- d) The interest rate swap had only changed in where it was disclosed in the statement of accounts, rather than in value.

In response to questions, it was further discussed:

- e) Not all Councillors were involved at budget scrutiny meetings, and the decisions of Councillors should be open for scrutiny and debate at budget setting meetings;
- f) The crossed out items had been left in the report to demonstrate progress made since the report had been to the Committee in March 2024;
- g) Changes had been made to the finance team since David Northey had become Service Director for Finance, strengthening the Lead Accountancy Managers, several members of staff were acting up into roles;
- h) Recruitment was underway for a permanent Head of Finance, and a Section 151 Officer (Service Director for Finance), as David Northey was due to retire on 31 March 2025;
- i) Plymouth City Council was unusual in that it had been able to produce sets of accounts on time.

8. **External Audit Report - Progress Report/Plan 2023/24**

David Johnson (Grant Thornton) introduced the report and highlighted the following:

- a) The value for money and certification work was up to date, but the accounts were not;
- b) The market was taking steps to address the backstop for 2021/22 and 2022/23;
- c) Grant Thornton were keen not to backstop again for 2023/24 and to complete work within the calendar year;
- d) With regards to the backstop, Grant Thornton were further ahead than other firms.

9. **Update on Capitalisation Directive**

David Northey (Service Director for Finance) introduced this item and highlighted:

- a) An email update had been circulated to members of the Committee once the pre-election period had ended, in early July 2024;
- b) Following the July 2024 General Election, the team were now engaging with the new relevant minister on how to move an independent investigation into the October 2019 transaction forward;
- c) David Northey (Service Director for Finance) would get the opportunity to fact-check the CIPFA review report before the report would be finalised, he would also have a two week check in with them to ensure the interviews were going smoothly;
- d) David Northey (Service Director for Finance) would keep the Committee updated with any further developments.

In response to questions, it was further explained:

- e) David Northey (Service Director for Finance) and Liz Bryant (Head of Legal) would provide Committee members with a briefing note on legislation around capitalisation.

10. **Statement of Accounts 2019/20 Accounts and 2020/21 Accounts**

Carolyn Haynes (Acting Head of Finance) introduced this item and highlighted:

- a) The team had been working with auditors over the previous four years predominantly to reach a resolution regarding the pension transaction;
- b) The pension transaction was to be treated as a revenue transaction and the 2019/20 and 2020/21 accounts had been adjusted accordingly, alongside other adjustments needed for each.

Following questions the following was discussed:

- c) The Council should be more proactive in explaining the issues it had experienced and how they had been resolved to the general public;
- d) The reserve position was still positive.

The Committee agreed to:

1. Approve the Statement of Accounts for 2019/20 and the Statement of Accounts for 2020-21;
2. Note the amendments made to the Statement of Accounts for 2019/20 and 2020/21 as agreed with the Auditor and reported in their Audit Findings report;

3. That the Letter of Representation was authorised and submitted to the Auditor;
4. Recommend that a press release be prepared to explain the issues the Council had experienced in signing off these accounts in plain English, for the general public.

11. **Draft Statement of Accounts 2023/24**

Carolyn Haynes (Acting Head of Finance) introduced this item and highlighted:

- a) The 2023/24 draft accounts had been published by the statutory deadline of 31 May 2024;

David Northey (Service Director for Finance) added:

- b) His gratitude to the team for working hard to meet the deadline, when many other local authorities hadn't.

The Committee agreed to:

1. Approve the Statement of Accounts for 2023/24 with they understanding that they would be audited by Grant Thornton LLP and delegate the approval of the Statement of Accounts to the Chair of the Audit and Governance Committee in the case of any issues be identified;
2. Note the audit status of the Statement of Accounts for 2019.20, 2020/21, 2021/22, 2022/23 and 2023/24;
3. To note that the draft Statement of Accounts for 2023/24 were published on 21 May 2024, prior to the Council reaching an agreement with Grant Thornton on the revenue treatment of the pension transaction.

12. **Treasury Management Outturn Report 2023/24**

Wendy Eldridge (Lead Accountancy Manager) introduced this item and highlighted the following:

- a) The Council's borrowing in-year had increased by 97 million;
- b) The average rate of interest charged on borrowing was still as a good and low rate;
- c) New in-year borrowing had been secured on higher rates as Bank of England rates increased;
- d) The Council's investments had created an average yield of 5.33%;
- e) The Council's Treasury Management Outturn for the year delivered a £1.044m underspend compared to the approved budget, which helped achieve a balanced outturn position;
- f) The Economic Development property regeneration fund included £209 million of investment assets which had generated a net income in excess of £3 million;

- g) The limited availability of borrowing from other local authorities created higher interest rates and so the Council borrowed through the public works loan board and secured a more competitive interest rate, which was the only prudential indicator that had not been complied to.

Following a question, the following was explained:

- h) The Council would continue to try to borrow from other local authorities to meet rate swap obligations, and because there were more competitive rates.

The Committee agreed:

- l. To note the Treasury Management Outturn Report 2023/24 and recommend it to City Council for approval.

### 13. **Internal Audit End of Year Report**

Tony Rose (Devon Audit Partnership) introduced the report and highlighted the following points:

- a) Thanked all officers at Devon Audit Partnership and Plymouth City Council who had worked hard to enable this report to be produced;
- b) The overall assurance opinion had been given as 'reasonable assurance';

Following questions, and supported by Louise Clapton (Devon Audit Partnership) and Ross Jago (Head of Governance, Performance and Risk), the following was discussed:

- c) Corporate priorities had been linked within the plan for the first time to better link risks, priorities and internal audit work;
- d) Limited assurance areas had focus and could be addressed through improvements in internal controls, risk management and governance;
- e) Better and more regular monthly reports to directors to try and increase the pace of improvement in the areas with limited assurance.

The Committee agreed to:

- l. Note that, based on work performed during 2023/24 and previous years' audit, the Head of Internal Audit's opinion was of 'reasonable assurance' on the adequacy and effectiveness of the Authority's internal control framework.

### 14. **Internal Audit Strategy and Charter 2024/25**

Tony Rose (Devon Audit Partnership) introduced the report and highlighted the following points:

- a) This paper was a requirement of the public sector inter audit standards and provided assurance that the work carried out by internal auditors had been done in the proper way;



- b) The performance of the Devon Audit Partnership (DAP) as a whole was reported into the Shared Services Joint Committee.

The Committee agreed:

- I. The Internal Audit Charter & Strategy for the year 2024/25.

15. **Internal Audit Actions Review**

Louise Clapton (Devon Audit Partnership) introduced the report and highlighted the following points:

- a) Since the last Internal Audit Tracker report had come to Committee in September 2023, a new process had been implemented to ensure the management actions were effectively implemented and introduced;
- b) Support from the Council's Corporate Management Team (CMT) had been key in developing a new culture where implementation of agreed management actions was a priority;
- c) The number of management actions had significantly reduced from 42 to 3 between 31 December 2023-31 May 2024;
- d) Reports on action tracking was undertaken quarterly.

In response to a question it was reported:

- e) Chris Squire (Service Director for HR & OD), though relatively new to the role, had developed a new way of working with regards to declarations of interests, DBS checks and IR35.

The Committee agreed:

- I. To note the implementation of the internal audit recommendations.

16. **Counter Fraud Annual Report**

Ken Johnson (Devon Audit Partnership) introduced the report and highlighted:

- a) 2023/24 had been another year of substantial savings for Plymouth City Council, mostly down to data analysis and changes in the ways of working;
- b) It was hoped more savings would be generated when the next exercise was run in September 2024.

In response to questions the following was further explained:

- c) Cabinet Office figures were used to work out savings, some of which was recoverable, and some of which was preventative;

- d) Drive for prosecutions had reduced since the COVID19 pandemic, and incurred costs;
- e) Recovery costs would be held by Plymouth City Council themselves.

The Committee agreed:

- I. To note the Counter Fraud Services Annual Report 2023-24.

*(Following the conclusion of this item, the meeting was adjourned until 3.40 pm).*

17. **Annual Governance Statement**

Ross Jago (Head of Governance, Performance and Risk) introduced the report and highlighted:

- a) The senior leadership team had been surveyed, to get their views on how the internal system was operating;
- b) He was working with Louise Clapton (Devon Audit Partnership) to maintain check-ins on Audit recommendations;
- c) A governance review was underway that included resolution of issues in relation to family of companies, and further constitutional changes;
- d) Organisational effectiveness and corporate performance framework operation were other areas with planned work for 2024/25.

It was explained during this item:

- e) That the papers on cyber security for this meeting has been made private as Part II documents to ensure cyber security was not compromised.

The Committee agreed:

- I. To approve the Annual Governance Statement.

18. **Electoral Cycle Consultation**

Liz Bryant (Head of Legal Services) and Elinor Firth (Head of Public and Partner Relations) introduced the report and highlighted:

- a) The question to be used in the consultation had previously been agreed by both the Audit and Governance Committee and City Council;
- b) The report detailed the consultation process, consultees and key dates;
- c) The consultation needed to adhere to the Gunning principles in making it an open and transparent consultation process;

- d) The information would allow members of the public to give an informed decision, and there was adequate time for consideration and response;
- e) This was a consultation process, not a referendum;
- f) It was important to ensure that as many people as possible knew about the consultation as possible, and had the opportunity to have their say;
- g) The consultation included detailed information about the pros and cons of each option;
- h) The consultation would take place online, but hard copies would be made available, with the supporting information, in libraries, and it could be requested in a different format;
- i) Stakeholders would be contacted to encourage them to respond;
- j) Workshops would be held with groups, such as young people and elected members;
- k) Once the consultation had closed, all of the information would be analysed and pulled into a report;
- l) A press release would be sent out on 24 July 2024, and it would be advertised on Plymouth City's Council's social media accounts, as well as through paid for social media adverts, and adverts in the Plymouth Chronicle;
- m) Councillors would be provided with materials and a toolkit to enable them to promote it;
- n) All those on the electoral register with an email address would be contacted.

It response to questions the following was discussed:

- o) Efficiency of the Council during pre-election periods should be considered;
- p) Importance of giving accessible options to respond to the consultation;
- q) The Communications team would look into the possibility of producing videos/animations to explain the consultation in a different way to improve accessibility;
- r) The Boundary Commission had confirmed that they would not proceed with their consultations until this consultation on electoral cycle had concluded;
- s) The word 'Members' would be changed to 'Councillors' in the press release.

The Committee agreed:

1. The consultation would be carried out over eight weeks from 24 July 2024 – 22 September 2024;
2. The approach, as outlined in Appendix One, regarding the implementation of the consultation, in particular who would be consulted/engaged with and how;

3. That the feedback from the consultation would be analysed and submitted to the Audit and Governance Committee before being presented to City Council in November 2024, when the decision would be taken;
4. That the outcome of the decision taken at City Council regarding Plymouth City Council's future electoral cycle would then be submitted to the Local Government Boundary Commission, before they commended their warding patterns review later in the year.

19. **Constitutional Update**

Ross Jago (Head of Governance, Performance and Risk) introduced the report and highlighted that:

- a) Changes included:
  - i. An earlier deadline for motions on notice submission;
  - ii. A time limit for motions on notice;
  - iii. Making the rules of debate more clear;
  - iv. Closure motions to require two votes;
  - v. Referring an issue to a Committee would only require one vote;
  - vi. There was an expectation that any amendments should be received at least one day in advance of the meeting where possible.

In response to questions the following was discussed:

- b) Time limits could limit opposition groups at the main meeting where they could raise business, whereas the majority group had more options;
- c) Closure motions;
- d) Motions on notice were discussed with the proposer and seconder before publication, and if refused, the reasons were provided to the proposer;
- e) Tribute to Alderman Eddie Rennie for his contributions to the constitutional changes before his passing earlier in the year;
- f) The effectiveness and efficiency of the changes should be measured;
- g) Procedures from other Council's had been considered to find the best fit for Plymouth.

The Committee agreed unanimously to make an amendment to the recommendations to add:

- h) Review the efficiency and effectiveness of these changes at an Audit and Governance Committee meeting in March 2025.

The Committee agreed to:

- I. Recommend the following to City Council for approval:
  - a. Amended Part B, Council procedure rules;
  - b. New Rules of Debate;
2. Review the efficiency and effectiveness of these changes at an Audit and Governance Committee meeting in March 2025.

For (6)

Councillors Allen, Finn, Reilly, Stevens, Tippetts and Mrs Benny.

Abstain (0)

Against (1)

Councillor Nicholson.

20. **Contract Standing Orders**

Councillor Chris Penberthy (Cabinet Member for Housing, Cooperative Development and Communities introduced the report and highlighted:

- a) It was important to review Contract Standing Orders (CSOs) not only when there was legislative change, but also to address gaps, or to make the process more effective and efficient;
- b) Feedback had been considered from system users;
- c) Thanks to Holly Golden (Head of Procurement), Liz Bryant (Head of Legal), Alison Critchfield (Senior Lawyer) and their teams for their hard work on this item;
- d) There were guidance notes that did not form part of the Constitution but the recommendations allowed those to be updated by the Monitoring Officer;
- e) CSOs ensured that both capital and revenue monies were spent properly.

In response to questions from the Committee, with support from Holly Golden (Head of Procurement), the following was discussed:

- f) Procurement activity had been monitored since the last refresh in 2020 and it had been found that most quotations were between £10k-£15k, a threshold seen across other local authorities;
- g) A minimum of two quotations were required to help streamline the process, but also to still ensure value for money;
- h) An amendment was needed to the wording of the document on Page 678 of the agenda pack with regards to 'no formal requirement' regarding documents to make it more clear

that an executive decision was not needed, but there was still paperwork and internal processes to be completed.

Subject to the amendment above, the Committee agreed to:

1. Approve the proposed refreshed version of CSO's;
2. To delegate authority to the Monitoring Officer to approve new procedural notes and approve amendments to existing procedural notes when necessary and appropriate;
3. To delegate authority to the Monitoring Officer to approve updates to the CSOs required as a consequence of the new procurement Act 2023, which was due to go live on 28 October 2024.

21. **Procurement Strategy**

Councillor Chris Penberthy (Cabinet Member for Housing, Cooperative Development and Communities introduced the report and highlighted:

- a) It was good practice for a local authority to have a Procurement Strategy;
- b) This was a first iteration, from which action plans could be developed around items such as governance and strategic direction;
- c) Thanks to Holly Golden (Head of Procurement), David Northey (Service Director for Finance), Liz Bryant (Head of Legal) and their teams for their advice and support in developing the strategy.

In response to questions from the Committee, with support from Holly Golden (Head of Procurement), the following was discussed:

- d) More data had been captured and made available on where and how the Council had spent its money, building since 2012;
- e) The Council had a strategic approach to procurement, just hadn't put it on paper before;
- f) In 2023/24 the Council had 3,419 separate suppliers, 1,849 of which were in PL postcodes, which had been increasing year on year;
- g) Spend within PL postcodes in 2023/24 was up by £34 million compared to 2022/23;
- h) Spend with small and medium enterprises (SME's) had increased by 20 million from 2022/23 to 2023/24;
- i) Social value committed an additional £2,446,853 of added value to the money Plymouth City Council spent within the city;
- j) It was difficult to require contractors to comply fully with the equality act, but it could be measured, and questions could be asked in pre-qualification;

- k) The Council was using its procurement power as a way of educating and influencing others, for example encouraging other large organisations in the city to buy local where they could;
- l) Staff retention in Procurement was good;
- m) A contract management framework would be created in the future to support this strategy;
- n) Councillor Penberthy's priorities were getting it right first time, getting the best value for Plymouth, and increasing support for sub-contractors in the process;
- o) Holly Golden listed her priorities as getting it right first time, streamlining whilst remaining robust and compliance with the new Procurement Act.

The Committee agreed to:

- I. Approve the proposed Procurement Strategy for 2024-2026.

22. **Risk Management Monitoring Report**

Ross Jago (Head of Governance, Performance and Risk) introduced the report and highlighted:

- a) The risk register would be included on the agenda for Scrutiny Management Board in July for discussion, and it was expected some of the risks would be referred to the relevant scrutiny panel to table.

The Committee agreed to:

- I. Note the current position with regards to the Strategic Risk Register.

23. **Annual Information Governance Statement**

John Finch (Information Governance Manager) introduced the report and highlighted:

- a) When the next annual report was due, it would be split into Part I and Part II;
- b) In 2023/24 there had been a 36% increase in the number of information access requests and freedom of information (FOI) requests;
- c) The issues around Armada Way had resulted in more requests, but without these, there had still been a 20% increase;
- d) Data protection requests and social care record requests had also increased, and there had been a reduction of court orders from the previous year, but they were three times higher than pre-COVID19 pandemic levels;
- e) Compliance rates were slightly lower, but this was expected due to the increase in the number of requests, but compliance rates in complex requests had increased;

- f) The amount of requests was beyond of the capacity of the team, and this was being discussed to increase capacity;
- g) After an investigation into the data protection backlog, the Council was invited by the Information Commissioner's Office (ICO) to take part in a consensual audit, which was welcomed and took place in March 2024 and thanked everyone involved;
  - i. A summary report was published in April 2024 and provided the Council with a more detailed private report which listed reasonable assurance for governance and accountability and limited assurance for requests for access and freedom of information;
  - ii. They provided 60 actions including new training and policies;
  - iii. An action plan had been developed;
  - iv. The ICO would be following up at 6 month and 12 month intervals;
- h) Complaints to the ICO had increased, but this was mostly due to either capacity, or due to the themes, for example, Armada Way;
- i) Data breaches had dropped by 18%;
- j) Features within Microsoft 365 was expected to further reduced email breaches.

In response to questions the following was discussed:

- k) Although there wasn't a specific apparent reason for the increases in requests, it was something being experienced by other local authorities;
- l) Benchmarking information would be useful for future reports, and officers would try to obtain this information;
- m) Through FOI, only the information available could be provided, and in the case of the Energy for Waste Plant, the information requested was only in German, so it could only be supplied in German.

The Committee agreed to:

- I. Note the report.

24. **Tracking Decisions**

The Committee agreed to:

- I. Note the tracking decisions document.

25. **Work Programme**

Councillor Stevens suggested:



- a) The addition of an item looking into the use of pre-election rules.

The Committee agreed to:

- I. Note its work programme.

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# Audit and Governance Committee



Date of meeting:	10 September 2024
Title of Report:	<b>Internal Audit Progress Report 2024/25</b>
Lead Member:	Councillor Mark Lowry (Cabinet Member for Finance)
Lead Strategic Director:	David Northey (Service Director for Finance)
Author:	Louise Clapton (Audit Manager)
Contact Email:	<a href="mailto:Louise.clapton@plymouth.gov.uk">Louise.clapton@plymouth.gov.uk</a>
Your Reference:	AUD/LC
Key Decision:	No
Confidentiality:	Part I - Official

## Purpose of Report

This report provides Members of the Audit and Governance Committee with a position statement on the audit work carried out since April 2024. The work of Internal Audit delivers objective and relevant assurance and contributes to the effectiveness and efficiency of the governance, risk management and internal control processes.

We liaise closely with management to identify changes in processes and procedures and new areas of expenditure. This risk-based approach can result in some items in the audit plan being replaced with new, higher risk areas to ensure that audit resources remain focussed on the most important areas.

## Recommendations and Reasons

I. To note the findings within the report.

## Alternative options considered and rejected

None, as failure to maintain an adequate and effective system of internal audit would contravene the Accounts and Audit Regulations 2015.

## Relevance to the Corporate Plan and/or the Plymouth Plan

The internal audit service assists the Council in delivering robust standards of public accountability and probity in the use of public funds and has a role in promoting high standards of service planning, performance monitoring and review throughout the organisation, together with ensuring compliance with the Council's statutory obligations.

Our work supports delivery of the values and priorities set out in Corporate Plan by ensuring that resources are used wisely, and service areas meet the needs of residents, businesses and communities through the delivery of quality public services.

## Implications for the Medium Term Financial Plan and Resource Implications:

Delivery of the audit plan assists the council in the provision of quality public services which also demonstrate value for money. It has also helped ensure an effective control environment is maintained in these financially challenging times.

**Financial Risks**

None

**Carbon Footprint (Environmental) Implications:**

No impacts directly arising from this report.

**Other Implications: e.g. Health and Safety, Risk Management, Child Poverty:**

*\* When considering these proposals members have a responsibility to ensure they give due regard to the Council’s duty to promote equality of opportunity, eliminate unlawful discrimination and promote good relations between people who share protected characteristics under the Equalities Act and those who do not.*

No impacts directly arising from this report. The work of the internal audit service is an intrinsic element of the Council’s overall corporate governance, risk management and internal control framework.

**Appendices**

*\*Add rows as required to box below*

Ref.	Title of Appendix	Exemption Paragraph Number (if applicable) <i>If some/all of the information is confidential, you must indicate why it is not for publication by virtue of Part 1 of Schedule 12A of the Local Government Act 1972 by ticking the relevant box.</i>						
		1	2	3	4	5	6	7
A	DAP Internal Audit Progress Report 2024/25							

**Background papers:**

*\*Add rows as required to box below*

Please list all unpublished, background papers relevant to the decision in the table below. Background papers are unpublished works, relied on to a material extent in preparing the report, which disclose facts or matters on which the report or an important part of the work is based.

Title of any background paper(s)	Exemption Paragraph Number (if applicable) <i>If some/all of the information is confidential, you must indicate why it is not for publication by virtue of Part 1 of Schedule 12A of the Local Government Act 1972 by ticking the relevant box.</i>						
	1	2	3	4	5	6	7

**Sign off:**

Fin	CH.2 4.25.0 23	Leg	LS/00 0036 09/14 /LB/2 8/08/ 24	Mon Off		HR		Asset s		Strat Proc	
Originating Senior Leadership Team member: David Northey, Service Director for Finance											

Please confirm the Strategic Director(s) has agreed the report? Yes

Date agreed: 20/08/2024

Cabinet Member approval: Councillor Mark Lowry (Cabinet Member for Finance) approved by email.

Date approved: 29/08/2024

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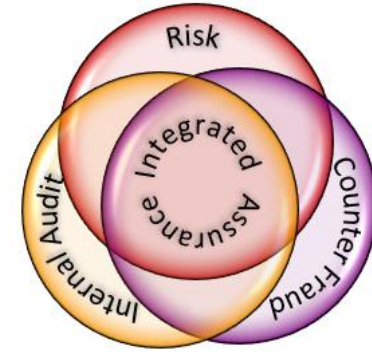


# Internal Audit Progress Report 2024-25

## Plymouth City Council Audit & Governance Committee

September 2024

Official



**Tony Rose**  
Head of Devon Audit Partnership

**Jo McCormick**  
Deputy Head of Devon Audit Partnership

**Louise Clapton**  
Audit Manager



## Introduction

This report provides a summary of performance in the year up to 31<sup>st</sup> July 2024 against the 2024/25 Internal Audit Plan, below, agreed by Audit and Governance Committee at its meeting on 12<sup>th</sup> March 2024, highlighting the key areas of work undertaken and summarising our main findings and audit opinions. The key objectives of the Devon Audit Partnership (DAP) are to provide assurance to the Audit and Governance Committee, Section 151 Officer (Service Director for Finance) and senior management on the adequacy and security of the systems and controls operating within the Council and to provide advice and assurance to managers and staff.

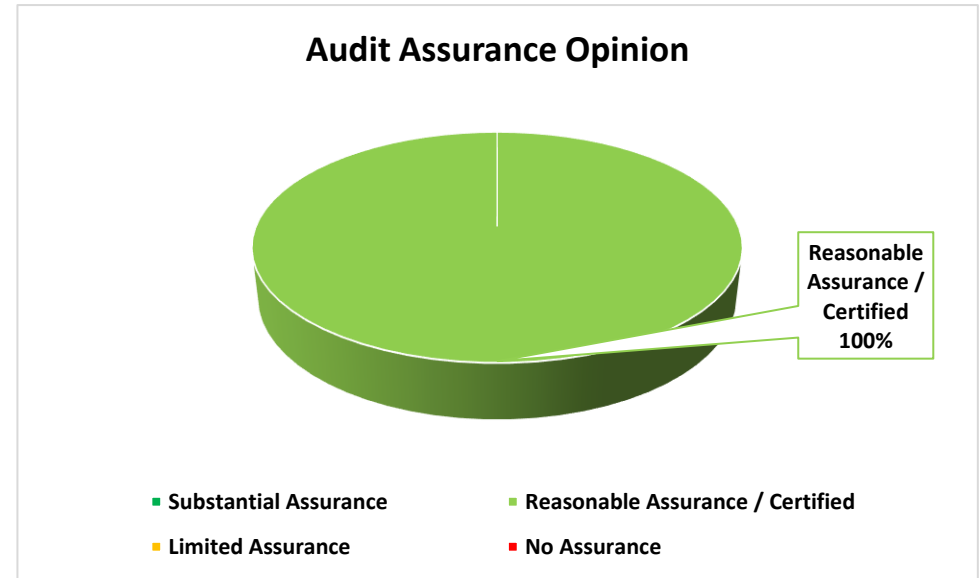
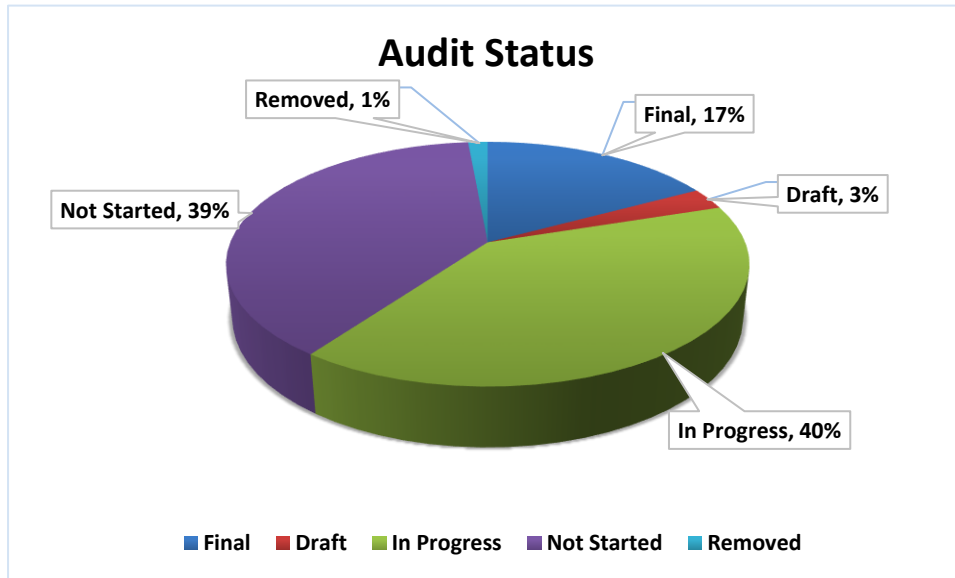
Thematic Overview of Audit Coverage for 2024/25						
Resources	Children's Services	Adults, Health and Communities	Executive Office	Office of Director for Public Health	Place	Client & Audit Governance
Capital Programme						
Management of Grants		CQC Improvement Plan				Corporate Governance
Budget Management	Childrens Improvement Plan	ASC Debt Management	Risk Management	Public Health Grants	Tree Management Policy and Processes	Audit Planning & Co-ordination
Income Collection	Childrens Independent Placements	ASC Provider Viability	Performance Management	Coroners	PASD Freeport	Liaison with External Auditor
Declarations of Interest	Supporting Families	People Business Support	Constitutional Review Group	Bereavement services	Grant Certification	Tracking of Audit Actions Agreed by Management
IR35	Transitions	ASC Income	Purchasing / Procurement Systems	PHSE/RHSE		Advice
DBS		Transitions	Fuel Cards			
Fully Catered		Eclipse Phase 3 - Finance Module				
		The Plymouth Alliance				
		Homelessness				
		Emergency Accommodation Payments				
Core Assurance	<b>Key Financial Systems</b> – Payroll, Creditors, Debtors, Main Accounting System, Council Tax, Business Rates, Housing Benefits, Treasury Management.					
	ICT – Cyber Assessment Framework, Corporate Establishment User Access and Licencing.					
	<b>Grants</b> – 30+ Grants for Certification, including Disabled Facilities Grants.					

The above diagram shows the thematic approach to audit coverage in the coming year underpinned by defined, core assurance work.



## Review of Audit Progress

Overall, good progress has been made against the plan agreed with management for the 2024/25 financial year. Of the work in the current audit plan 60% is in progress or has been completed, with 100% of final reports providing Reasonable Assurance/Certified without amendment. We continue to work with management to ensure that the Councils audit need requirements are reflected in our audit plan, an agile audit plan will ensure our audit work is focused on the Councils key objectives and their associated risks and opportunities. Final audit reports include an action plan which identifies responsible officers, and target dates to address, any control issues or recommendations for efficiencies, identified during each review.



All Internal Audit reports issued since the 1<sup>st</sup> April 2024 provide a 'Reasonable Assurance' opinion. Financial assurance audits of Fully CaterEd and Plymouth Active Leisure, and a governance audit of On Course South West have been completed. An audit of Purchasing Cards, that commenced in 2023/24, has been extended to include further data analysis and card holder surveys, this work is currently being quality assured prior to a draft report being issued. Audit work has commenced on areas linked to Council risks including Capital Programme, ASC Service Provider Viability, ASC Debt Management, Freeport Governance and Decision Making and Income Collection. There has been one change to the plan so far with Performance Management replaced with PCC Company Governance. The ICT audit plan of work has been refined to three distinct audits Cyber Assessment Framework, User Access Management and Asset Management and audit of the Councils Key Financial Systems has commenced with a focus on Cyber Security arrangements. Further information on these audits and a summary of Internal Audit's progress against the 2023/24 Internal Audit Plan, including all work carried out or concluded since 1 April 2024 and planned work is detailed in the following pages.

Audit work in the period up to 31st July 2024 has included completion of work ongoing from 2023/24 and regulatory grant certification work in relation to £15m of grant funding received by the Council across six projects. This is in addition to four monthly claims and certification of the first quarterly claim for payment by results (PBRs) under the National Supporting Families Outcomes Framework.

## Internal Audit Progress 2024/25 - Audit Status and Assurance Opinion

Audit Area	Status	Opinion	Audit Summary / Comment	Total Agreed Actions	Management Actions			
					H	M	L	O
Main Accounting System 2023/24	Final	Reasonable	The Main Accounting System internal control framework continues to operate effectively with processes operating as expected and in accordance with Financial Regulations. A balanced budget was set, approved, accurately input to the MAS and regular routine reconciliation, monitoring and reporting ensure the accuracy and completeness of financial information.	5	0	3	2	0
Treasury Management 2023/24	Final	Reasonable	Plymouth City Councils (PCC) Treasury Management system is effective with strong governance arrangements and operational processes in place. 2023/24 has been a very difficult year due to uncertainty around a money market that has been difficult to predict with fluctuating interest rates. However, despite these challenges, the robust Treasury Management arrangements have enabled ongoing effective financial management.	4	1	2	1	0
Risk Management 2023/24	Final	Reasonable	Plymouth City Councils overall Risk Management Framework continues to provide Reasonable Assurance that risks to the achievement of its corporate and service plan objectives are identified, evaluated, monitored and appropriately managed. The Council have a robust Risk and Opportunity Management Strategy that continues to be updated and approved by Audit and Governance Committee to ensure it remains fit for purpose.	4	0	3	0	1
Deprivation of Liberty Safeguards (DoLS) Eclipse Module	Final	Reasonable	<p>Migration of DoLS data to Eclipse was completed in August 2023. Migration spreadsheets were made available to audit and demonstrated testing had been carried out after the migration to ensure the accuracy and completeness of DoLS data in Eclipse. Further random cases were also selected, checked and the accuracy and completeness of DoLS information verified on Eclipse to source documentation.</p> <p>Input of new DoLS referrals to Eclipse was successfully implemented in July 2023, however, some functionality issues have been highlighted that need to be resolved or</p>	4	0	4	0	0

Audit Area	Status	Opinion	Audit Summary / Comment	Total Agreed Actions	Management Actions			
					H	M	L	O
			<p>there is a risk that reliance will continue to be placed on inefficient manual systems and the full benefits of implementing Eclipse not realised.</p> <p>Devon Audit Partnership were unable to provide assurance in relation to the automated DoLS statutory return as the 2023/24 return has been compiled manually from data in the DoLS spreadsheet rather than run from Eclipse. This is likely to continue for the 2024/25 return with further tests required on the DoLS statutory return tool on Eclipse before the team have full confidence in its data capture.</p>					
Fully Catered	Final	Reasonable	<p>Reasonable assurance is provided that Fully Catered LTD accounts for 2022/23 and 2023/24 are accurate and complete. This is demonstrated by:</p> <ul style="list-style-type: none"> <li>• Keeping appropriate financial records throughout the year.</li> <li>• Keeping appropriate expenditure records and maintaining VAT records.</li> <li>• Expected income is fully received, properly recorded and promptly banked.</li> <li>• Year end and periodic bank reconciliations are undertaken promptly.</li> <li>• Fixed assets valuations are supported by accurate, complete and timely supporting Fixed Asset Registers and Inventories.</li> <li>• Accruals and prepayments are correctly identified, accounted for and stated at year end.</li> </ul> <p>A couple of observations have been made that with appropriate management action will strengthen overall financial management.</p>	5	0	3	1	1
Supporting Families PBR Claim Quarter 1 (April - June 2024)	Final	Certified	<p>In accordance with MHCLG programme guidance three monthly payment by results claims have been checked and verified prior to submission and we certified the first quarterly claim by the 26th June 2024 deadline. The Council target for 2024/25 is to achieve successful outcomes for 609 families, PBR's were claimed for 80</p>	N/A Mandatory Grant Certification				

Audit Area	Status	Opinion	Audit Summary / Comment	Total Agreed Actions	Management Actions			
					H	M	L	O
			(13%) families, resulting in £64,000 of funding to the Council.					
SWLEP Growth Deal, Charles Cross	Final	Certified	In accordance with South West LEP Growth Deal grant conditions we undertook the annual audit of the statement of grant usage. Growth Deal funding of £2.1m was awarded to this project.	N/A Mandatory Grant Certification				
SWLEP Growth Deal Northern Corridor Traffic Signals	Final	Certified	In accordance with Growth Deal grant conditions, we undertook the annual audit of the statement of grant usage. Growth Deal funding of £2.1m was awarded to this project, the project is now complete, and this was the final audit.	N/A Mandatory Grant Certification				
SWLEP Growth Deal Eastern Corridor Strategic Cycle Network	Final	Certified	In accordance with Growth Deal grant conditions, we undertook the annual audit of the statement of grant usage. Growth Deal funding of £3.4m was awarded to this project.	N/A Mandatory Grant Certification				
SWLEP Growth Deal Plymouth Railway Station	Final	Certified	In accordance with Growth Deal grant conditions, we undertook the annual audit of the statement of grant usage. Growth Deal funding of £4.7m was awarded to this project.	N/A Mandatory Grant Certification				
SWLEP Get Building Fund Plymouth Business Parks	Final	Certified	In accordance with Get Building funding grant conditions we undertook the annual audit of the statement of grant usage. Get Building funding of £1.9m was awarded to this project.	N/A Mandatory Grant Certification				
SWLEP Growth Deal Oceansgate Phase 1	Final	Certified	In accordance with Growth Deal grant conditions, we undertook the annual audit of the statement of grant usage. Growth Deal funding of £1.5m was awarded to this project.	N/A Mandatory Grant Certification				
Plymouth Active Leisure (PAL) Financial Reconciliations 2024/25	Draft	Reasonable	<p>Financial reconciliation procedures provide 'Reasonable Assurance' that Plymouth Active Leisure's income and payments are accurately and completely stated in Civica General Ledger from which Financial Statements are produced. This was demonstrated by:</p> <ul style="list-style-type: none"> <li>• Defined roles and responsibilities of PCC Accountants and Plymouth Active Leisure in processing, recording and reconciling income and payments.</li> <li>• Comprehensive procedures in place for the reconciliation of income and payments.</li> <li>• Reconciliation of income and payments undertaken regularly, promptly and subject to review.</li> <li>• Retention of supporting financial information.</li> </ul>	Draft	1	1	1	0

Audit Area	Status	Opinion	Audit Summary / Comment	Total Agreed Actions	Management Actions			
					H	M	L	O
			<ul style="list-style-type: none"> <li>Discrepancies identified, investigated and action taken.</li> </ul> <p>At the time of the audit the Gladstone Control Account never fully reconciles, action is being taken with the support of Corporate Service Accountants to resolve this. In addition, there is a £3bn balance on Plymouth Active Leisure suspense, this is due to a known system error where the Gladstone system is recognising the member id/sales id number as the value of a session. Action is being taken to resolve this with software supplier Gladstone.</p>					
On Course South West 2024/25	Draft	Reasonable	<p>On Course South West's overall governance, risk and financial management arrangements provide reasonable assurance that risks to the achievement of its objectives are mitigated, supporting its ongoing viability, sustainability and effectiveness in the medium to long term. This was demonstrated through:</p> <ul style="list-style-type: none"> <li>Defined governance structures, accountability and roles and responsibilities.</li> <li>Clear strategy, policy and plans, linking to Plymouth City Councils Corporate Priorities, Strategy 4 Skills and the City's wider growth agenda.</li> <li>Risk management arrangements that identify, assess, mitigate, manage, monitor and report risks and opportunities associated with adult education activities including potential threats and uncertainties.</li> <li>Adult Education Service delivery provided internally or subcontracted is in accordance with AEB, (ASF from 01/08/2024) and ESFA funding requirements.</li> <li>Subcontracted service delivery is procured in accordance with ESFA requirements and contract standing orders, with procurement regulations, procedures and processes adhered to in the selection of education providers.</li> </ul>	Draft	0	3	0	1

Audit Area	Status	Opinion	Audit Summary / Comment	Total Agreed Actions	Management Actions			
					H	M	L	O
			<ul style="list-style-type: none"> <li>Robust contracts are awarded following appropriate due diligence and effective contract management arrangements are in place to monitor performance and compliance.</li> <li>Payment for subcontracted service delivery is subject to control and agreement, and made in accordance with Financial Regulations, Standing Orders and financial system requirements.</li> <li>Financial management arrangements ensure compliance with financial regulations and grant funding terms and conditions.</li> </ul> <p>Our opinion is based on revised governance arrangements which are still in their infancy in terms of it being fully integrated practice, however it is recognised that action continues to implement this and once embedded and integrated should provide substantial assurance that governance and operational delivery is effective and efficient.</p> <p>Opportunities should be taken to ensure appropriate and consistent oversight at DMT and elected member level and to develop robust performance reporting that includes KPI metrics aligned with the wider skills and growth agenda that can be used to support strategic decisions and inform future delivery plans.</p>					
Purchasing Cards 2023/24	In Progress	-	The objective of this audit is to provide an assurance opinion on the effectiveness of the Purchasing Card system within Plymouth Council and evaluate the internal control framework to mitigate the overall risk of inappropriate, inaccurate, untimely, unauthorised, or fraudulent purchase of goods and services or unreliable financial data.	Currently In Progress				
Fuel Cards 2024/25	In Progress	-	To provide assurance on effectiveness of the control framework to manage fuel cards used by the council and mitigate the following risk areas:	Currently In Progress				

Audit Area	Status	Opinion	Audit Summary / Comment	Total Agreed Actions	Management Actions			
					H	M	L	O
			<ul style="list-style-type: none"> <li>Central oversight and direction on the use of fuel cards is not sufficient resulting in additional costs or failure to achieve savings.</li> <li>Procedures to use fuel cards are not comprehensive or clearly defined or are not followed increasing risk related to misuse or incorrect use.</li> <li>Line Management checks and counter Fraud reviews are not undertaken increasing risk related to fraud and error.</li> </ul>					
Supporting Families PBR Claim Quarter 2 (July - September 2024)	In Progress	-	In accordance with MHCLG programme guidance the first of two monthly payment by results claims expected this quarter have been checked and verified prior to submission. The Council target for 2024/25 is to achieve successful outcomes for 609 families, a further 35 PBR's were successfully identified taking the overall number of families successfully supported to 115 (19%).		Currently In Progress			
ASC Service Provider Viability 2024/25	In Progress	-	To assess the effectiveness of the internal control framework implemented by the local authority to identify and manage the risks associated with potential adult social care provider failure, closure, administration, or bankruptcy.		Currently In Progress			
ASC Debt Management 2024/25	In Progress	-	To provide the Council with an opinion on the internal control arrangements to mitigate the risk of accumulating ASC debt leading to budget deficits, affecting the ability to provide essential services and meet other financial obligations. This will consider processes in place to pursue debts within Adult Social Care (ASC) to maximise income for the Council whilst supporting vulnerable service users who struggle to pay and addressing those who "won't pay".		Currently In Progress			
Freeport (Plymouth & S.Devon) - Governance and Decision Making 2024/25	In Progress	-	To provide assurance that the processes and procedures for managing the governance structures and meetings established by the Plymouth and South Devon Freeport (PSDF) are in place, operating effectively and that the risk of weak governance structure leading to ineffective decision making and organisational outcomes not being achieved as intended is sufficiently mitigated.		Currently In Progress			
PCC Capital Programme 2024/25	In Progress	-	To assess and evaluate the effectiveness of governance structures, risk management arrangements, stakeholder		Currently In Progress			

Audit Area	Status	Opinion	Audit Summary / Comment	Total Agreed Actions	Management Actions			
					H	M	L	O
			engagement strategies, and contingency planning within the capital programme. The audit aims to ensure that these elements are robustly implemented to enhance the resilience and success of the capital programme and prevent the loss of financial control of the programme and/or non-delivery of strategic objectives and services.					
Income Collection 2024/25	In Progress	-	To assess the adequacy of income collection arrangements in ensuring that all income due is received accurately, completely, and on time and to provide assurance that the internal control framework mitigates the risk of failing to maximise income collection, increasing the pressure on budgets, the uncertainty over financial sustainability and impacting the Council's ability to deliver its services.		Currently In Progress			
Business Rates System 2024/25	In Progress	-	To assess and evaluate the internal control frameworks in place to mitigate the risk of: <ul style="list-style-type: none"> <li>Failing to maximise Business Rates collection, increasing the pressure on budgets, the uncertainty over financial sustainability and impacting the Council's ability to deliver its services.</li> <li>Successful cyber-attack, system is not technically secure, users are insufficiently trained, unaware of the threats they face or how to protect themselves and system data.</li> </ul>		Currently In Progress			
Council Tax System 2024/25	In Progress	-	To assess and evaluate the internal control frameworks in place to mitigate the risk of: <ul style="list-style-type: none"> <li>Failing to maximise Council Tax collection, increasing the pressure on budgets, the uncertainty over financial sustainability and impacting the Council's ability to deliver its services.</li> <li>Successful cyber-attack, system is not technically secure, users are insufficiently trained, unaware of the threats they face or how to protect themselves and system data.</li> </ul>		Currently In Progress			
Creditors System 2024/25	In Progress	-	To assess and evaluate the internal control frameworks in place to mitigate the risk of: <ul style="list-style-type: none"> <li>Inappropriate, inaccurate, untimely or unauthorised payments, fraud or unreliable financial data, leading to an increase in budget pressures,</li> </ul>		Currently In Progress			



Audit Area	Status	Opinion	Audit Summary / Comment	Total Agreed Actions	Management Actions			
					H	M	L	O
			expenditure exceeds resources in the Medium Term Financial Plan, inability to deliver Council Service and non-compliance with procurement and payment legislation. <ul style="list-style-type: none"> <li>Successful cyber-attack, system is not technically secure, users are insufficiently trained, unaware of the threats they face or how to protect themselves and system data.</li> </ul>					
Debtors System 2024/25	In Progress	-	To assess and evaluate the internal control frameworks in place to mitigate the risk of: <ul style="list-style-type: none"> <li>Failing to ensure all sundry debt due to the Council is recovered, increasing the pressure on budgets, the uncertainty over financial sustainability and impacting the Council's ability to deliver its services.</li> <li>Successful cyber-attack, system is not technically secure, users are insufficiently trained, unaware of the threats they face or how to protect themselves and system data.</li> </ul>		Currently In Progress			
Housing Benefits 2024/25	In Progress	-	To assess and evaluate the internal control frameworks in place to mitigate the risks of: <ul style="list-style-type: none"> <li>Housing Benefit and Council Tax Support paid inappropriately and, in an untimely manner.</li> <li>Successful cyber-attack, system is not technically secure, users are insufficiently trained, unaware of the threats they face or how to protect themselves and system data.</li> </ul>		Currently In Progress			
Main Accounting System 2024/25	In Progress	-	To evaluate and report on the adequacy and effectiveness of the internal control framework of the Main Accounting System (MAS) to mitigate the risk if: <ul style="list-style-type: none"> <li>Ineffective financial management, failing to ensure PCC remains viable, stable and effective in the medium to long term.</li> <li>Successful cyber-attack, system is not technically secure, users are insufficiently trained, unaware of the threats they face or how to protect themselves and system data.</li> </ul>		Currently In Progress			

Audit Area	Status	Opinion	Audit Summary / Comment	Total Agreed Actions	Management Actions			
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Cyber Assessment Framework 2024/25	In Progress	-	To provide assurance on the effectiveness of arrangements to mitigate the risk of a successful Cyber-attack, including the Councils cyber security and resilience arrangements not being aligned with industry good practice to minimise the impacts of adverse cyber events.		Currently In Progress			
Plymouth Local Authority Companies - Governance Review 2024/25	In Progress	-	To evaluate the effectiveness of governance and financial management within local authority companies. This audit aims to assess the adequacy and effectiveness of the internal control framework in place to mitigate: <ul style="list-style-type: none"> <li>Ineffective governance, leading to non-compliance with laws and regulations, reputational damage, strategic misalignment, and operational inefficiencies.</li> <li>Poor financial management, leading to financial instability and inaccurate financial reporting.</li> </ul>		Currently In Progress			
Procurement / Purchasing Systems 2024/25	Not Started	-	Planned quarter 3		Not Yet Started			
Risk Management 2024/25	Not Started	-	Planned quarter 4		Not Yet Started			
Supporting Families PBR Claim Quarter 3 (October - December 2024)	Not Started	-	Planned quarter 3		Not Yet Started			
Supporting Families PBR Claim Quarter 4 January - March 2025)	Not Started	-	Planned quarter 4		Not Yet Started			
Children's Independent Placements 2024/25	Not Started	-	Planned quarter 4		Not Yet Started			
SEND 2024/25 Follow Ups	Not Started	-	Planned quarter 4		Not Yet Started			
The Plymouth Alliance	Not Started	-	Planned quarter 4		Not Yet Started			
Homelessness	Not Started	-	Planned quarter 4		Not Yet Started			
Emergency Accommodation Payments 2024/25	Not Started	-	Planned quarter 3		Not Yet Started			
Disabled Facilities Grant 2023-24	Not Started	-	Planned quarter 3		Not Yet Started			

Audit Area	Status	Opinion	Audit Summary / Comment	Total Agreed Actions	Management Actions			
					H	M	L	O
Business Support Provision 2024/25	Not Started	-	Planned quarter 3		Not Yet Started			
ASC Income - Joint Funded Care Packages 2024/25	Not Started	-	Planned quarter 3		Not Yet Started			
CSC to ASC Transitions 2024/25	Not Started	-	Planned quarter 3		Not Yet Started			
Tree Management Policy and Procedures 2024/25	Not Started	-	Planned quarter 4		Not Yet Started			
Public Health Audit Plan 2024/25	Not Started	-	Planned quarter 4		Not Yet Started			
Payroll System 2024/25	Not Started	-	Planned quarter 3		Not Yet Started			
Treasury Management System 2024/25	Not Started	-	Planned quarter 3		Not Yet Started			
Management of Grant Funding 2024/25	Not Started	-	Planned quarter 4		Not Yet Started			
Budget Management 2024/25	Not Started	-	Planned quarter 4		Not Yet Started			
Declarations of Interest 2024/25 (Follow Up)	Not Started	-	Planned quarter 3		Not Yet Started			
Declarations of Interest 2024/25 (Follow Up)	Not Started	-	Planned quarter 3		Not Yet Started			
IR35 (Follow Up) 2024/25	Not Started	-	Planned quarter 3		Not Yet Started			
DBS and Independent Safeguarding (Follow Up) 2024/25	Not Started	-	Planned quarter 3		Not Yet Started			
ICT User Access Management 2024/25	Not Started	-	Planned quarter 3		Not Yet Started			
ICT Asset Management 2024/25	Not Started	-	Planned quarter 4		Not Yet Started			

Audit Area	Status	Opinion	Audit Summary / Comment	Total Agreed Actions	Management Actions			
					H	M	L	O
Constitutional Review 2024/25 - Financial Regulations & Standing Orders	Ongoing	Consultancy and Advice	Advise on the revision of Financial Regulations and Contract Standing Orders.	N/A	Consultancy and Advice			
Chief Executive Advice 2024/25	Ongoing	Consultancy and Advice	Provision of ad hoc real time advice throughout 2024/25 to support mitigate risk and /or transformational change, this has included: <ul style="list-style-type: none"> <li>Proposed changes to the Whistleblowing Policy.</li> </ul>	N/A	Consultancy and Advice			
Children's Improvement Plan 2024/25	Ongoing	Consultancy and Advice	To identify areas for audit assurance in consultation with management and independently as appropriate and inform overall assurance opinion for Children's Services. Manage audit plan to align with CQC Improvement Plan in real time to accommodate highest priority work.	N/A	Consultancy and Advice			
Eclipse Project Board - Phase 3 2024/25	Ongoing	Consultancy and Advice	To attend Eclipse Project Board, to provide advice and assurance as appropriate as the Eclipse Finance module is implemented.	N/A	Consultancy and Advice			
CQC Improvement Plan 2024/25	Ongoing	Consultancy and Advice	To identify areas for audit assurance in consultation with management and independently as appropriate and inform overall assurance opinion for Adults, Health and Communities. Manage audit plan to align with CQC Improvement Plan in real time to accommodate highest priority work.	N/A	Consultancy and Advice			
Place Advice 2024/25	Ongoing	Consultancy and Advice	Provision of ad hoc real time advice throughout 2024/25 to support mitigate risk and /or transformational change, this has included: <ul style="list-style-type: none"> <li>Proposed changes to PEC / PCC Strategic Partnership Agreement.</li> <li>Capital Programme Board Terms of Reference.</li> </ul>	N/A	Consultancy and Advice			
PCC South West Devon Waste Partnership 2024-25	Ongoing	Consultancy and Advice	DAP continue its participation with the Partnership, attending Project Executive meetings.	N/A	Consultancy and Advice			
Resources Advice 2024/25	Ongoing	Consultancy and Advice	Provision of ad hoc real time advice throughout 2024/25 to support mitigate risk and /or transformational change, this has included:	N/A	Consultancy and Advice			

Audit Area	Status	Opinion	Audit Summary / Comment	Total Agreed Actions	Management Actions			
					H	M	L	O
			<ul style="list-style-type: none"> <li>Provision of information to CIPFA Review</li> </ul>					
Grants Advice, Planning, Monitoring 2024/25	Ongoing	Consultancy and Advice	Provision of ad hoc real time advice throughout 2024/25 to support grant funding, management and assurance.					
Payroll System (iTrent) Implementation 2024/25	Ongoing	Consultancy and Advice	To attend appropriate project board meetings/working groups, to provide advice and assurance as appropriate as the iTrent Payroll System is implemented.					
Corporate Information Management 2024/25	Ongoing	Consultancy and Advice	Participation with the Partnership, attending Project Executive meetings.					
Performance Management 24/25	Removed	N/A	In consultation with the Head of Governance, Performance and Risk it was agreed to remove this audit from the plan. This has been replaced with the PCC Companies Governance audit for which a higher audit need assessment was identified with the Head of Finance.					

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# Audit and Governance Committee



Date of meeting:	09 September 2024
Title of Report:	<b>Audit Committee Self-Assessment</b>
Lead Member:	Councillor Sarah Allen (Chair of Audit and Governance Committee)
Lead Strategic Director:	David Northey (Service Director for Finance)
Author:	Ross Jago, Head of Governance Performance and Risk
Contact Email:	<a href="mailto:Ross.jago@plymouth.gov.uk">Ross.jago@plymouth.gov.uk</a>
Your Reference:	N/A
Key Decision:	No
Confidentiality:	Part I - Official

## Purpose of Report

The Chartered Institute for Public Finance and Accountancy (CIPFA) document on “audit committees - practical guidance for local authorities and police” sets out the guidance on the function and operation of audit committees. It represents CIPFA’s view of best practice. The guidance states “the purpose of an audit committee is to provide those charged with governance independent assurance on the adequacy of the risk management framework, the internal control environment, and the integrity of the financial reporting and annual governance processes”.

In 2022, CIPFA updated its advice and guidance for Local Authority Audit Committees, and a new Audit Committee self-assessment template is now available. It is proposed that members of the committee undertake the self-assessment in advance of the 12 November 2024 in order to identify areas to improve effectiveness and inform the Committee’s Annual Report to council.

The Section 151 Officer has overarching responsibility for discharging the requirement for sound financial management, and to be truly effective requires an audit committee to provide support and challenge.

Good audit committees are characterised by balanced, objective, independent, knowledgeable, and properly trained members, a membership that is supportive of good governance principles, a strong independently minded chair, an unbiased attitude, and the ability to challenge when required. It is therefore good practice for audit committees to complete a regular self-assessment exercise, to be satisfied that the Committee is performing effectively.

In addition, the Public Sector Internal Audit Standards also call for the audit committee to assess their remit and effectiveness, in relation to Purpose, Authority, and Responsibility, to facilitate the work of this Committee.

The guidance provides two tools against which the Committee can assess itself: the first (self-assessment of good practice) supports an assessment against recommended practice to inform and support the Committee. The second assessment tool (evaluating the effectiveness of the audit

committee) helps Audit Committee members to consider where it is most effective and where there may be scope to do more. To be effective, the Audit Committee should be able to identify evidence of its impact or influence.

### **Issues for Discussion**

Timing of the self-assessment

We conducted a self-assessment at the end of the last municipal year. However, the response rate was affected by changes in the membership of both the committee and the council. Therefore, it is recommended that the committee undertake the self-assessment between September and November. This will allow us to identify areas for improvement for the new calendar year and provide supporting evidence for the Annual Report to the Council in March.

### **Conclusion**

Undertaking a regular review of performance against best practice ensures that the Committee has properly assessed the way in which it discharges its duties in accordance with its Terms of Reference.

### **Recommendations and Reasons**

That the Audit and Governance Committee undertakes CIPFA self-assessments for the 2024/25 municipal year between September and November 2024 to identify areas for improved effectiveness and support the development of the annual report to council.

### **Alternative options considered and rejected**

None

### **Relevance to the Corporate Plan and/or the Plymouth Plan**

Scrutiny review of issues of this nature supports the commitment to openness and transparency and the Corporate Plan value of Democracy.

### **Implications for the Medium Term Financial Plan and Resource Implications:**

None as a result of this report.

### **Financial Risks**

None as a result of this report.

### **Carbon Footprint (Environmental) Implications:**

No implications as a result of this report.

### **Other Implications: e.g. Health and Safety, Risk Management, Child Poverty:**

*\* When considering these proposals members have a responsibility to ensure they give due regard to the Council's duty to promote equality of opportunity, eliminate unlawful discrimination and promote good relations between people who share protected characteristics under the Equalities Act and those who do not.*

### **Appendices**

*\*Add rows as required to box below*



Ref.	Title of Appendix	Exemption Paragraph Number (if applicable) <i>If some/all of the information is confidential, you must indicate why it is not for publication by virtue of Part 1 of Schedule 12A of the Local Government Act 1972 by ticking the relevant box.</i>						
		1	2	3	4	5	6	7

**Background papers:**

*\*Add rows as required to box below*

*Please list all unpublished, background papers relevant to the decision in the table below. Background papers are unpublished works, relied on to a material extent in preparing the report, which disclose facts or matters on which the report or an important part of the work is based.*

Title of any background paper(s)	Exemption Paragraph Number (if applicable) <i>If some/all of the information is confidential, you must indicate why it is not for publication by virtue of Part 1 of Schedule 12A of the Local Government Act 1972 by ticking the relevant box.</i>						
	1	2	3	4	5	6	7

**Sign off:**

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Originating Senior Leadership Team member: David Northey (Service Director for Finance)

Please confirm the Strategic Director(s) has agreed the report? Yes

Date agreed: 29/08/2024

**Annex I - Self-assessment of good practice**

This annex provides a high-level review that incorporates the key principles set out in CIPFA's Position Statement and this publication. Where an audit committee has a high degree of performance against the good practice principles, it is an indicator that the committee is soundly based and has in place a knowledgeable membership. These are the essential factors in developing an effective audit committee. A regular self-assessment should be used to support the planning of the audit committee work programme and training plans. It will also inform the annual report.

Good Practice Questions	Does not comply		Partially complies and extent of improvement needed			Fully Complies
	Major	Significant	Moderate	Minor	None	
Scale of improvement required						
Scoring of answers	0	1	2	3	4	
<b>Audit committee purpose and governance</b>						
Does the authority have a dedicated audit committee that is not combined with other functions (e.g. standards, ethics, scrutiny)?						
Does the audit committee report directly to the governing body (PCC and chief constable/full council/full fire authority, etc)?						
Has the committee maintained its advisory role by not taking on any decision-making powers?						
Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA's 2022 Position Statement?						
Do all those charged with governance and in leadership roles have a good understanding of the role and purpose of the committee?						
Does the audit committee escalate issues and concerns promptly to those in governance and leadership roles?						
Does the governing body hold the audit committee to account for its performance at least annually?						

<p>Does the committee publish an annual report in accordance with the 2022 guidance, including:</p> <ul style="list-style-type: none"> <li>• compliance with the CIPFA Position Statement 2022.</li> <li>• results of the annual evaluation, development work undertaken and planned improvements</li> <li>• how it has fulfilled its terms of reference and the key issues escalated in the year?</li> </ul>					
<b>Functions of the committee</b>					
<p>Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement as follows</p>					
<ul style="list-style-type: none"> <li>• Governance arrangements</li> </ul>					
<ul style="list-style-type: none"> <li>• Risk management arrangements</li> </ul>					
<ul style="list-style-type: none"> <li>• Internal control arrangements, including: <ul style="list-style-type: none"> <li>○ financial management</li> <li>○ value for money</li> <li>○ ethics and standards</li> <li>○ counter fraud and corruption</li> </ul> </li> </ul>					
<ul style="list-style-type: none"> <li>• Annual governance statement</li> </ul>					
<ul style="list-style-type: none"> <li>• Financial reporting</li> </ul>					
<ul style="list-style-type: none"> <li>• Assurance framework</li> </ul>					
<ul style="list-style-type: none"> <li>• Internal audit</li> </ul>					
<ul style="list-style-type: none"> <li>• External audit</li> </ul>					
<p>Over the last year, has adequate consideration been given to all core areas?</p>					
<p>Over the last year, has the committee only considered agenda items that align with its</p>					

core functions or selected wider functions, as set out in the 2022 guidance?					
Has the committee met privately with the external auditors and head of internal audit in the last year?					
<b>Membership and support</b>					
Has the committee been established in accordance with the 2022 guidance as follows?					
<ul style="list-style-type: none"> <li>• Separation from executive</li> </ul>					
<ul style="list-style-type: none"> <li>• Inclusion of lay/co-opted independent members in accordance with legislation or CIPFA's recommendation</li> </ul>					
<ul style="list-style-type: none"> <li>• A size that is not unwieldy and avoids use of substitutes</li> </ul>					
Have all committee members been appointed or selected to ensure a committee membership that is knowledgeable and skilled?					
Has an evaluation of knowledge, skills and the training needs of the chair and committee members been carried out within the last two years?					
Have regular training and support arrangements been put in place covering the areas set out in the 2022 guidance?					
Across the committee membership is there a satisfactory level of knowledge, as set out in the 2022 guidance?					
Is adequate secretariat and administrative support provided to the committee?					
Does the committee have good working relations with key people and organisations, including					

external audit, internal audit and the S. 151?					
Effectiveness of the committee					
Has the committee obtained positive feedback on its performance from those interacting with the committee or relying on its work?					
Are meetings well chaired, ensuring key agenda items are addressed with focus on improvement?					
Are meetings effective with a good level of discussion and engagement from all the members?					
Has the committee maintained a non-political approach to discussions throughout?					
Does the committee engage with a wide range of leaders and managers, including discussion of audit findings, risks and action plans with the responsible officers?					
Does the committee make recommendations for the improvement of governance, risk and control arrangements?					
Do audit committee recommendations have traction with those in leadership roles?					
Has the committee evaluated whether and how it is adding value to the organisation?					
Does the committee have an action plan to improve any areas of weakness?					
Has this assessment been undertaken collaboratively with the committee members?					

<b>Annex 2 - Self -assessment of effectiveness</b>				
<b>Areas where the Audit committee can Have impact by Supporting Improvement</b>	<b>Examples of how the Audit committee can Demonstrate its Impact</b>	<b>How the committee Demonstrates its impact</b>	<b>Key indicators of effective Arrangements</b>	<b>Committee strengths, weaknesses and proposed actions</b>
<b>Promoting the principles of good governance and their application to decision making.</b>	<ul style="list-style-type: none"> <li>Supporting the development of a local code of governance.</li> <li>Providing a robust review of the AGS and the assurances underpinning it.</li> <li>Supporting reviews/audits of governance arrangements.</li> <li>Participating in self assessments of governance arrangements.</li> <li>Working with partner audit committees to review governance arrangements in partnerships.</li> </ul>	To complete on result of survey in discussion with the committee.	<ul style="list-style-type: none"> <li>Elected members, the leadership team and senior managers all share a good understanding of governance, including the key principles and local arrangements.</li> <li>Local arrangements for governance have been clearly set out in an up-to-date local code.</li> <li>The authority’s scrutiny arrangements are forward looking and constructive.</li> <li>Appropriate governance arrangements established for all collaborations and arm’s length arrangements.</li> <li>The head of internal audit’s annual opinion on governance is satisfactory (or similar wording).</li> </ul>	To complete on result of survey in discussion with the committee.
<b>Contributing to the development of an effective control environment.</b>	<ul style="list-style-type: none"> <li>Encouraging ownership of the internal control framework by appropriate managers.</li> <li>Actively monitoring the implementation of recommendations from auditors.</li> <li>Raising significant concerns over controls with appropriate senior managers.</li> </ul>	To complete on result of survey in discussion with the committee.	<ul style="list-style-type: none"> <li>The head of internal audit’s annual opinion over internal control is that arrangements are satisfactory.</li> <li>Assessments against control frameworks have been completed and a high level of compliance identified.</li> <li>Control frameworks are in place and operating effectively for key control areas – for example, information security or procurement.</li> </ul>	To complete on result of survey in discussion with the committee.

<b>Supporting the establishment of arrangements for the governance of risk and for effective arrangements to manage risks</b>	<ul style="list-style-type: none"> <li>• Reviewing risk management arrangements and their effectiveness, e.g.</li> <li>• Risk management maturity or benchmarking. Monitoring improvements to risk management. Reviewing</li> <li>• Accountability of risk owners for major/strategic risks.</li> </ul>	To complete on result of survey in discussion with the committee.	<ul style="list-style-type: none"> <li>• A robust process for managing risk is evidenced by independent assurance from internal audit or external review.</li> </ul>	To complete on result of survey in discussion with the committee.
<b>Advising on the adequacy of the assurance framework and considering whether assurance is deployed efficiently and effectively.</b>	<ul style="list-style-type: none"> <li>• Reviewing the adequacy of the leadership team's assurance framework. Specifying the committee's assurance needs, identifying gaps or overlaps in assurance.</li> <li>• Seeking to streamline assurance gathering and reporting. Reviewing the effectiveness of assurance providers,</li> <li>• E.g. Internal audit, risk management, external audit.</li> </ul>	To complete on result of survey in discussion with the committee.	<ul style="list-style-type: none"> <li>• The authority's leadership team have defined an appropriate framework of assurance, including core arrangements, major service areas and collaborations and external bodies.</li> </ul>	To complete on result of survey in discussion with the committee.
<b>Supporting effective external audit, with a focus on high quality and timely audit work</b>	<ul style="list-style-type: none"> <li>• Reviewing and supporting external audit arrangements with focus on independence and quality.</li> <li>• Providing good engagement on external audit plans and reports. Supporting the implementation of audit recommendations</li> </ul>	To complete on result of survey in discussion with the committee.	The quality of liaison between external audit and the authority is satisfactory. The auditors deliver in accordance with their audit plan, and any amendments are well explained. An audit of high quality is delivered.	To complete on result of survey in discussion with the committee.
<b>Supporting the quality of the internal audit activity, in particular underpinning its</b>	<ul style="list-style-type: none"> <li>• Reviewing the audit charter and functional reporting arrangements. Assessing the effectiveness of internal audit arrangements, providing constructive challenge and supporting improvements.</li> </ul>	To complete on result of survey in discussion with the committee.	<ul style="list-style-type: none"> <li>• Internal audit that is compliant (as evidenced by the most recent external assessment and an annual self-assessment).</li> <li>• The head of internal audit and the organisation operate in accordance with</li> </ul>	To complete on result of survey in discussion with the committee.

<b>organisational independence.</b>	<ul style="list-style-type: none"> <li>Actively supporting the</li> <li>Quality assurance and improvement programme of internal audit.</li> </ul>		<p>the principles of the CIPFA <a href="#">statement on the role of the head of internal audit</a> (2019).</p> <ul style="list-style-type: none"> <li><a href="#">head of internal audit</a> (2019).</li> </ul>	
<b>Aiding the achievement of the authority's goals and objectives by helping to ensure appropriate governance, risk, control and assurance arrangements.</b>	<ul style="list-style-type: none"> <li>Reviewing how the governance arrangements support the achievement of sustainable outcomes. Reviewing major projects and programmes to ensure that governance and assurance arrangements are in place.</li> <li>Reviewing the effectiveness of performance management arrangements.</li> </ul>	To complete on result of survey in discussion with the committee.	<ul style="list-style-type: none"> <li>Inspection reports indicate that arrangements are appropriate to support the achievement of service objectives.</li> <li>The authority's arrangements to review and assess performance are satisfactory.</li> </ul>	To complete on result of survey in discussion with the committee.
<b>Supporting the development of robust arrangements for ensuring value for money</b>	<ul style="list-style-type: none"> <li>Ensuring that assurance on value-for money arrangements is included in the assurances received by the audit committee. Considering how performance in value for money is evaluated as part of the AGs. Following up issues raised by external audit in their value-for money work.</li> </ul>	To complete on result of survey in discussion with the committee.	<ul style="list-style-type: none"> <li>External audit's assessments of arrangements to support best value are satisfactory.</li> </ul>	To complete on result of survey in discussion with the committee.
<b>Helping the authority to implement the values of good governance, including effective arrangements for countering fraud and corruption risks.</b>	<ul style="list-style-type: none"> <li>Reviewing arrangements against the standards set out in the code of practice on managing the risk of fraud and corruption (CIPFA 2014).</li> <li>Reviewing fraud risks and the effectiveness of the organisation's strategy to address those risks.</li> <li>Assessing the effectiveness of ethical governance arrangements for both staff and governors.</li> </ul>	To complete on result of survey in discussion with the committee.	<ul style="list-style-type: none"> <li>Good ethical standards are maintained by both elected representatives and officers. This is evidenced by robust assurance over culture, ethics and counter fraud arrangements.</li> </ul>	To complete on result of survey in discussion with the committee.



<p><b>Promoting effective public reporting to the authority’s stakeholders and local community and measures to improve transparency and accountability</b></p>	<ul style="list-style-type: none"> <li>• Working with key members to improve their understanding of the AGS and their contribution to it.</li> <li>• Improving how the authority discharges its responsibilities for public reporting – for example, better targeting the audience and use of plain English.</li> <li>• Reviewing whether decision making through partnership organisations remains transparent and publicly accessible and encourages greater transparency. Publishing an annual report from the committee.</li> </ul>	<p>To complete on result of survey in discussion with the committee.</p>	<ul style="list-style-type: none"> <li>• The authority meets the statutory deadlines for financial reporting with accounts for audit of an appropriate quality. The external auditor completed the audit of the financial statements with minimal adjustments and an unqualified opinion.</li> <li>• The authority has published its financial statements and AGS in accordance with statutory guidelines.</li> <li>• The AGS is underpinned by a robust evaluation and is an accurate assessment of the adequacy of governance arrangements.</li> </ul>	<p>To complete on result of survey in discussion with the committee.</p>
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**Audit and Governance Committee – Tracking Decisions 2024/25**

Minute No.	Resolution	Date Due & Progress
<p>Minute 42</p> <p><b>Risk Management Monitoring Report November 2023</b></p> <p>28 November 2023</p>	<p>A SharePoint page would be created for members of the Committee, to see risk management information in near real time.</p>	<p><b>Date Due:</b> January 2024</p> <p><b>Officer Responsible:</b> Ross Jago</p> <p><b>Progress:</b> Request formally made 1 December 2023. Chased 26 March 2024, 23 April 2024, 12 July 2024.</p>
<p>Minute 59</p> <p><b>External Audit – Audit Findings Report 2020/21</b></p> <p>12 March 2024</p>	<p>There would be an independent review into the pension transaction from October 2019 and as soon as there was information on when the review was to take place, and what its scope would be, David Northey (Service Director for Finance) would let members of the Committee know, as well as any other relevant Councillors.</p>	<p><b>Date Due:</b> Ongoing.</p> <p><b>Officer Responsible:</b> David Northey</p> <p><b>Progress:</b> Formal request sent 13 March 2024. Update provided to the Committee at the 23 July 2024 meeting. Further updates to be provided when possible.</p>
<p>Minute 60</p> <p><b>Whistleblowing Policy</b></p> <p>12 March 2024</p>	<p>Ross Jago (Head of Governance, Performance and Risk) agreed to provide members with an explanation as to why Councillors, agency workers and contractors were exempt from the Whistleblowing Policy.</p>	<p><b>Date Due:</b> 27 March 2024</p> <p><b>Officer Responsible:</b> Ross Jago</p> <p><b>Progress:</b> Formal request sent 13 March 2024. Chased 26 March 2024, 23 April 2024, 12 July 2024, 12 August 2024.</p>

**Audit and Governance Committee – Tracking Decisions 2024/25**

<p>Minute 60</p> <p><b>Whistleblowing Policy</b></p> <p>12 March 2024</p>	<p>It was suggested that Section 3.4 be considered for re-wording, as it put too much pressure on people to put their name to a whistleblowing report.</p>	<p><b>Date Due:</b> 27 March 2024</p> <p><b>Officer Responsible:</b> Ross Jago</p> <p><b>Progress:</b> Formal request sent 13 March 2024. Chased 26 March 2024, 23 April 2024, 12 July 2024.</p>
<p>Minute 60</p> <p><b>Whistleblowing Policy</b></p> <p>12 March 2024</p>	<p>Section 2.2 did not include inappropriate behaviour, so Ross Jago (Head of Governance, Performance and Risk) agreed to provide information to members on how this would be dealt with through existing HR policies, or if it needed to be included in the Whistleblowing Policy.</p>	<p><b>Date Due:</b> 27 March 2024</p> <p><b>Officer Responsible:</b> Ross Jago</p> <p><b>Progress:</b> Formal request sent 13 March 2024. Chased 26 March 2024, 23 April 2024, 12 July 2024, 12 August 2024.</p>
<p>Minute 60</p> <p><b>Whistleblowing Policy</b></p> <p>12 March 2024</p>	<p>It was suggested that Section 6.1 a should be changed to ‘any Councillor’.</p>	<p><b>Date Due:</b> 27 March 2024</p> <p><b>Officer Responsible:</b> Ross Jago</p> <p><b>Progress:</b> Formal request sent 13 March 2024. Chased 26 March 2024, 23 April 2024, 12 July 2024, 12 August 2024.</p>
<p>Minute 60</p> <p><b>Whistleblowing Policy</b></p> <p>12 March 2024</p>	<p>It was suggested that ‘MP’s’ be included in Section 6.1.</p>	<p><b>Date Due:</b> 27 March 2024</p> <p><b>Officer Responsible:</b> Ross Jago</p> <p><b>Progress:</b> Formal request sent 13 March 2024. Chased 26 March 2024, 23 April 2024, 12 July 2024, 12 August 2024.</p>

**Audit and Governance Committee – Tracking Decisions 2024/25**

<p>Minute 60</p> <p><b>Whistleblowing Policy</b></p> <p>12 March 2024</p>	<p>Ross Jago (Head of Governance, Performance and Risk) agreed to provide information to the Committee on process if the Service Director was the subject of a Whistleblowing issue.</p>	<p><b>Date Due:</b> 27 March 2024</p> <p><b>Officer Responsible:</b> Ross Jago</p> <p><b>Progress:</b> Formal request sent 13 March 2024. Chased 26 March 2024, 23 April 2024, 12 July 2024, 12 August 2024.</p>
<p>Minute 9e</p> <p><b>Update on Capitalisation Directive</b></p> <p>23 July 2024</p>	<p>David Northey (Service Director for Finance) and Liz Bryant (Head of Legal) would provide Committee members with a briefing note on legislation around capitalisation.</p>	<p><b>Date Due:</b> 30 August 2024</p> <p><b>Officer Responsible:</b> David Northey and Liz Bryant</p> <p><b>Progress:</b> COMPLETE. Info circulated to Committee on 21 August 2024.</p>
<p>Minute 10 Recommendation 4</p> <p><b>Statement of Accounts 2019/20 Accounts and 2020/21 Accounts</b></p> <p>23 July 2024</p>	<p>The Committee agreed to recommend that a press release be prepared to explain the issues the Council had experienced in signing off these accounts in plain English, for the general public.</p>	<p><b>Date Due:</b> 6 August 2024</p> <p><b>Officer Responsible:</b> Ellie Firth and David Northey</p> <p><b>Progress:</b> CLOSED. Confirmed 20 August 2024. Officers, in consultation with the relevant Cabinet Member, agreed that a press release would not be published because the revised forward for the accounts in the agenda pack was in plain English and available to the public.</p>
<p>Minute 18q</p> <p><b>Electoral Cycle Consultation</b></p> <p>23 July 2024</p>	<p>Look into producing videos/animations to explain the consultation in a different way.</p>	<p><b>Date Due:</b> 20 August 2024</p> <p><b>Officer Responsible:</b> Ellie Firth</p>

**Audit and Governance Committee – Tracking Decisions 2024/25**

		<p><b>Progress:</b> COMPLETE. Confirmed 20 August 2024. Animation was in use on social media and had been sent to relevant groups.</p>
<p>Minute 18s</p> <p><b>Electoral Cycle Consultation</b></p> <p>23 July 2024</p>	<p>Change ‘members’ to ‘Councillors’ in the press release.</p>	<p><b>Date Due:</b> 26 July 2024</p> <p><b>Officer Responsible:</b> Ellie Firth</p> <p><b>Progress:</b> COMPLETE 24 July 2024.</p>
<p>Minute 19 Recommendation 2</p> <p><b>Constitutional Update</b></p> <p>23 July 2024</p>	<p>Review the efficiency and effectiveness of these changes at an Audit and Governance Committee meeting in March 2025.</p>	<p><b>Date Due:</b> 11 March 2025</p> <p><b>Officer Responsible:</b> Ross Jago</p> <p><b>Progress:</b> Added to the work programme 24 July 2024 for the 11 March 2024 meeting.</p>
<p>Minute 20</p> <p><b>Contract Standing Orders</b></p> <p>23 July 2024</p>	<p>To amend the wording with regards to ‘no formal requirement’ regarding documents to make it more clear that an executive decision was not needed, but there was still paperwork and internal processes to be completed.</p>	<p><b>Date Due:</b> 6 August 2024</p> <p><b>Officer Responsible:</b> Holly Golden</p> <p><b>Progress:</b> Formal request made 24 July 2024. COMPLETE. Changes circulated to Committee via email 26 July 2024. The working has been updated in table 4 on page 15 in relation to business case decisions from ‘no formal requirement’ to ‘procurement checklist’ to reflect the fact that an authority to procure decision is made below £50K it is just captured in a checklist format rather than a formal business case. This now aligns with table 9 on page 28 where ‘procurement checklist’ was already included.</p>

**Audit and Governance Committee – Tracking Decisions 2024/25**

<p>Minute 23a &amp; 23l</p> <p><b>Annual Information Governance Statement</b></p> <p>23 July 2024</p>	<p>The Annual Information Governance Statement report was to be split into Part I and Part II. Furthermore, it would include benchmarking figures, if obtained, on numbers of requests.</p>	<p><b>Date Due:</b> July 2025</p> <p><b>Officer Responsible:</b> John Finch</p> <p><b>Progress:</b> Requested for the July 2025 meeting.</p>
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## Audit and Governance Committee

Work Programme 2024/25



Please note that the work programme is a 'live' document and subject to change at short notice. The information in this work programme is intended to be of strategic relevance.

For general enquiries relating to the Council's Committees, including this Committee's work programme, please contact Hannah Whiting (Democratic Advisor) on 01752 305155.

Date of Meeting	Agenda Item	Reason for Consideration	Lead Officer
23 July 2024	Role of an Audit Member	Standing Item (Verbal Report)	Paul Dossett
	External Audit Report – Progress Report/Plan 2023/24		Paul Dossett
	External Audit Report – 2020/21 Audit findings report		Paul Dossett
	Management Response to GT 2024 Actions including a revised Management Review and Action Plan addressing the CIPFA Financial Management Code		David Northey
	Update on Capitalisation	(Verbal Report)	David Northey
	Statement of Accounts 2019/20 Accounts and 2020/21 Accounts		Carolyn Haynes
	Draft Statement of Accounts 2023/24		Carolyn Haynes
	Contract Standing Orders		Holly Golden/Liz Bryant/Alison Critchfield
	Procurement Strategy		Holly Golden
	Treasury Management Outturn Report 2023/24		Wendy Eldridge
	Internal Audit Actions Review		Louise Clapton
	Internal Audit End of Year Report	Annual Report	Louise Clapton
	Internal Audit Strategy and Charter 2024/25	Annual Report	Louise Clapton
	Annual Information Governance Statement	Annual Report	John Finch
	Counter Fraud Annual Report	Annual Report	Ken Johnson
	Annual Governance Statement		Ross Jago
	Constitutional Update		Ross Jago
	Risk Management Monitoring Report		Ross Jago
	Electoral Cycle Consultation	Council Motion on Notice from 24/06/24	Elinor Firth

<b>10 September 2024</b>	Update on External Audit Recommendations	Standing Item (Verbal Update)	David Northey
	Capitalisation Direction Update		David Northey
	Capital Programme Governance		David Northey
	Internal Audit Progress Report		Louise Clapton
	Committee Self-Assessment		David Northey/Ross Jago
	Health, Safety and Wellbeing Annual Report 2023/24	Annual Report	Kirstie Spencer
	Family of Companies		Liz Bryant
<b>12 November 2024</b>	External Audit Progress Report		Paul Dossett
	Update on External Audit Recommendations	Standing Item	David Northey
	Counter Fraud Half Year Report	Half Year Report	Ken Johnson
	Internal Half Year Report	Half Year Report	Louise Clapton
	Capital Finance Strategy	Annual Report	Wendy Eldridge
	Treasury Management Strategy	Annual Report	Wendy Eldridge
	Treasury Management Mid-Year Review	Annual Report	Wendy Eldridge
	Treasury Management Board Update	Update Report	Wendy Eldridge
	Quarterly Prudential Indicators	Quarterly Report	Wendy Eldridge
	Risk Management Monitoring Report		Ross Jago
	Performance and Accountability Framework	Moved from September to November on 28 Aug 2024	Ross Jago
	Electoral Cycle Consultation		Elinor Firth
	Council Size Report (TBC)		Liz Bryant/Andrew Binding
<b>14 January 2025</b>			
<b>18 February 2024 (Additional Meeting)</b>	Capitalisation Direction Update		David Northey
	TBC (Update on External Audit Progress 19/20-23/24)		Paul Dossett
	Update on External Audit Recommendations	Standing Item	David Northey
	Statement of Accounts: 2021/22, 2022/23, 2023/24		Carolyn Haynes
	External Audit Progress Report		Paul Dossett

<b>11 March 2025</b>	External Audit – Audit Findings Report 2023/24		Paul Dossett
	Update on External Audit Recommendations	Standing Item	David Northey
	Internal Audit Strategy and Charter 2025/26	Annual Report	Louise Clapton
	Internal Audit Plan 2024/25		Louise Clapton
	Whistleblowing Policy	Annual Review	TBC
	Treasury Management Practices Principles and Schedules 2025/26	Annual Item	Wendy Eldridge
	Quarterly Prudential Indicators	Quarterly Report	Wendy Eldridge
	Treasury Management Board Update	Update Report	Wendy Eldridge
	Review of efficiency and effectiveness of Constitutional Updates	Identified for consideration at the July 2024 meeting.	Ross Jago
	Risk Management Monitoring Report		Ross Jago
<b>Items to be schedule for 2024/25</b>			
<b>2024/25</b>	Regulatory Regimes	Identified for consideration at the March 2024 meeting.	Ross Jago
<b>2024/25</b>	Pre-Election Period Rules	Identified for consideration at the July 2024 meeting.	Liz Bryant
<b>Items to be scheduled for 2025/26</b>			

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