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Published 24 March 2025

AUDIT AND GOVERNANCE COMMITTEE

Tuesday 1 April 2025
2.00 pm
Warspite Room, Council House

Members:
Councillor Allen, Chair
Councillor Finn, Vice Chair
Councillors Cuddihee, P.Nicholson, Raynsford and Stevens.
Independent Member Annette Benny.

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

You can watch any of our webcast meetings on YouTube. For further information on attending Council meetings and how to engage in the democratic process please follow this link - Get Involved

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 - 6)**

To confirm the minutes of the meeting held on 11 March 2025.

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. Audit Progress Report and Sector Updates: **(Pages 7 - 30)**

6. Anti-Fraud, Bribery and Corruption Policy 2025: **(Pages 31 - 42)**

7. Data Quality Strategy: **(To Follow)**

8. Committee Assessment Review: **(To Follow)**

9. Tracking Decisions: **(Pages 43 - 46)**

10. Work Programme: **(Pages 47 - 50)**

Audit and Governance Committee

Tuesday 11 March 2025

PRESENT:

Councillor Allen, in the Chair.
Councillor Finn, Vice Chair.
Councillors Cuddihee, P.Nicholson, Raynsford and Stevens.

Independent Member Annette Benny attended via Microsoft Teams and contributed to discussions, but could not vote.

Also in attendance: Councillor Mark Lowry (Cabinet Member for Finance), Liz Bryant (Head of Legal Services), Hannah Chandler-Whiting (Democratic Advisor), Louise Clapton (Audit Manager, Devon Audit Partnership), Wendy Eldridge (Lead Accountancy Manager), Glenda Favor-Ankersen (Head of Electoral Services), Maddie Halifax (CEX/Electoral Services Practice Manager), Ross Jago (Head of Devolution and LGR Office), David Northey (Service Director for Finance) and Jamie Sheldon (Senior Governance Advisor).

The meeting started at 2 pm and finished at 3.15 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.

86. **Declarations of Interest**

No declarations of interest were made.

87. **Minutes**

The Committee agreed the minutes of the meeting held on 18 February 2025 as an accurate record.

88. **Chair's Urgent Business**

There were no items of Chair's urgent business.

89. **Capitalisation Direction Update**

David Northey (Service Director for Finance) provided the Committee with the following update:

a) The Government had written to Plymouth City Council to confirm its intention to grant a capitalisation direction, with no further investigation required into a previous financial transaction;

b) This followed an independent review of the Council's finances by the Chartered Institute of Public Finance and Accountancy (CIPFA), for which a report would be made public

imminently;

c) Recommendations made in the independent review had been actioned by the Council;

d) This standing item would be removed from the future agendas for the Committee.

90. **Internal Audit Strategy and Charter 2025/26**

Louise Clapton (Audit Manager, Devon Audit Partnership) introduced the Internal Audit Strategy and Charter 2025/26 report and highlighted:

a) The requirement for the document in regulations;

b) New global intel audit standards were due to come into force from 1 April 2025, to which Devon Audit Partnership would conform.

In response to questions, with support from David Northey (Service Director for Finance) it was further explained:

c) No significant changes had been made since 2024/25, but in the future, if significant changes were made, these would be highlighted to members within the report;

d) All strategies brought to Committee would include a summary explaining when it last came to Committee and what the changes were;

e) The strategy and charter were written to conform to new audit standards, but if significant changes were needed when they came into place, the documents would come back to Committee for 2025/26.

The Committee agreed:

1. The Internal Audit Charter and Strategy for the year 2025/26.

91. **Internal Audit Plan 2025/26**

Louise Clapton (Audit Manager, Devon Audit Partnership) introduced the Internal Audit Plan 2025/26 and explained:

a) The plan could adapt the priorities of the organisation, but any changes would be brought to Committee;

b) All limited assurance audits with high priority management action would be tracked through to implementation and progress updates would be provided to the Committee.

In response to questions, supported by Councillor Mark Lowry (Cabinet Member for Finance), the following was discussed:

c) How risks were identified;

d) Devon Audit Partnership could be asked to give assurance on internal control frameworks in place to mitigate risks from, for example, regulatory health and safety at sports grounds;

e) When new risks were identified, resource could be moved to deal with this, and changes would be reported to the Committee;

f) Council Tax was tested each year as part of core assurance.

The Committee agreed to:

1. Approve the 2025/26 Internal Audit Plan.

92. **Treasury Management Practices Principles and Schedules 2025/26**

Wendy Eldridge (Lead Accountancy Manager) introduced the Treasury Management Practices Principles and Schedules 2025/26 report and explained:

a) The CIPFA Code of Practice on Treasury Management required the Council to publish its practices, principles and schedules each year;

b) The Treasury Management practices, principles and schedules were in place to ensure the Council's Treasury Management policy was adhered to and that working practices and controls were in place to meet the approved Treasury Management strategy;

c) Interest rate risk underpinned the Council's decision making on borrowing with projections of Bank of England rate reductions coming through 2025 and the sources of Other Local Authority lending being limited in final quarter of financial year.

In response to a question the following was explained:

d) Professional advice came with indemnity and the Council would be indemnified if making a claim following advice given.

The Committee agreed to:

1. Approve the Treasury Management Practices, Principles and Schedules for 2025/26 as set out in this report.

93. **Review of efficiency and effectiveness of Constitutional Updates**

Ross Jago (Head of Devolution and LGR Office) provided an update to the Committee:

a) The change in deadline for motions on notice had been very beneficial for officers, giving more time to review;

b) Council meetings had been shorter in length since the introduction of the changes.

In response to questions, the following was discussed:

c) Proposers of motions needed receive adequate notification of the scrutiny meeting their motion would be considered at following a deferral;

d) The Constitution would be subject to further changes in the near future, which would be brought before the Committee.

94. **Civic Protocol**

Glenda Favor-Ankersen (Head of Electoral Services), supported by Maddie Halifax (CEX/Electoral Services Practice Manager) introduced the Civic Protocol report and explained:

a) The changes had been considered by the Lord Mayors Selection and Advisory Committee;

b) Changes from previous versions were included in the report;

c) The new Civic Protocol would be in place for the next Lord Mayor from May 2025.

The following subjects were discussed with Committee Members:

d) Need for clearer guidance on travel within the city for the Lord Mayor and the Lord Mayor's car;

e) Attendance at the Royal Garden Party attendance;

f) If the Lord Mayor could wear the collaret when the Macebearer was not available to provide the chains of office, rather than the chains potentially going home with the Lord Mayor;

g) The ability of the budget to adapt to changes from year to year, for example the number of people/groups who receive Freedom of the City could fluctuate each year;

h) Need for clarity on the role the Deputy Lord Mayor and political neutrality at Council meetings;

i) Possible repair and future use of Lady Astor's diamonds and officers would share information from the last investigation into this;

j) The officers would discuss points highlighted with the Chair of the Lord Mayor Selection and Advisory Committee and provide a briefing note on responses;

k) Wearing of medals/badges by the Lord Mayor;

l) Need for clarity on provisions for Lord Mayors who were not Christian or not religious.

The Committee agreed:

1. To note the draft revised Civic Protocol handbook.

95. **Tracking Decisions**

The Committee noted its tracking decisions document.

96. **Work Programme**

The Committee noted its work programme.

At the conclusion of this item the Committee expressed their thanks to David Northey (Service Director for Finance), as this was his last attendance at Audit and Governance Committee before he left the Council later in 2025, and wished him all the best for the future.

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Grant Thornton

Plymouth City Council

Audit progress report and sector updates

March 2025

Agenda

Audit Progress Report

Grant Thornton

Introduction

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This paper provides the Audit and Governance Committee with a report on progress in delivering our responsibilities as your external auditors.

The paper also includes a series of sector updates in respect of emerging issues which the Committee may wish to consider.

Members of the Audit and Governance Committee can find further useful material on our website, where we have a section dedicated to our work in the public sector. Here you can download copies of our publications:
Local government | Grant Thornton

If you would like further information on any items in this briefing or would like to register with Grant Thornton to receive regular email updates on issues that are of interest to you, please contact either your Engagement Lead or Engagement Manager.

Progress at March 2025

Financial Statements Audit

We issued a backstop disclaimer of opinion on the Authority's 2023/24 financial statements on 28 February 2025 in accordance with legislation.

We will undertake our initial planning for the 2024/25 audit in March 2025, and discuss with management a suitable timetable for the interim audit. We expect to begin our work on your draft financial statements in September.

Our interim fieldwork includes:

- updated review of the Authority's control environment;
- updated understanding of financial systems;
- review of Internal Audit reports on core financial systems;
- early work on emerging accounting issues; and
- early substantive testing.

Since we last reported we have:

- continued to have regular discussions with management discussing issues identified in previous audits, and emerging themes which are expected to impact on the current audit;
- reviewed Committee papers and the latest financial and operational performance reports ensuring we understand your current challenges;
- met with the Chief Executive and the Director of Finance to get a deeper understanding of potential issues and challenges facing the Authority;
- considered any further sector wide reporting requirements or issues that would directly impact the Authority

We expect to issue a detailed audit plan setting out our proposed approach to the audit of the Authority's 2024/25 financial statements at the June Audit and Governance Committee.

Value for Money

Under the 2020 Audit Code of Practice, we are required to undertake sufficient work to satisfy ourselves that the Authority "has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources."

Our initial risk assessment will build on our understanding of your arrangements, taking into account any findings from previous work on value for money. We will report our risk assessment to you in our Audit Plan against the following reporting criteria:

- Financial sustainability: how the body plans and manages its resources to ensure it can continue to deliver its services;
- Governance: how the body ensures that it makes informed decisions and properly manages its risks; and
- Improving economy, efficiency and effectiveness: how the body uses information about its costs and performance to improve the way it manages and delivers its services.

We will keep our risk assessment under continuous review. Where appropriate, we will update our risk assessment to reflect emerging risks or findings and report this to you. Our final commentary in the Auditors' Annual Report will include:

- a summary of our findings on any risks identified during our work;
- our judgements on the adequacy of the Authority's arrangements for each of the three reporting criteria, as set out above;
- any recommendations made to management as a result of our work; and
- a follow up of progress against any recommendations raised in previous audits.

Progress at March 2025 (cont.)

Other areas

We certify the Authority's annual Housing Benefit Subsidy claim in accordance with procedures agreed with the Department for Works and Pensions (DwP). The certification work for 2023/24 is in progress and we will report any significant findings to the Audit and Governance Committee following completion.

We also certify the Authority's Teacher's Pension return. The certification work for 2023/24 is in progress and we will report any significant findings to the Committee following completion.

Events

We provide a range of workshops, along with network events for members and publications to support the Council. Your officers attended our Financial Reporting Workshop in March, which will help to ensure that members of your Finance Team are up to date with the latest financial reporting requirements for local authority accounts.

Further details of the publications that may be of interest to the Authority are set out in our Sector Update section of this report.

Audit Fees

PSAA have published their scale fees for 2024/25 2024/25 audit fee scale – PSAA

For Plymouth City Council these fees are £367,064. These fees are derived from the procurement exercise carried out by PSAA in 2022. They reflect both the increased work auditors must now undertake as well as the scarcity of audit firms willing to do this work.

Audit Deliverables

Below are some of the audit deliverables planned for 2024/25

2024/25 Deliverables	Planned Date*	Status
Audit Plan We are required to issue a detailed audit plan to the Audit and Governance Committee setting out our proposed approach in order to give an opinion on the Council's 2024/25 financial statements.	April 2025 and expected to be presented to Audit and Governance Committee June 2025	Not yet due
Audit Findings Report The Audit Findings Report will be reported to the Audit and Governance Committee.	December 2025	Not yet due
Auditors Report This includes the opinion on your financial statements.	December 2025	Not yet due
Auditor's Annual Report This report communicates the key outputs of the audit, including our commentary on the Authority's value for money arrangements.	November 2025	Not yet due

Audit Deliverables

Below are some of the audit deliverables planned for 2023/24

2023/24 Audit related deliverables	Planned Date*	Status
Teachers Pensions Scheme – certification This is the report we submit to Teachers Pensions based upon the mandated agreed upon procedures we are required to perform.	April 2025	Not yet due
Housing Benefit Subsidy – certification This is the report we submit to Department of Work and Pensions based upon the mandated agreed upon procedures we are required to perform.	April 2025	Not yet due

Sector Updates

Devolution and reorganisation

5th February 2025 saw two significant steps taken by the government in its devolution process: Successful bids for the Devolution Priority Programme were announced; and legislation came into force establishing new combined authorities.

The six successful areas joining the Devolution Priority Programme are picked from across the country: Cumbria; Cheshire and Warrington; Greater Essex; Hampshire and Solent; Norfolk and Suffolk; and Sussex and Brighton. Eight Councils in these areas had local elections due in May 2025 which have had to be cancelled. However, with all six of the areas now on a fast track to mayoral elections in May 2026, many will see this as an overall win for local accountability.

At the same time, the three new combined county authorities and one new combined authority established on 5th February are also all from different parts of England: Devon and Torbay; Lancashire; Greater Lincolnshire; and Hull and East Yorkshire.

The shift towards greater local decision-making and governance looks likely to continue:

- The government has committed to support devolution business planning for the thirty-three other areas that applied to be in the Priority Programme but were not successful;
- In one area (Surrey), elections have been cancelled not to support devolution this year, but to enable the reorganisation needed for devolution in future; and
- All councils in two-tier areas and small neighbouring unitary authorities have been invited to make proposals for their own reorganisation – with initial proposals invited by 21st March 2025.

Last year, our Learning from New Unitary Councils report set out key messages for local authorities facing reorganisation. Points to bear in mind now, for areas that want to submit initial proposals successfully are:

- Ensure sufficient staff and other resources are allocated to the planning process;
- Review business as usual activities to create capacity, and develop key organisational enablers;
- Be prepared to invest in significant programme management capacity and capability;
- Focus on culture and communication and hearts and minds alongside the technical analysis;
- Tackle finances early, for example seek clarity on social care allocation or balance sheet split;
- Engage with the community to identify meaningful aspirations; and
- Collaborate to avoid competing proposals.

Helpful resources:

Learning from the new unitary councils, September 2024

English Devolution White Paper, 16th December 2024

Written statement on English devolution and local government, 5th February 2025

Invitation to local authorities in two-tier areas, 6thFebruary 2025

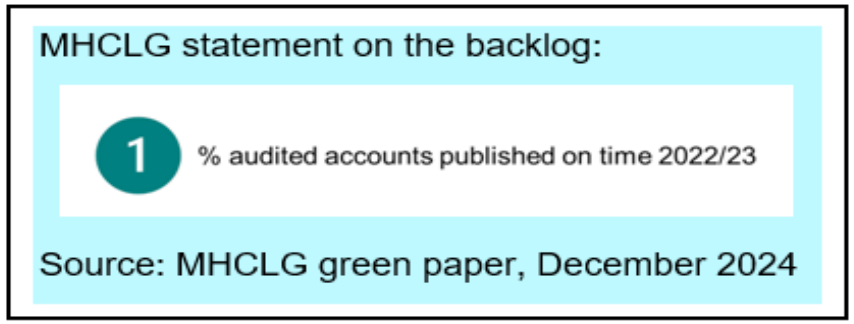
MHCLG explainer – what happens next

Local audit reform

For government in England to really access the potential benefits that devolution may bring, there needs to be certainty that accountability and transparency can be maintained at local level. This looks likely to mean a complete overhaul of the current local audit system.

In December 2024, the Ministry of Housing, Communities and Local Government (MHCLG) published a green paper around local audit reform. In the consultation, the government recognised that just 1% of accounts for 2022/23 were published on time, and that whilst there have been calls since 2018 for a separate, dedicated, specialist local audit body to be established, there has been no such body in place since the Audit Commission was disbanded in 2015.

The consultation has now closed, and primary legislation is likely to be introduced in May 2025. The ambition is to establish a new Local Audit Office in the Autumn of 2026 and for the Local Audit Office to begin contract management and other elements of a new oversight role by 2028.



The government has committed that when it arrives, the new Local Audit Office ("LAO") will:

- Be statutory and independent, with a remit to streamline and simplify the system;
- Assume the functions of appointing and contracting auditors for local authorities (meaning that authorities would no longer have the power to appoint their own auditor);
- Adopt ownership of the Code of Audit Practice from the NAO and deliver relevant training;
- Hold responsibility for quality oversight of local audit, including overseeing an inspection programme, enforcement and some elements of supervision;
- Publish national insight reports on local audit health, which could include emerging trends, quality, market sustainability, VFM arrangements and statutory recommendations and public interest reports; and
- Oversee professional bodies with regard to their remit for the qualification, registration and conduct of local auditors.

MHCLG describes the current system as "complex and dysfunctional" and "broken" but states that it is "determined to get the house in order". To a large degree, the future of local audit will depend on the extent to which the new body is given appropriate scope, powers and responsibilities. We are contributing actively to stakeholder groups and will work constructively with the new body as it comes into existence.

For a full copy of MHCLG's intentions, see Statement of intent and consultation .

The future of financial reporting

The government's consultation on local audit reform also included consultation on the future of local government financial reporting and accounts. The government's December 2024 statement of intent and consultation committed to:

- Review the content and format of accounts;
- Determine an appropriate approach to consistency across the UK;
- Consider primary legislation to separate pension fund accounts from administering authority accounts;
- Guarantee a freely available Accounting Code; and
- Consider the introduction of standardised statements in the longer term.

Work is intended to include ensuring that the accounting code does not require more disclosures than are necessary and to consider the purposes and users of local authority accounts. The statement of intent highlighted that timeliness, comprehension (understandability) and professional capability (capacity) have all been issues in the past, culminating in just 1% of audited accounts being published on time for 2022/23.

Grant Thornton's track record is strong (84% of unqualified opinions for 2022/23 signed by the 13th December 2024 backstop date), but we welcome the government's new commitments. Better timeliness and more comprehensible reporting across the sector will strengthen accountability and transparency and lead to a firmer platform for decision-making and devolved delivery.

13th December 2024 backstop performance – Grant Thornton compared to sector pre-backstop performance

Sector: % audited accounts published on time (pre-backstop dates being set)	1
Grant Thornton: % 2022/23 opinions signed by the 13th December 2024 backstop date	84
Grant Thornton: % 2022/23 VFM Auditor Annual Reports published by the 13th December 2024 backstop date	99

In the meantime, with the 28th February 2025 backstop date now passed for 2023/24 statements of accounts, many will now be turning their attention to getting ready for 2024/25 financial reporting. Unaudited accounts for 2024/25 need to be published by 30th June this year. The backstop publication date for the audited 2024/25 accounts is 27th February 2026 . Early consideration of resourcing and timetabling will help.

For a full copy of the statement of intent and consultation, see Statement of intent and consultation

For the Accounts and Audit Regulations 2024, see The Accounts and Audit (Amendment) Regulations 2024

Standards and conduct

The Ministry of Housing, Communities and Local Government (MHCLG) recently ran an open consultation on Strengthening the standards and conduct framework for local authorities in England.

Specific proposals consulted on for legislative change included:

- The introduction of a mandatory minimum code of conduct for local authorities in England;
- A requirement that all principal authorities convene formal standards committees to make decisions on code of conduct breaches, and publish the outcomes of all formal investigations;
- The introduction of the power for all local authorities (including combined authorities) to suspend councillors or mayors found in serious breach of their code of conduct and, as appropriate, interim suspension for the most serious and complex cases that may involve police investigations;
- A new category of disqualification for gross misconduct and those subject to a sanction of suspension more than once in a 5-year period; and
- A role for a national body to deal with appeals.

In addition, the consultation asked for views on how to empower victims affected by councillor misconduct to come forward; and what additional support would be appropriate to consider for those victims.

With 2025 marking the thirtieth year since the Nolan Principles were first introduced, this seems a good time for local government to re-appraise the framework it relies on to underpin those Principles.

Since Standards for England was abolished in 2012, local authorities have been required to promote and maintain high standards through their own internal code of conduct arrangements, without any oversight at national level. There has been little in the way of sanction options for poor standards, other than for non-disclosure of pecuniary interests (which has criminal sanctions).

Whilst most councillors do embody the selflessness, integrity, objectivity, accountability, openness, honesty and leadership expected of them, beyond hoping for removal through the ballot box at the next election, there has been little mandatory power since 2012 for managing the minority that do not.

For government in England to really access the potential benefits that devolution may bring, there needs to be certainty that high standards can be maintained at local level. Revisiting and strengthening the framework so that it is fit for purpose and something to be proud of feels a logical step to be taking in this thirtieth anniversary year.

Finance settlement 2025/26

The final Local Government Finance Settlement was announced on 3rd February 2025, granting councils access to some £69 billion of funds. Although the government estimates that this was a 6.8% cash terms increase compared to 2024/2025, the settlement was not without severe criticism from across the sector – spanning both "town" and "country".

London Councils, representing London boroughs, said at least seven councils in the capital will still require exceptional financial support from the government to balance their budgets in 2025/26 because of homelessness and temporary accommodation costs in the capital.

Meanwhile, the County Council's Network highlighted that only 3% of the £600 million Recovery Grant will be targeted outside urban areas, whilst the removal of the Rural Services Delivery Grant is another blow for rural authorities.

For sufficiency of cost compensation, the Local Government Association (LGA) pointed out that the £515 million allocated to the sector for managing the increase in employer's national insurance contributions (NIC) falls very far short of the compensation needed. The LGA estimated that directly employed staff costs alone will rise by £637 million. It estimated that the overall cost of increased NIC will be £1.1 billion once costs through commissioned providers are factored in.

For sufficiency of income, whilst six councils were given permission to set Council Tax increases above current referendum thresholds, everyone else was required to remain within the referendum limits that have been in place since 2012. The LGA noted that many Councils will need to go to this limit and still cut services.

We note that a recent consultation on Local authority funding reform started to pave the way for new funding allocations. There will probably be "losers" as well as "winners" in any re-allocations. However, the consultation also started to pave the way for increased local flexibility, and changes to fees and charges . These are expected to be helpful across the sector and perhaps will reduce some of the dependency on settlements that underpins the criticism we see now.

For a sample of press and other comment on the settlement for 2025/26, see

Local Government Association: Debate on the Local Government Finance Settlement 2025/26, House of Commons, 5 February 2025 | Local Government Association

Public Finance: Councils still under strain as local government finance settlement published | Public Finance

CCN News: County Councils Network responds to final Local Government Finance Settlement - County Councils Network.

Local Government Lawyer: Unitary mulling legal action over "vindictive" decision to end rural services delivery grant

New financial resilience index published by CIPFA

CIPFA published the Financial Resilience Index 2024 in January 2025. For Councils wanting to check how they compare with others and where their weak spots are, the Index can be found here: Insights from the Financial Resilience Index.

Helpful for this year is that the Index includes an indicator on growth above baseline. This can be used to highlight the risk each council is likely to face when the business rates retention scheme changes.

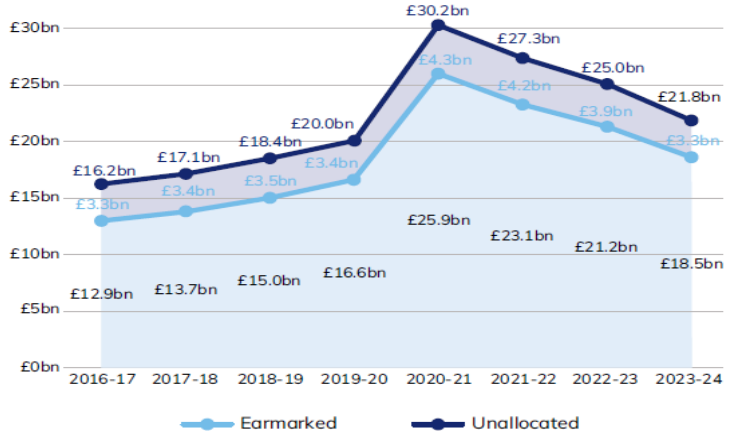
Taking the data for all councils together, the Index highlights that some ongoing national issues are getting rapidly worse rather than better, and that decline is speeding up. The data, when compared to Financial Resilience Index 2023, suggests that:

- Reserves are declining at an accelerated rate. This is the case for unallocated and earmarked reserves and, for the unallocated reserves, suggests that Councils are using reserves more rather than less than in the past to cover budget gaps.
- Other than for London boroughs, average spend for all councils increased sharply as a percentage of net revenue expenditure in 2024 compared to 2023. London boroughs had seen an equivalent sharp increase in 2023, so this seems to be a case of the rest of the country catching up with London's trend; and
- Average homelessness expenditure rose sharply as a proportion of net revenue expenditure for London boroughs and non-metropolitan districts.

Continued demand-led cost pressure, coupled with falling reserves to absorb the pressure is not a new trend – but the rate of increase across the country will be very worrying for many.

On a more positive note, the Index does show that external debt levels have stabilised for the sector, which suggests better understanding of the risks associated with debt. Many must be reading the index and hoping that reserves decline can arrest and stabilise as well now.

Total unallocated and earmarked reserves



Exceptional Financial Support

With so many commenting that the Finance Settlement for 2025/26 was inadequate for their council, it was perhaps no surprise to many that the government went on to approve exceptional financial support for thirty councils on 20th February 2025. This covered nearly ten percent of all English local authorities, rising from 19 approvals for 2024/25 and just eight approvals for 2023/24.

Fifteen of the thirty councils were the same councils that had support approved for 2024/25. For four of the thirty councils it was their third year running of "exceptional" support – they having also had approvals not only for 2024/25 but for 2023/24 as well (Croydon, Cumberland, Thurrock and Slough).

Support agreed in principle for 2025/26 ranges in size from £2 million each for Eastbourne Borough Council and Worthing Borough Council; to £180 million for Birmingham City Council. The total value is well over £1 billion.

The National Audit Office has commented that this short-term action is insufficient to address the systemic weaknesses in local government financial sustainability. The fact that this is the third year running of exceptional financial support seems to confirm that argument. However, there are two important differences to exceptional financial support this year:

- for the first time since exceptional financial support was introduced in 2020, additional expectations have been set out to protect "treasured community assets, culture and identity." Councils using capitalisation are instructed not to dispose of community and heritage assets; and
- the Government has removed the condition that made borrowing more expensive through a 1% premium.

The heritage asset and premium rate charging changes do seem to herald a new direction and a higher emphasis on the government helping the sector. When the recently consulted on local authority funding reform materialises, then it will be clearer just how far in a new direction the government is going to go.

	Councils approved support in principle
February 2025	30
February 2024	19
February 2023	8

For details of the support granted for 2025/26, see

Exceptional Financial Support for local authorities for 2025-26 - GOV.UK

For the February 2025 National Audit Office report on local government financial sustainability,

See Local government financial sustainability

House of Commons Committee inquiry

Looking more widely at whether the local government finance system in England is fit for purpose overall, the House of Commons Committee on Housing, Communities and Local Government took oral evidence as part of an inquiry into the system on 11th February 2025; and published 48 written evidence submissions as part of its inquiry on 19th February 2025.

Oral evidence was taken from a selection of academics, as well as representatives from the Local Government Information Unit; the Institute for Government; the Institute for Fiscal Studies; and the Reform think tank.

The written evidence submissions came from a wide range of organisations, including government and public bodies, councils, charities, and academic experts. Organisations submitting evidence to the Committee's inquiry included charities such as Mencap, Terrence Higgins Trust, and the National AIDS Trust; groups such as Libraries Connected and the Chartered Institute of Library and Information Professionals; the trade union UNISON; the Chartered Institute of Housing and the Royal Town Planning Institute; and the Local Government and Social Care Ombudsman.

Government and public bodies including the Ministry for Housing, Communities and Local Government, Food Standards Agency, and Historic England also submitted evidence; as did a number of councils and local authority groups.

Under the inquiry, cross-party MPs are asking questions about council tax, business rates, and the funding available from central government; cost and income pressures on the local government sector; and the likely effectiveness of the planned move to multi-year funding settlements.

The wide range of written evidence submissions gives excellent insight into what stakeholders from across the spectrum have to say about the sector today.

Details of oral evidence received by the inquiry can be fund here: 11th February 2025 - The Funding and Sustainability of Local Government Finance - Oral evidence - Committees - UK Parliament

A full copy of all 48 submissions can be found here: The Funding and Sustainability of Local Government Finance - Written evidence - Committees - UK Parliament

Adult Social Care

Government announcements on 3rd January 2025 paved the way for significant changes around adult social care provision – with immediate support and the start of deep reform both announced on the same day.

For immediate support, the government announced:

- An £86 million immediate uplift to the Disabled Facilities Grant (DFG) for 2024/25;
- An equivalent additional amount of £86 million to be added to the DFG allocation for 2025/26 (since confirmed in the final settlement);
- a shared digital platform to allow up-to-date medical information to be shared between the NHS and care staff, including when someone last took their medication; and
- Commitment to support care workers taking on further duties to deliver health interventions, such as blood pressure checks, at home.

This last two points are intended to reduce pressure on the NHS whilst upskilling the care sector. This would compare well with current arrangements. In February, the National Audit Office 24highlighted that local authorities aren't at present even given effective support to commission the health checks they have a statutory duty to provide.

For the start of deep reform, the government announced:

- Baroness Louise Casey of Blackstock to lead an independent commission, expected to start in April 2025 and to be run in two phases;
- Phase 1 to report in 2026, identifying the critical issues facing adult social care and setting out recommendations for improvement in the medium term; and
- Phase 2 to report in 2028, identifying a fair and affordable model of care for the ageing population and setting out longer-term transformation recommendations.

Shortly afterwards, on 6th February 2025, better accountability for current users of the system was introduced when the Local Government and Social Care Ombudsman launched a new guide for complaints about adult social care services. The guide sets out how local authorities in England should handle complaints about adult social care and includes a new model for complaints handling which allows councils to try to resolve complaints early, before moving on to having a closer look at issues raised where this is not possible.

Helpful resources:

Government announcements

Adult Social Care Complaints, Reviews and Appeals: A good practice guide for local authorities - Local Government and Social Care Ombudsman

Special educational needs (SEN)

The government confirmed in December 2024 that it will not enter any more safety valve agreements to support local authorities with dedicated schools grant (high needs block) deficits. The government states that it will instead provide additional capital investment for making classrooms more accessible for SEN children.

The Public Accounts Committee (PAC) reported on 15th January 2025 that the "system to support children and young people with special educational needs (SEN) in England is reaching, or, arguably, has already reached, crisis point".

PAC highlighted that:

- The current system is inconsistent and not delivering in line with expectations;
- The Government does not fully understand why demand has risen over the last decade and cannot fully articulate what inclusive education is;
- There is no potential solution to the "critical and immediate" financial challenges facing local authorities; and
- Based on the Department's current forecasts for the need for SEN support, the annual gap between funding and forecast costs across local authorities will grow to between £2.9 billion and £3.9 billion in 2027/28.

Citing a 140% increase over the last decade in the number of children with education, health and care plans; and 1.9 million children and young people aged 0 to 25 years having special educational needs (in January 2024), PAC's "crisis" reporting will be surprising to few people. A deeper overhaul of the system seems likely to be needed in the next few years, rather than simply spending more on capital for classrooms. This PAC report is unlikely to be the last we hear on SEN.

For a full copy of the report, see Support for children and young people with special educational needs.

Homelessness

The Public Accounts Committee (PAC) expressed their concern in January 2025 that homelessness levels are at their highest since records began. The Committee concluded that:

- Local authorities are insufficiently resourced to focus on preventing households from becoming homeless;
- It is unacceptable that bed and breakfast accommodation is being used routinely to house people rather than as a last resort;
- Too many people's lives are disrupted by being placed in temporary accommodation outside of their local area;
- Local Housing Allowance rates may have been set without due consideration of their impact on homelessness;
- The absence of a joined up, cross-government approach makes it hard to tackle homelessness in England;
- The homelessness problem is exacerbated by a severe shortage in housing supply, and especially affordable housing; and
- There are weaknesses in oversight of the supported housing sector.

PAC recognised that multiple funding streams have been a challenge for local authorities; that the Home Office has competed against local authorities for access to much-needed accommodation in the past; that the national standards for support envisaged in the Supported Housing (Regulatory Oversight) Act 2023, have not been implemented by MHCLG; and that, faced with crisis levels of demand, local authorities are less and less able to spend money on prevention.

PAC notes that MHCLG states the Government is committed to producing a strategy and associated metrics in 2025; and that an inter-ministerial group on homelessness, chaired by MHCLG, has been created. However, PAC also questions "how this arrangement will achieve results that the existing cross-government boards with a remit relevant to homelessness have failed to achieve". Citing a cost increase for temporary accommodation from £1.6 billion in 2022/23 to around £2.1 billion in 2023/24, PAC does not make the outlook for any future prevention seem positive.

For a full copy of the report, see Tackling homelessness.

Sector Developments- have your say

With the important consultations around Local Audit Reform (including financial reporting), Funding Reform, and Standards and Conduct now closed, it is worth remembering that there are other important debates shaping the sector that your council can still have a say on:

- GOV UK: Funding arrangements for homelessness prevention grant – closes 11.45 pm on 11th March 2025

Funding arrangements for the Homelessness Prevention Grant from 2026/27 onwards - GOV.UK

- GOV UK: Land use in England – closes 11.59pm on 25th April 2025

Land use in England - GOV.UK

- GOV UK: Improving the way Ofsted inspects education – closes 11.59pm on 28 April 2025

Improving the way Ofsted inspects education - GOV.UK

- CIPFA: Updated guidance on the annual review and preparation of an annual governance statement – closes 25th April 2025

Consultation on updated guidance on the annual review

Value for money webinar for Audit Committee members

We plan to hold the second in a series of Value for Money (VFM) webinars for members of Audit Committees on 4th June 2025 from 4:00pm until 5.30pm. Invitations will be available on the Grant Thornton website shortly. Alternatively, please speak to your audit Engagement Lead or Engagement Manager.

Delivered by Grant Thornton specialists and drawing on experience from across the sector, the webinar will cover:

How to prepare for devolution and reorganisation:

- Shared experience from other reorganisations, with a focus on:
- Setting up new strategic authorities;
- Preparing successful final November 2025 proposals;
- Programme management;
- Organisational enablement;
- Robust evidence for costs and benefits analysis;
- Setting out your vision; and
- Successful engagement with people and culture.

Lessons learnt from 2023/24 and how to get ready for 2024/25:

- Review of findings from more than 100 Auditor Annual Reports to identify common findings and what those tell us about areas where more scrutiny is needed;
- Year on year trends across the sector; and
- How to prepare for VFM audit 2024/25.

We look forward to welcoming you.

Audit Committee resources

The Audit Committee and organisational effectiveness in local authorities (CIPFA):

https://www.cipfa.org/services/support-for-audit-committees/local-authority-audit-committees

LGA Regional Audit Forums for Audit Committee Chairs

These are convened at least three times a year and are supported by the LGA. The forums provide an opportunity to share good practice, discuss common issues and offer training on key topics. Forums are organised by a lead authority in each region. Please email ami.beeton@local.gov.uk LGA Senior Adviser, for more information.

Public Sector Internal Audit Standards
https://www.gov.uk/government/publications/public-sector-internal-audit-standards

Code of Audit Practice for local auditors (NAO):
https://www.nao.org.uk/code-audit-practice/

Governance risk and resilience framework: material for those with a leadership responsibility on good governance (CfGS):
https://www.cfgs.org.uk/material-for-those-with-a-leadership-responsibility-on-good-governance/

The Three Lines of Defence Model (IAA)
https://www.theiia.org/globalassets/documents/resources/the-iias-three-lines-model-an-update-of-the-three-lines-of-defense-july-2020/three-lines-model-updated-english.pdf

Risk Management Guidance / The Orange Book (UK Government):

https://www.gov.uk/government/publications/orange-book

CIPFA Guidance and Codes

The following all have a charge, so do make enquiries to determine if copies are available within your organisation.

Audit Committees: Practical Guidance For Local Authorities And Police

https://www.cipfa.org/policy-and-guidance/publications/a/audit-committees-practical-guidance-for-local-authorities-and-police-2022-edition

Delivering Good Governance in Local Government

https://www.cipfa.org/policy-and-guidance/publications/d/delivering-good-governance-in-local-government-framework-2016-edition

Financial Management Code

https://www.cipfa.org/fmcode

Prudential Code

https://www.cipfa.org/policy-and-guidance/publications/t/the-prudential-code-for-capital-finance-in-local-authorities-2021-edition

Treasury Management Code

https://www.cipfa.org/policy-and-guidance/publications/t/treasury-management-in-the-public-services-code-of-practice-and-crosssectoral-guidance-notes-2021-edition

Audit and Governance Committee

Date of meeting:	01 April 2025
Title of Report:	**Anti-Fraud, Bribery and Corruption Policy 2025**
Lead Member:	Councillor Mark Lowry (Cabinet Member for Finance)
Lead Strategic Director:	David Northey (Service Director for Finance)
Author:	Tony Rose, Head of Devon Audit Partnership
Contact Email:	tony.d.rose@devon.gov.uk
Your Reference:	AUD/LC/TR
Key Decision:	No
Confidentiality:	Part I - Official

Purpose of Report
The Anti Bribery and Corruption Policy has been subject to a light touch update to reflect changes in statistical information available, changes to linked documents and organisations and inclusion of the Economic Crime and Corporate Transparency Act 2023 effective 1st September 2025.

Changes have been highlighted in yellow.

Recommendations and Reasons

1. The Audit and Governance Committee is recommended to note and agree the changes to the Anti Bribery and Corruption Policy

   Reason: to support the Councils ongoing commitment in reducing fraud to the lowest possible levels.

Alternative options considered and rejected

1. Effective counter fraud processes are an essential element of internal control and as such are an important element of good corporate governance. For this reason, alternative options have not been considered.

Relevance to the Corporate Plan and/or the Plymouth Plan
Maintaining sound systems of internal control and protecting the public purse ensures that those who legitimately need the support and services of the Council get them and this therefore supports the achievement of corporate and service objectives.

Implications for the Medium Term Financial Plan and Resource Implications:
None arising specifically from this report.

Financial Risks

None arising specifically from this report.

Legal Implications

(Provided by Liz Bryant/LB)

There are no implications arising from the amended Policy itself. The relevant legal framework behind the Policy is set out in the report.

Carbon Footprint (Environmental) Implications:
None arising specifically 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.*
The Counter Fraud Services Team specifically support the council's overall governance arrangements.

Appendices
**Add rows as required to box below*

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

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 <u>unpublished</u> 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) *If some/all of the information is confidential, you must indicate why it is not for publication by virtue of Part 1of Schedule 12A of the Local Government Act 1972 by ticking the relevant box.*						
	1	**2**	**3**	**4**	**5**	**6**	**7**

Sign off:

Fin	OW. 24.25. 058	Leg	LS/00 0036 09/27 /LB/2 0/03/ 25	Mon Off	N/A	HR	N/A	Asset s	N/A	Strat Proc	N/A
Originating Senior Leadership Team member: Service Director for Finance, David Northey											

Please confirm the Strategic Director(s) has agreed the report? Yes Date agreed: 19/03/2025
Cabinet Member approval: Councillor Lowry, via email. Date approved: 19/03/2025

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ANTI FRAUD, BRIBERY AND CORRUPTION POLICY

Devon Assurance Partnership Counter Fraud Team

CHANGES

August 2018: Revised following a review of the corporate approach to fraud

August 2021: Revised following updated National Fighting Fraud and Corruption Locally Strategy

April 2025: Revised following staffing changes and introduction of Failure to Prevent Fraud Act

Contacts

If you have any questions regarding this policy please contact the Counter Fraud Team at Devon Assurance Partnership corporatefraud@plymouth.gov.uk

Policies are available in large print, Braille or other languages

If you would like help understanding the contents of this policy, please speak to your line manager or contact the HR Policy Team for assistance.

CONTENTS

1. Anti-fraud, bribery and corruption statement.

1.1. Fraud in all its forms is now the most common criminal offence in the UK costing the economy hundreds of billions of pounds each year. It is estimated to cost Local Authorities upwards of £7.5 Billion annually, losses that council front line services can ill afford and which can contribute to council tax increases year on year. The cost of fraudulent activity impacts most markedly on those requiring the most help in our society, it is therefore imperative that we combat this criminal activity appropriately and effectively.

1.2. Fraud, bribery and corruption are by definition crimes and should not be tolerated. Any fraud against Plymouth City Council is a fraud against the public purse and therefore we will build processes and policies that will prevent and detect fraud and pursue those who would commit fraud; maximising our resources and ensuring that the public retain confidence in Plymouth City Council.

1.3. The public are entitled to expect the local authority to conduct its affairs with honesty and openness and to demand the highest levels of integrity and conduct from its staff, members and partners. The policy is part of an inter connected approach by Plymouth City Council, which is committed to making sure that the opportunity for fraud, bribery and corruption is reduced to the lowest possible level. The Council will pursue and endeavour to bring to justice those who commit fraud, and its related offences.

2. Introduction

2.1. The Council has elected members and employees play an important role in creating and maintaining a culture, which requires everyone to act honestly and with integrity at all times and to safeguard the resources for which they are responsible. Plymouth City Council's policy is that:

- any level of fraud, corruption or bribery in or against the Council will not be tolerated;
- every attempt will be made to deter and prevent fraud;
- opportunities for fraud and corruption will be reduced to the lowest possible level;
- elected members and employees will be made aware of their obligation to report suspicions of fraud;
- mechanisms will be in place for elected members and employees to report fraud;
- any suspicion of fraud will be thoroughly investigated and dealt with appropriately;
- any evidence of criminal activity will be reported to the Devon Assurance Partnership Counter Fraud Team; and
- mechanisms will be in place for seeking redress in respect of money defrauded.

2.2. Plymouth City Council also expects that individuals and organisations (e.g. suppliers, contractors and service providers) that it interacts with will act towards Plymouth City Council with integrity and without thought or actions involving fraud. Where relevant, Plymouth City Council will include appropriate clauses in its contracts about the consequences of fraud, bribery and corruption; evidence of such acts is likely to lead to a termination of the particular contract and may lead to prosecution or other sanction.

3. What is Fraud?

3.1 There are a number of criminal offences that relate to what might commonly be termed as 'fraud' that are covered by the Theft Act 1968 and the Theft Act 1978. However the Fraud Act 2006 created a new general offence of fraud with three definitions:-

- Fraud by false representation, i.e. if an individual dishonestly makes a false representation and intends by making the representation to make gain for himself or another, or to cause loss to another or expose another to risk of loss;

- Fraud by failing to disclose information, i.e. if an individual dishonestly fails to disclose to another person information which he is under a legal duty to disclose and intends, by means of abuse of that position, to make a gain for himself or another, or to cause loss to another or expose another to risk of loss; and

- Fraud by abuse of position, i.e. if an individual occupies a position in which he is expected to safeguard, or not to act against, the financial interests of another person, and he dishonestly abuses that position, and intends, by means of the abuse of that position, to make a gain for himself or another, or to cause loss to another or expose another to a risk of loss.

3.2 Economic Crime and Corporate Transparency Act 2023 - Effective from 1st September 2025.

An organisation may be criminally liable where an employee, agent, subsidiary, or other "associated person", commits a fraud intending to benefit the organisation and the organisation did not have reasonable fraud prevention procedures in place. In certain circumstances, the offence will also apply where the fraud offence is committed with the intention of benefitting a client of the organisation. It does not need to be demonstrated that directors or senior managers ordered or knew about the fraud.

4. What is Bribery?

4.2. Broadly, the Bribery Act 2010 defines bribery as giving or receiving a financial or other advantage in connection with the "improper performance" of a position of trust, or a function that is expected to be performed impartially or in good faith.

4.3. Bribery does not have to involve cash or an actual payment exchanging hands and can take many forms such as a gift, lavish treatment during a business trip or tickets to an event.

4.4. Some simple examples are:

- Bribery in order to secure or keep a contract.

- Bribery to secure an order.

- Bribery to gain any advantage over a competitor.

- Bribery of a local, national or foreign official to secure a contract.

- Bribery to turn a blind eye to a health safety issue or poor performance or substitution of materials or false labour charges.

- Bribery to falsify an inspection report or obtain a certificate.

4.5. Section 2 of the Bribery Act 2010 makes it an offence to accept a bribe.

5. What is Corruption?

5.2. Corruption is the abuse of entrusted power for private gain. It can be classified as grand, petty and political, depending on the amounts of money lost and the sector where it occurs.

5.3. 'Misconduct in a public office' is a common law offence and is committed when the holder of a public office acts, or omits to act, in a way contrary to his duty.

6. Avenues for Reporting Fraud, Bribery and Corruption

6.2. Plymouth City Council has in place avenues for reporting suspicions of fraud, bribery and corruption. Employees, elected members, members of the public, contractors and partners should report any concerns or suspicions to:

Devon Assurance Partnership Contact us - Devon Assurance Partnership
By telephone – 01752 304450 or 01752 306710 or 01392 303438
By email Corporatefraud@plymouth.gov.uk
In writing – Head of DAP, Devon Assurance Partnership, The Watermark, Erme Court, Leonards Road, Ivybridge, PL21 0SZ

Employees can also report their concerns to their line manager (for school employee's head teacher, Chair of Governors), trade union representative or the Head of Legal Services. 'Protect', an independent charity provides free, confidential and practical advice if someone is unsure of how to raise a concern. They operate a Whistleblowing Advice Line - Tel: 020 3117 2520

6.3. All matters will be treated seriously and dealt with in a professional manner. If you ask us to treat the matter in confidence, we will do our utmost to respect your request but it is not possible to guarantee confidentiality. Vigorous and prompt investigations will be carried out into all cases of actual or suspected fraud discovered or reported.

7. Responsibilities

7.1. The Chief Finance Officer as "Section 151 Officer" has a statutory responsibility under Section 151 of the Local Government Act 1972 to ensure the proper arrangements for the Council's financial affairs and, together with the Chief Executive and members of the Corporate Management Team, has overall responsibility for Plymouth City Council's counter-fraud policy and procedures, and for establishing and maintaining a sound system of internal control that supports the achievement of the Council's policies, aims and objectives.

7.2. The system of internal control is based on an ongoing process designed to identify the principal risks, to evaluate the nature and extent of those risks and to manage them effectively. Managing fraud risk will be seen in the context of the management of this wider range of risks.

7.3. Responsibilities include:

- Developing a fraud risk profile and undertaking a regular review of the fraud risks associated with each of the key organisational objectives in order to keep the profile current;

- Establishing an effective anti-fraud policy and fraud response plan, commensurate to the level of fraud risk identified in the fraud risk profile;

- Designing an effective control environment to prevent fraud commensurate with the fraud risk profile;

- Establishing appropriate mechanisms for:
  - reporting fraud risk issues;
  - reporting to the Audit and Governance Committee

- Liaising with Risk Management and the Audit and Governance Committee;

- Ensuring that Plymouth City Council's Recruitment Policy is adhered to and that effective steps are taken at recruitment to establish, as far as possible, the honesty and integrity of potential employees, whether for permanent, temporary or casual posts.

- Making sure that all staff are aware of the Organisation's anti-fraud policy and know what their responsibilities are in relation to combating fraud;

- Ensuring that appropriate counter-fraud training is available and provided to staff;

- Ensuring that vigorous and prompt investigations are carried out if fraud occurs or is suspected;

- Ensuring that appropriate legal and / or disciplinary action is taken against perpetrators of fraud;

- Taking appropriate disciplinary action against supervisors/managers where supervisory/managerial failures have contributed to the commission of fraud;

- Taking appropriate disciplinary action against staff who intentionally fail to report fraud;

- Taking appropriate action to recover assets;

- Ensuring that appropriate action is taken to minimise the risk of similar frauds occurring in future.

7.4. Operational managers / supervisors are responsible for:

- Ensuring that an adequate system of internal control exists within their areas of responsibility and that controls operate effectively;

- Preventing and detecting fraud;

- Assessing the types of risk involved in the operations for which they are responsible;

- Reviewing and testing the control systems for which they are responsible regularly;

- Ensuring that controls are being complied with and their systems continue to operate effectively;

- Implementing new controls to reduce the risk of similar fraud occurring where frauds have taken place.

7.5. Every member of staff and elected member of the council is responsible for:

- Acting with propriety in the use of Plymouth City Council's resources and the handling and use of funds whether they are involved with cash or payments systems, receipts or dealing with suppliers and / or customers;

- Being alert to the possibility that unusual events or transactions could be indicators of fraud;

- Reporting details immediately through the appropriate channel if they suspect that a fraud has been committed or see any suspicious acts or events;

- Complying with the Plymouth City Council Essential Information for Staff and the Plymouth City Council's Code of Conduct specifically in respect of the declaration of 'Gifts and Hospitality' and potential conflicts of interest.

- Cooperating fully with those conducting internal checks, reviews or fraud investigations.

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Audit and Governance Committee – Tracking Decisions 2024/25

Minute No.	Resolution	Date Due & Progress
Minute 42 **Risk Management Monitoring Report November 2023** 28 November 2023	A SharePoint page would be created for members of the Committee, to see risk management information in near real time.	**Date Due:** January 2024 **Officer Responsible:** Ross Jago **Progress:** Request formally made 1 December 2023. Chased 26 March 2024, 23 April 2024, 12 July 2024.
Minute 59 **External Audit – Audit Findings Report 2020/21** 12 March 2024	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.	**Date Due:** Ongoing. **Officer Responsible:** David Northey **Progress**: Formal request sent 13 March 2024. Update provided to the Committee at the 23 July 2024 and 10 September 2024 meetings. Further updates to be provided when possible.
Minute 60 **Whistleblowing Policy** 12 March 2024	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.	**Date Due:** 27 March 2024 **Officer Responsible:** Ross Jago **Progress**: Formal request sent 13 March 2024. Chased 26 March 2024, 23 April 2024, 12 July 2024, 12 August 2024, 4 December 2024, 3 January 2025 and 3 March 2025.

Audit and Governance Committee – Tracking Decisions 2024/25

Minute 60 **Whistleblowing Policy** 12 March 2024	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.	**Date Due:** 27 March 2024 **Officer Responsible:** Ross Jago **Progress**: Formal request sent 13 March 2024. Chased 26 March 2024, 23 April 2024, 12 July 2024, 12 August 2024, 4 December 2024, 3 January 2025 and 3 March 2025.
Minute 60 **Whistleblowing Policy** 12 March 2024	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.	**Date Due:** 27 March 2024 **Officer Responsible:** Ross Jago **Progress**: Formal request sent 13 March 2024. Chased 26 March 2024, 23 April 2024, 12 July 2024, 12 August 2024, 4 December 2024, 3 January 2025 and 3 March 2025.
Minute 60 **Whistleblowing Policy** 12 March 2024	It was suggested that Section 6.1 a should be changed to 'any Councillor'.	**Date Due:** 27 March 2024 **Officer Responsible:** Ross Jago **Progress**: Formal request sent 13 March 2024. Chased 26 March 2024, 23 April 2024, 12 July 2024, 12 August 2024, 4 December 2024, 3 January 2025 and 3 March 2025.
Minute 60 **Whistleblowing Policy** 12 March 2024	It was suggested that 'MP's' be included in Section 6.1.	**Date Due:** 27 March 2024 **Officer Responsible:** Ross Jago **Progress**: Formal request sent 13 March 2024. Chased 26 March 2024, 23 April 2024, 12 July 2024, 12 August 2024, 4 December 2024, 3 January 2025 and 3 March 2025.

Audit and Governance Committee – Tracking Decisions 2024/25

Minute 60 **Whistleblowing Policy** 12 March 2024	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.	**Date Due:** 27 March 2024 **Officer Responsible:** Ross Jago **Progress**: Formal request sent 13 March 2024. Chased 26 March 2024, 23 April 2024, 12 July 2024, 12 August 2024, 4 December 2024, 3 January 2025 and 3 March 2025.
Minute 19 Recommendation 2 **Constitutional Update** 23 July 2024	Review the efficiency and effectiveness of these changes at an Audit and Governance Committee meeting in March 2025.	**Date Due:** 11 March 2025 **Officer Responsible:** Ross Jago **Progress:** Added to the work programme 24 July 2024 for the 11 March 2024 meeting.
Minute 23a & 23l **Annual Information Governance Statement** 23 July 2024	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.	**Date Due:** July 2025 **Officer Responsible:** John Finch **Progress:** Requested for the July 2025 meeting.
Minute 82 **Adult Social Care Debt Management** 18 February 2025	An updated report on progress made would come to the Audit and Committee in 12 months' time with detail on the narrative of writing off debt as a last resort.	**Date Due:** February 2026 **Officer Responsible:** Louise Clapton **Progress:** Added to the work programme 19 February 2025.
Minute 94i	Officers would share information on the last investigation into the cost of repairs for the Lady Astor diamonds.	**Date Due:** 01 April 2025

Audit and Governance Committee – Tracking Decisions 2024/25

Civic Protocol 11 March 2025		**Officer Responsible:** Glenda Favor-Ankersen/Maddie Halifax **Progress:** Formal request made 11 March 2025.
Minute 94j **Civic Protocol** 11 March 2025	The officers would discuss points highlighted with the Chair of the Lord Mayor Selection and Advisory Committee and provide a briefing note on responses.	**Date Due:** 01 April 2025 **Officer Responsible:** Glenda Favor-Ankersen/Maddie Halifax **Progress:** Formal request made 11 March 2025.

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 Chandler-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
	Update on External Audit Recommendations	Standing Item (Verbal Update)	David Northey

10 September 2024	Capitalisation Direction Update		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
12 November 2024	Plymouth City Council Audit Plan 2023/24		Jackson Murray
	Interim Auditor's Annual Report		Jackson Murray
	Counter Fraud Half Year Report	Half Year Report	Ken Johnson
	Internal Audit Actions report		Louise Clapton
	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
	Risk Management Monitoring Report		Ross Jago
	Performance and Accountability Framework	Moved from September to November on 28 Aug 2024.	Ross Jago
	Committee Self-Assessment	Added by officers 30 August 2024.	David Northey/Ross Jago
	Electoral Cycle Consultation		Liz Bryant/Caroline Marr/Andrew Binding/Ellie Firth
11 December 2024 (Additional Meeting)	Approval of Statement of Accounts 2021/22 and 2022/23		Carolyn Haynes/Paul Dossett
14 January 2025	External Auditor Update		Jackson Murray
	Capitalisation Direction Update	Verbal Update	David Northey
	Update on External Audit Recommendations	Standing Item	David Northey
	Treasury Management Board Update	Verbal Update	Wendy Eldridge
	Adult Social Care Debt Management 2024/25	Requested at the November 2024 meeting	Devon Audit Partnership
	Procurement Readiness Action Plan		Holly Golden
	Committee Self-Assessment	Added during 10 September 2024 meeting	Ross Jago

18 February 2025 (Additional Meeting)	Update on External Audit Recommendations	Standing Item	David Northey
	Capitalisation Direction Update	Verbal Update	David Northey
	Treasury Management Strategy		Wendy Eldridge
	Capital Management Strategy		Wendy Eldridge
	External Audit – Audit Findings Report 2023/24		Jackson Murray
	Approval of Statement of Accounts 2023/24		Carolyn Haynes
	Adult Social Care Debt Management	Identified for further consideration at the January 2025 meeting	Devon Audit Partnership/David Northey/Gary Walbridge
	Civic Protocol		Glenda Favor-Ankersen/Maddie Halifax
11 March 2025	Capitalisation Direction Update	Standing Item	David Northey
	Internal Audit Strategy and Charter 2025/26	Annual Report	Louise Clapton
	Internal Audit Plan 2025/26	Annual Report	Louise Clapton
	Treasury Management Practices Principles and Schedules 2025/26	Annual Item	Wendy Eldridge
	Review of efficiency and effectiveness of Constitutional Updates	Identified for consideration at the July 2024 meeting.	Ross Jago
	Civic Protocol	Deferred from 18 February 2025 meeting	Glenda Favor-Ankersen/Maddie Halifax
01 April 2025	External Audit Progress Report and Sector Updates		Jackson Murray
	Anti-Bribery and Corruption Policy	Annual Report	Tony Rose/Peter Burgoyne
	Data to Intelligence Strategy	Review Identified for consideration at the November 2024 meeting	Ruth Harrell/John Finch
	Committee Assessment Review		Ross Jago
Items to be scheduled for 2024/25			
2024/25			
Items to be scheduled for 2025/26			
July 2025	Cost Risk Management of Capital Programme	Identified for consideration at the February 2025 meeting.	Ollie Woodhams
2025/26	Regulatory Regimes	Identified for consideration at	Ross Jago

		the March 2024 meeting.	
2025/26 (After June 2025)	IFRS16 – Low Value Leases	Identified for consideration at the January 2025 meeting.	Carolyn Haynes
February 2026	Update on Adult Social Care Debt Management	Identified for consideration at the February 2025 meeting.	Louise Clapton
TBC	Pre-Election Period Guidance	Identified for consideration at the July 2024 meeting.	Liz Bryant