

Agenda

REGULATORY AND AUDIT COMMITTEE

Date: Tuesday 30 July 2019
Time: 2.00 pm
Venue: Mezzanine Room 1, County Hall, Aylesbury

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Agenda Item	Time	Page No
1 APOLOGIES FOR ABSENCE / CHANGES IN MEMBERSHIP	14:00	
2 DECLARATIONS OF INTEREST To disclose any Personal or Disclosable Pecuniary Interests		
3 MINUTES Minutes of the meeting held on 21 May 2019 to be confirmed as an accurate record and signed by the Chairman.	14:05	5 - 12
4 STATEMENT OF ACCOUNTS To be presented by Mr R Ambrose, Director of Finance & Procurement and Ms R Martinig, Accountant	14:10	

5	PENSION FUND ACCOUNTS To be presented by Mr R Ambrose, Director of Finance & Procurement and Ms J Edwards, Pensions & Investments Manager	14:40	To Follow
6	VALUE FOR MONEY STATEMENT To be presented by Mr I Murray, Mr T Ball and Mr S Turner, External Auditors, Grant Thornton	14:55	To Follow
7	ANNUAL GOVERNANCE STATEMENT To be presented by Ms M Gibb, Head of Business Assurance and Chief Internal Auditor.	15:15	
8	HEAD OF AUDIT ANNUAL OPINION To be presented by Ms M Gibb, Head of Business Assurance	15:25	13 - 36
9	STANDING ORDER EXEMPTIONS AND BREACHES To be presented by Mr C Sendell-Price, Head of Procurement	15:45	37 - 44
10	DATE AND TIME OF NEXT MEETING 11 September, 10:30am, Mezzanine Room 1, County Hall	16:05	
11	EXCLUSION OF THE PRESS AND PUBLIC To resolve to exclude the press and public as the following item is exempt by virtue of Paragraph 3 of Part 1 of Schedule 12a of the Local Government Act 1972 because it contains information relating to the financial or business affairs of any particular person (including the authority holding that information)		
12	STANDING ORDER EXEMPTIONS AND BREACHES		45 - 48
13	SUMMARY OF 2018/19 INTERNAL AUDIT ACTIVITY		49 - 70
14	PRIVATE SESSION WITH EXTERNAL AUDITORS		
15	PRIVATE SESSION WITH INTERNAL AUDITORS		

If you would like to attend a meeting, but need extra help to do so, for example because of a

disability, please contact us as early as possible, so that we can try to put the right support in place.

For further information please contact: Alice Williams on 01296 383042, email: alicwilliams@buckscc.gov.uk

Members

Mr W Bendyshe-Brown
Mr T Butcher (VC)
Mr A Christensen
Mr S Lambert

Mr D Martin (C)
Mr P Martin
Mr D Watson
Ms A Wight

Minutes

REGULATORY AND AUDIT COMMITTEE

MINUTES OF THE MEETING OF THE REGULATORY AND AUDIT COMMITTEE HELD ON TUESDAY 21 MAY 2019 IN MEZZANINE ROOM 1, COUNTY HALL, AYLESBURY, COMMENCING AT 8.38 AM AND CONCLUDING AT 9.52 AM.

MEMBERS PRESENT

Mr R Bagge
Mr A Hussain
Mr D Martin (Chairman)
Mr P Martin

OTHERS IN ATTENDANCE

Mr R Ambrose, Director of Finance & Procurement, Service Director, Finance and Commercial Services
Mr T Ball, Grant Thornton
Ms J Edwards, Pensions and Investments Manager
Ms M Gibb, Head of Business Assurance
Ms S Harlock, Audit Manager
Mr J Hollis, Head of Legal and Compliance, Buckinghamshire County Council
Ms R Martinig, Financial Accountant
Mr P McGovern, Senior Finance Officer
Mr L Whitehead, Finance Accountancy Lead
Ms A Williams, Committee Assistant

1 APOLOGIES FOR ABSENCE / CHANGES IN MEMBERSHIP

Apologies were received from Mr B Bendyshe- Brown, Mr T Butcher, and Ms S Ashmead.

Mr D Dhillon and Mr R Bagge would be leaving the committee. Mr A Christensen and Mr S Lambert would be joining the committee.

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2 MINUTES

Members of the committee reviewed the actions from the previous meeting and highlighted the following:



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- Quarterly reports on audit activity would be presented to the committee from the Head of Business Assurance. Any immediate concerns would be raised on an ad hoc basis.
- An update on the technology service improvement programme would be provided in item six.

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- A decision on the appointment of the external auditors for the new unitary authority would be made by Public Sector Appointments Ltd. (PSAA).

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- Colleagues from Grant Thornton, external auditors would attend the Risk Management Group meeting in July and would have the opportunity to address the committee in private.

RESOLVED: The minutes of the meeting held on 4 April 2019 were AGREED as an accurate record and signed by the Chairman.

3 DECLARATIONS OF INTEREST

There were none.

4 DRAFT STATEMENT OF ACCOUNTS 2018/19

Mr R Ambrose, Director of Finance & Procurement and Ms R Martinig, Accountant presented the report and highlighted the following:

- The draft statement of accounts had been produced 10 days earlier than the previous year.
- After members of the committee had discussed the draft statement of accounts, Grant Thornton, external auditors would begin their audit procedures. These would be completed by the end of July 2019 and presented to the committee on the 30th July 2019.
- In the 2018/19 financial year, Buckinghamshire County Council (BCC) had achieved a revenue underspend of £227,000. This was an achievement due to the tough financial environment, such as reduced funding from central government and financial pressures in Adult Social Care.
- Since the financial year 2010/11, funding from central government had reduced by 56.3%. The net revenue support grant from government was now zero.
- The General Fund balance at the end of 2018/19 was £26.4 million, with a further £4 million to be contributed as part of the 2019/20 budget. This will take the General Fund balance up to £30 million, which will mean that the new unitary authority will start in a strong financial position.
- There have been changes to accounting treatment for the Teachers' Pension Scheme. The scheme continues to be managed by the Department of Education (D of E), with a small element being the responsibility of BCC.

- Liabilities that related to BCC had not been included in previous years, but were now included in the overall accounts and amounted to just over £39 million for the financial year 2017/18.
- The balance sheet for the previous financial year showed that the 2017/18 net liability figure was £743 million. This had been restated in the current financial year, taking the figure on the balance sheet up to £782 million, including the £39 million additional liability.
- Clarification was given that this would have no impact on the general fund, and was a technical accounting adjustment which would reverse out through unusable reserves. Going forward these liabilities would be included in the accounts and balance sheet.
- There had been changes made to the CIPFA (The Chartered Institute of Public Finance & Accountancy) Code of Practice on Local Authority Accounting in the United Kingdom, meaning that internal recharges between different operating segments of the authority were no longer allowed. In the context of BCC, this meant recharges between political portfolios.
- In the financial year 2017/18, Resources had an increase in expenditure of £11.5 million. This was offset by decreases in expenditure in other portfolios such as Education and Skills which had a reduction of £7 million in expenditure.

The following points were highlighted in response to questions raised by members of the committee:

- In May 2018, BCC had agreed to use £1.2 million of reserves to fund a new plane and patch programme. Earmarked reserves slightly reduce this.
- The capital finance requirement of local government indicated an underlying requirement to borrow. External borrowing money would require a 2.5% interest rate which could potentially increase. This meant that internal borrowing was the optimal way to manage cash flows, and this policy would continue.
- Property valuations had decreased by £11million. A retail property investment in Aylesbury had a few voids, meaning the valuation had decreased to just under £5 million. The valuation was based on rental income, and new retail lessees were due to begin contracts and would fill the voids.
- Two new properties had been bought within the current financial year and accounted for £4.5 million. The properties were doing well and would be closely monitored. The voids of these properties have not increased since the time of purchase.
- The underspend for the capital budget had increased more than anticipated. £8 million of the increase was accounted for by the Local Enterprise Partnership (LEP.) Some slippage was beyond the control of BCC.
- The slippage of the technology projects was deliberate, as assurance was needed that the strategy was correctly aligned.
- Some projects and schemes such as the Aylesbury Study Centre were put on hold due to the unitary decision.
- Concerns were expressed by Members that budgets set were not realistic, based on historical cases. It was highlighted that a huge exercise took place around realistic budget setting and some funding was pushed back in a challenge session. Capital

schemes had a mass impact on the overall budget, and it would only take one to slip for there to be a sizeable slippage on the overall budget. Ongoing work would take place to examine money that was not spent.

The Chairman on behalf of Members of the committee thanked Mr Ambrose and Ms Martinig for the quality of the report its presentation and that it had been produced 10 days earlier than last year which was a significant achievement.

5 DRAFT STATEMENT OF ACCOUNTS FOR THE PENSION FUND 2018/19

Mr Ambrose, Director of Finance & Procurement and Ms J Edwards Pensions & Investments Manager presented the report and highlighted the following:

- The value of the pension fund had increased by £185 million, taking the total up to £3 billion for 2018/19. This was due to positive returns on investments.
- £149 million had been received in income and £125 million had been paid out on behalf of pension scheme members.
- There had been an increase in pooled investments, and funds had been transferred to Brunel Pension Partnership. £700 million in assets were transferred in July 2018, and 26% of the funds were now managed by Brunel.

Following the report, the following points were highlighted in response to questions raised by Members of the committee:

- The remainder of funds would be transitioned to pooled funds managed by Brunel Pension Partnership.
- Buckinghamshire County Council (BCC) continues to set the investment strategy, but the fund manager selection was undertaken by Brunel.
- The object of the transfer was to derive economies of scale on investment management fees.
- Significant savings would be achieved in the future, and the current costs were in line with the business case.

The Chairman thanked Mr Ambrose and Ms Edwards for the report.

RESOLVED: Members of the committee NOTED the report.

6 DRAFT ANNUAL GOVERNANCE STATEMENT 2018/19

Mr Ambrose, Director of Finance and Procurement and Ms M Gibb, Head of Business Assurance presented the report and highlighted the following:

- Members should be familiar with the statement as it had previously been presented at Risk Management Group.

- The draft statement gave an account of all processes, systems and governance framework.
- Children's Services and Technology Services had particular issues with procurement and contract management. An action plan had been put in place and would be reported to the committee every six months.
- Improvements had already been made, but there was scope for further improvement. The draft annual governance statement would be signed off by the Leader and Chief Executive in July 2019.
- There was a typo in the draft statement that would be corrected for the final version.
- The paper had been presented to Corporate Management Team the previous week and the content had been agreed.
- An update on the action plans would be given in autumn 2019.

Following the report, the following points were highlighted in response to questions made by members of the committee:

- Members praised the clear and concise nature of the statement.
- Details on workstreams within the statement had not been elaborated. Waste management was being considered, but this would be reflected in the 2019/20 report.
- Members highlighted that they expected to see an acknowledgement within the report of the improvement of Children's Services and the select committees that aided their work. It was also highlighted that it would be useful to have a comment detailing the governance of the service. Mr Ambrose would look into this.

ACTION: Mr Ambrose

- An officer had been designated specifically to procurement and contract management. Compliance had been a main focus and significant improvements had been seen.
- All contracts were shared with the district councils and added to the Buckinghamshire County Council (BCC) system to harmonise the contracts within one system.

RESOLVED: The committee AGREED the Draft Annual Governance Statement 2018/19 subject to any minor amendments.

7 TREASURY MANAGEMENT ANNUAL REPORT 2018/19

Mr Ambrose, Director of Finance and Procurement, Mr A Hussain, Deputy Cabinet Member for Resources and Mr P McGovern, Senior Finance Officer presented the report and highlighted the following:

- The service was required to undertake an annual review of Treasury Management Activity. The strategy was approved in February 2018 and the report showed this had been complied with.
- The overall borrowing figure as of March 2019 was £296 million which was below the capital financing requirement.

- The organisation had internally borrowed £174 million. This was very good in terms of reducing risk and keeping interest costs low.
- £48 million of debt was restructured. The Lenders Option Borrowers Option (LOBOs) scheme had been replaced by Public Works Loan Board (PWLB) at a much lower rate. The organisation would make savings of just over £10 million over the next 25 years.
- £30 million worth of LOBO was currently with another provider. The NET position at the end of the financial year 2018/19 was £286 million of borrowing.
- Mr Hussain highlighted the key figures detailed in the report circulated with the agenda.
- The organisation had borrowed £76 million for the investment in two commercial properties.
- The Prudential Indicators were set at the start of the financial year and no limits were exceeded throughout the year.

Following the report, the following points were highlighted and discussed in response to questions raised by members of the committee:

- The terms of LOBO were long term, over a period of 60 years. The only way to come out would be if the interest rates were to increase at the lenders option and we BCC could repay the LOBO or a repayment was negotiated with the provider.
- Arling Close negotiates the terms on behalf of BCC and was in dialogue with the provider.
- All historic high interest rate debts would be repaid in February 2020.
- The CCLA Property fund was still open, but Treasury Advisors had advised no further investment in this.
- Assurance was given that temporary borrowing strategy was agreed with Arling Close to assist with cash flow. The temporary investments were with other local authorities. A daily level of cash flow of between £12,000 and £14,000 was kept to accommodate unexpected payments.
- There is an active market for temporary borrowing between local authorities.

RESOLVED: Members of the committee AGREED to recommend the Treasury Management Annual Report to full County Council.

8 FORWARD PLAN

RESOLVED: Members of the Committee NOTED the forward plan.

9 DATE AND TIME OF NEXT MEETING

30 July 2019, 8:30am, Mezzanine Room 1.

The Chairman encouraged members of the committee to attend the next Risk Management Group meeting held on 12 June 2019.

10 EXCLUSION OF THE PRESS AND PUBLIC

RESOLVED: To exclude the press and public as the following item is exempt by virtue of Paragraph 3 of Part 1 of Schedule 12a of the Local Government Act 1972 because it contains information relating to the financial or business affairs of any particular person (including the authority holding that information)

11 CONFIDENTIAL MINUTES

Members of the committee reviewed the actions from the previous meeting and highlighted the following:

- An update on the revised format of the Business Assurance Strategy Update reports would be provided at the next Risk Management Group meeting.

RESOLVED: The confidential minutes of the meeting held on 4 April 2019 were **AGREED** as an accurate record and signed by the Chairman.

CHAIRMAN

Regulatory and Audit Committee

Title: Head of Audit Annual Opinion

Date: Tuesday 30 July 2019

Author: Maggie Gibb – Head of Business Assurance (& Chief Auditor)

Contact officer: Maggie Gibb – 01296 387327

Local members affected:

For press enquiries concerning this report, please contact the media office on 01296 382444

Summary

This report sets out the Chief Auditor's opinion on the Council's system of internal control, based on the internal audits undertaken, and other available assurance mechanisms. The Chief Auditor's conclusion on whether the Council's overall system of internal control facilitates the effective exercise of the Council's functions and provides a reasonable assurance regarding the effective, efficient and economic exercise of the Council's functions, has been to be unqualified for 2018/19.

Recommendation

The committee is recommended to **note** the report.

Supporting information to include the following if a decision is being requested:

Resource implications

None

Legal implications

None

Other implications/issues

None



Feedback from consultation, Local Area Forums and Local Member views (if relevant)

N/A

Background Papers

Head of Audit Annual Opinion 2018/19
2018/19 Business Assurance Strategy

Buckinghamshire County Council

Annual Report of the Chief Internal Auditor 2018/19



Regulatory and Audit Committee

June 2019

1. Introduction

- 1.1 This report outlines the Internal Audit work undertaken by the Business Assurance Team for the year ending 31 March 2019, and seeks to provide an opinion on the adequacy of the control environment detailing the incidences of any significant control failings or weaknesses. The overall report will then inform the Annual Governance Statement which is published with the Statement of Accounts.
- 1.2 The Account and Audit Regulations 2015 require the Council to maintain an adequate and effective Internal Audit Service in accordance with proper internal audit practices. The Public Sector Internal Audit Standards (PSIAs) require the Chief Auditor to provide an annual opinion, based upon and limited to the work performed, and on the overall adequacy and effectiveness of the organisation's systems of internal control which consist of a framework of governance, risk management and control.

2. Responsibilities

- 2.1 The PSIAs define internal auditing as “an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.”
- 2.2 Internal Audit is not responsible for the control system. This responsibility sits with management who are to develop, maintain and ensure compliance against the internal control framework.

3. Basis of Audit Opinion

- 3.1 With effect from 1 April 2013, the Public Sector Internal Audit Standards were introduced as mandatory guidance that constitutes the principles of the fundamental requirements for the professional practice of internal auditing within the public sector.
- 3.2 Our Internal Audit Service operated in accordance with these standards; however during 2018/19 there were the following areas of non-conformance with those standards:
 - The Chief Auditor had operational management responsibility for the Risk Management and Strategic Insurance functions, so is not wholly independent. The risk of conflict of interest is managed partially through the Risk Management Group who under the direction of the Chairman of the Regulatory and Audit Committee, monitors and reviews the adequacy and effectiveness of the risk management strategy and process; and, where audit activity is undertaken in areas where the Chief Auditor has operational responsibility, reports are sent directly to the Director of Finance and Procurement (S151 Officer) or Monitoring Officer. Regular reporting to the Corporate Management Team of Strategic

Insurance team performance has occurred during 2018/19.

- A Quality Assurance and Improvement Programme has been drafted and will be presented to the Audit Board and Regulatory and Audit Committee in Q3 following the completion of the PSIA's compliance assessment being performed by an independent assessor. This assessment has been delayed from 2018/19 to 2019/20 as the original assessment agreed with another authority was cancelled due to their capacity issues. In the interim the Business Assurance Team has carried out a review of its processes to ensure continuous improvement within the Internal Audit function, and the outcomes of these reviews will be included in the team's business improvement plan. The Business Assurance Team performed a self-assessment of 118 standards and confirmed general compliance with 111 and partial compliance with six. The outcome of this self-assessment is being fed into a Quality Assurance and Improvement Programme and will be used to develop a strategy for the new Buckinghamshire Council.

3.3 The overall opinion is based on the following:

- The results of all audits undertaken during the year.
- Any follow-up action taken in respect of audits from previous periods.
- Whether or not management actions have been agreed for all material areas of weakness identified.
- The effects of any material changes in the Authority's objectives or activities or risk profile.
- Whether any limitations have been placed on the scope of audit.
- The scope of the internal control environment - which comprises the Council's policies, procedures, operational systems and processes in place to:
 - Establish and monitor the achievement of BCC objectives;
 - Facilitate policy and decision making;
 - Ensure economic, effective and efficient use of resources;
 - Ensure compliance with set policies, procedures, and regulations;
 - Safeguard the Council's assets and interests from loss, including those arising from fraud, irregularity and corruption.
- Consideration of third party assurances.

3.4 The Chief Internal Auditor's opinion does not imply that Internal Audit has reviewed all risks relating to the organisation. The most that the Internal Audit Service can provide to the Accountable Officers and Regulatory and Audit Committee is a reasonable assurance that there are no major weaknesses in risk management, governance and control processes. The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

4. Chief Internal Auditor Opinion

Based on the work performed, our experience and knowledge of previous years' performance and the current climate in which the Council is operating, in my opinion the adequacy and effectiveness of the Council's internal control framework is of **reasonable assurance**. The overall system of internal control continues to facilitate the effective exercise of the Council's functions and provides an **unqualified** opinion regarding the effective, efficient and economic exercise of the Council's functions for 2018/19.

The governance framework has continued to strengthen with collaboration and accountable values demonstrated by the Business Units across the Council; however, the improved governance, and the enhanced accountability culture has exposed some legacy weaknesses in key systems of control. That includes the contract management framework, where adequate risk management and monitoring protocols have been lacking and left the Council exposed or too late to react to key risks.


The Chief Internal Auditor is confident that Senior Officers in the organisation take governance and internal control very seriously, as the Corporate Management Team reviews all limited assurance audit reports. Whilst an assurance framework with clearly defined three lines of assurance has not been fully embedded across all areas of the organisation we have been able to place reliance on the risk reporting and escalation framework which has been developed for each Business Unit which has improved the robustness of the Council's risk management; and is critical for an effective assurance framework.

The Financial Management Improvement Programme has been successful in developing a Financial Accountabilities Framework, and strengthening the Finance Business Partnering approach, both of which have contributed to the robustness of the financial control framework.

The unqualified opinion is evidenced by the outcomes of internal audits, including investigations into financial irregularity; the implementation of audit actions and the robustness of the Risk Management Framework.

5. Commentary on My Opinion

- 5.1 The Chief Internal Auditor is satisfied that there has been adequate and effective coverage provided to enable a robust audit opinion to be given. Key areas which have informed the overall **reasonable** conclusion are as follows:
- 5.2 **Internal Audit Work:** The internal audit work undertaken has allowed us to draw a reasonable conclusion as to the adequacy and effectiveness of the Council’s system of internal control. Examples of good practices were noted through audit work performed this year; however there are some areas of weakness and non-compliance in the control framework which may put some of the system objectives at risk and could potentially impact the achievement of the Council’s objectives. From the control weaknesses identified none are understood to have had a material impact on the Council’s affairs.
- 5.3 In the year ending 31 March 2019, a total of 38 reviews were undertaken by the Business Assurance Team. 27 reviews resulted in an Internal Audit opinion on the effectiveness of the control environment – see Appendix 1 for a summary of audits performed. The remaining 11 were “other” assurance type reviews such as grant validations or advisory work where an opinion was not provided but control weaknesses/management actions may have been raised. The Business Assurance Team saw an increase in demand for ad-hoc assurance reviews which has demonstrated how the team can add value to the organisation through non-standard audit activity. The team also provide the Internal Audit service to Buckinghamshire and Milton Keynes Fire Authority and delivered one-off assurance work to a local Academy Trust with prospects for additional work in the 2019/20.
- 5.4 The overall ‘reasonable’ opinion reflects the widening scope of the internal activities, with new audit areas being undertaken each year as part of the agreed Internal Audit Plan. Whilst we have an agreed Internal Audit plan which was approved by the Regulatory and Audit Committee, we have continued to adopt a fluid approach in the delivery of the plan such that the Internal Audit activity is continuously reviewed and amended as required; remains flexible to react to emerging issues/risks; and is responsive to senior management assurance and/or consultancy requests.

Audit Opinion and Direction of Travel	No/ Qualified	Limited	Partial	Reasonable	Substantial
					

5.5 Table 1 below provides a comparison of assurance levels over the last three years. It should be noted that in 2018/19 the Internal Audit assurance opinions were updated and a new rating (partial) was introduced, which has resulted in a decrease in the number of reports rated 'reasonable' (see Appendix 2 for the assurance opinions and definitions of conclusions). Table 2 is a benchmark of our 2017/18 report assurance opinions the last three years the number against other Authorities of a similar size.

Table1: Comparison of 2018/19 report opinions against previous years

Overall Conclusion	2016/17		2017/18		2018/19	
	No	%	No.	%	No.	%
Substantial	2	5%	1	3%	4	11%
Reasonable	24	65%	20	57%	10	26%
Partial	-	-	-	-	9	24%
Limited	7	19%	4	11%	4	10%
N/A Management Letter	4	11%	10	29%	11	29%
Total	37	100%	35	100%	38	100%

Table 2: Benchmarking of 2017/18 Audit Report Opinions

Overall Conclusion 17/18	Hertfordshire County Council		Surrey County Council		Kent County Council		Buckinghamshire County Council	
	No	%	No.	%	No.	%	No.	%
Substantial/ Full	28	58%	6	12%	2	4%	1	3%
Reasonable	7	15%	27	52%	18	38%	20	57%
Partial/ Limited	-	-	7	13%	21	43%	-	-
Limited/ No/ Unqualified	-	-	-	-	6	13%	4	11%
N/A Management Letter	13	27%	12	23%	1	2%	10	29%
Total	48	100%	52	100%	48	100%	35	100%

**N.B: benchmarking is based on 17/18 data as 18/19 data has not yet been published*

5.6 In order for the organisation to derive maximum benefit from internal audit, agreed actions should be implemented in a timely manner. The management actions tracking system is now fully embedded as a business management tool maintained by the Business Assurance Team and reviewed periodically by Business Units Leadership Teams and the Corporate Management Team through the Budget Board. The implementation of management actions is tracked by Internal Audit and reported to the Regulatory and Audit Committee. Appendix 3 is a summary report on progress against management actions with a detailed outline of actions that are currently overdue. A total of 373 management actions have been raised during 2018/19, of which 312 have been completed (84%), 55 are in progress (15%) and six are overdue (1%).

5.7 **Key Financial Systems:** A review of the Council’s financial systems is undertaken to ensure that financial controls are robust and adequately support an effective control environment. Good progress continues to be made which has provided a better platform for effective risk management, however we identified areas that require improvement, specifically in the operation of key controls in place which may put some of the system objectives at risk. Therefore our opinion based on the financial systems reviewed is ‘reasonable’. The table below is a summary of the key financial systems compared against assurance opinions from previous years.

Table 3: Summary of Key Financial System Audits

Audit Title	2016/17 Opinion	2017/18 Opinion	2018/19	Direction of Travel
Payroll	Limited	Reasonable	Reasonable	
Accounts Payable	Limited	Reasonable	Reasonable	
Pensions	Reasonable	Reasonable	Reasonable	
General Ledger	Limited	Reasonable	Reasonable	
Accounts Receivable	Reasonable	Reasonable	Reasonable	
Capital Programme	Reasonable	N/A	N/A	
Purchase Cards	Reasonable	Reasonable	Reasonable	
Feeder Systems	Reasonable	N/A	Partial	
Treasury Management	Substantial	N/A	Partial	

*N.B: where opinion is N/A this because no audit review was undertaken in that financial year.

- 5.8 **Non-Financial System Audits:** These are operational audits undertaken during the year which were identified during the annual audit planning process by referencing the Strategic and Business Unit Risk Registers and through discussion with the Senior Leadership Teams for each Business Unit. Planned audits that could not be delivered this year due to changes in priorities and other reasons were reported to the Senior Leadership Teams, agreed with by the Audit Board and approved by the Regulatory and Audit Committee.
- 5.9 From the Business Unit system reviews carried out an overall '**partial**' level of assurance has been given in this area, due to the four limited assurance audits where fundamental control weaknesses were identified which expose the system objectives to an unacceptable level of risk. It should be noted that control weaknesses identified have been included in the service specific improvement plans which are being closely monitored by the respective Business Unit Senior Leadership Teams. As part of the internal audit methodology all audits with a limited assurance opinion will be subject to a follow-up audit where substantive testing will be undertaken to ensure that the agreed management actions have been implemented and the risks are being adequately management. A summary of the internal audit reports is included as a private report on the Regulatory and Audit Committee agenda due to the confidential nature of the findings. Full audit reports can be provided to members of the Regulatory and Audit Committee on request.
- 5.10 **Risk Management:** Risk management informs the planning for all internal audit work that is undertaken. A risk-based methodology is applied for the development of the annual audit plan and each audit assignment focused on the key risks in relation to system objectives, with audit work structured to direct audit resource in proportion to risk exposures.
- 5.11 Reporting and monitoring of risk management is fully embedded into the business management process across the Council. The Risk Management Framework includes an escalation mechanism which ensures that key risks are visible to senior management to enable more effective decision making. As well as the management of service and strategic risks, the risk management system (Pentana) is also used to manage risks for major projects within TEE and for key programmes being delivered such as iCares and the Adults Transformation Programme.
- 5.12 The adequacy and effectiveness of the risk management system is overseen by the Regulatory and Audit Committee through the Risk Management Group and the Corporate Management Team challenge and review the strategic risks regularly. Based on the operation of the risk management framework observed this year, a '**reasonable**' level of assurance has been given to this area.

- 5.13 **Governance:** Internal Audit did not undertake a specific review of Corporate Governance in 2018/19. However, a number of audits considered the management oversight and decision making processes as part of each audit assignment. Furthermore, as governance framework has largely remained the same as reflected in the 2018/19 Annual Governance Statement (AGS), we have placed reliance on the review that was carried out by our Internal Audit partners, Mazars in 2017/18. The review evaluated the governance arrangements that were in place over the following key core principles as set out in the CIPFA Delivering Good Governance in Local Government Framework 2016. A total of 91 standards were assessed under the core principle headings, of which 85 were found to be met and the other six partly met.
- 5.14 It is vital that the Council has strong financial governance arrangements in place to ensure public funds are spent appropriately in line with strategic objectives and that value for money is obtained. Across each Business Unit the Council has established budget boards which are attended by Senior Leadership, the Section 151 Officer and the respective Head of Finance to enable close scrutiny and oversight of budget positions with the view of avoiding surprises that lead to overspends. The effectiveness of these boards have been demonstrated by the small overall underspend of £227k reported for 2018/19. In addition, this year we saw the development of the Financial Management Improvement Project (FMIP) which has been working on improving financial management across the Council through better collaborative working between finance and services, clear accountabilities, robust systems and processes and good leadership. The performance of the project is overseen by the Section 151 Officer and there are performance indicators that have been identified that will measure the effectiveness of the business partnering model that has been implemented under this project.
- 5.15 The Business Assurance Team, headed by the Chief Auditor, has continued to embed the combined assurance model which is a vital part of the Assurance and Risk Strategy, with Internal Audit operating as the third line of assurance. Professional Leads across the key corporate control areas have been integral in ensuring the effectiveness of the governance framework (see table 4 below), as such a '**reasonable**' level of compliance has been demonstrated across these key control areas but there are some areas that require improvement; these are being addressed and monitored through the AGS action plan.

Table 4: Summary of Key Corporate Control Areas

Key Control System	2016/17 Opinion	2017/18 Opinion	2018/19 Opinion	Direction of Travel (comments)
Asset Management	Limited	Reasonable	Reasonable	↔
Business Continuity Planning	Limited	Reasonable	Reasonable	↔
Commissioning/Contract Management	Reasonable	Limited	Limited	↔
Communications	Reasonable	Reasonable	Reasonable	↔
Decision Making	Reasonable	Reasonable	Reasonable	↔
Financial Management	Reasonable	Reasonable	Reasonable	↔
Health and Safety	Limited	Reasonable	Reasonable	↔
Human Resources	Reasonable	Reasonable	Reasonable	↔
ICT	Reasonable	Limited	Reasonable	↑
Project Management	Limited	Reasonable	Reasonable	↔
Risk Management	Reasonable	Reasonable	Reasonable	↔

- 5.16 **Contract Management:** Effective contract management is a key control process to ensure delivery in a cost-effective manner, timely identification of non-compliance to enable quick resolution and those risks are appropriate and managed accordingly. The Contract Management Application (CMA) is now widely used across the Council with an estimated compliance rate of 90%. Key champions have been identified within each Business Unit to ensure data within CMA is as up to date and accurate as possible; these champions provide a level of assurance and ownership that has not previously existed. Whilst the Procurement and Supplier Relationship Manager provides the framework of compliance and best practice, they cannot force the service areas to comply. Consequently, due a number of significant weaknesses being identified this year, our overall assurance opinion is this area is '**partial**'. These weaknesses which have come to light as part of a major investigation are being managed via Project Turnpike which has encouraged cross departmental working and communication with external third party organisations. The findings from this project have helped develop a lessons learned document which will be shared with CMT for action.
- 5.17 **Counter Fraud:** The Business Assurance Team procedures alone cannot guarantee the detection of fraud and corruption nor can we give an overall assurance opinion on counter fraud, therefore management have responsibility for ensuring that there are adequate controls in place to manage the risk of fraud and corruption. The size and complexity of the County Council means that some irregularities are inevitable, and when these arise Internal Audit have to deploy resources to investigate these. Eight potential fraud cases have been investigated this year, which is a 50% increase in cases compared to the previous year. Any control issues identified from the investigation were highlighted to management and action plans agreed to address any weaknesses. Internal Audit will also continue to monitor the number of alleged irregularities to identify any emerging themes and to ensure there is not an underlying issue developing.
- 5.18 Due to the inherent risk of fraud and the obvious costs in countering fraud with heightened pressure on resources, the BAT have adopted a long term proactive strategy to raise fraud awareness and enhance prevention measures. Part of this plan is to tackle current issues and cases while simultaneously learning lessons, gathering intelligence through detailed post incident reflective risk assessments. Targeted fraud awareness training sessions have been delivered to members and across key risk areas such as procurement, contract management, finance and commissioning.

6 Overall Conclusion

- 6.1 The Internal Audit function has maintained its independence and objectivity in the administration of its activities in accordance with the Audit Charter and Public Sector Internal Audit Standards. The Chief Internal Auditor has performed in accordance with CIPFA's guidance on the Role of the Head of Internal Audit. In giving the audit opinion, it should be noted that assurance can never be absolute. The most that can be provided is a **reasonable** assurance that there are no major weaknesses in risk management, governance and systems of control.
- 6.2 Overall the direction of travel in respect of governance, risk management and internal control has been positive. The Council, through the leadership of the Corporate Management Team actively promotes a strong culture of accountability, good governance, anti-fraud and has established a robust process for monitoring the implementation of actions. There have been a number of control failures during the year, however the Corporate Management Team have continued to react quickly to put actions in place to mitigate the risks.

Maggie Gibb

Chief Internal Auditor

June 2019

APPENDIX 1

Regulatory & Audit Committee July 2019 – Summary of 2018/19 Internal Audit Plan

Audit Pink – new audit added to approved 2018/19 Internal Audit Plan Blue – audit deferred from approved 2018/19 Internal Audit Plan	Timing	Status
Cross Cutting		
National Fraud Initiative	Q1-Q4	On-going
Pro-Active Anti-Fraud Activity (incl. Continuous Auditing)	Q1-Q4	On-going
Contract Audits	Q1-Q4	Completed
Savings/Efficiency Targets Rationalisation and Achievement	Q3	Final Report
Local Government Reorganisation	Q3-Q4	On-going
Resources		
Payroll Follow-up (17/18)	Q1	Final Report
HBPL (Phase 1)	Q2	Final Report
Feeder Systems	Q2-Q3	Final Report
IR35	Q4	Final Report
Pensions	Q4	Final Report
Key Financial Systems	Q4	Final Report
ICT - Delivery of Technology Strategy	Q4	Deferred (agreed by Audit Board)
Cyber Security	Q3	Final Report
Income Generation	Q2	Final Report
Property - Governance and Decision Making	Q4	Deferred (agreed by Audit Board)
HR - DBS Checks	Q4	Final Report

Audit	Timing	Status
Procurement	Q4	Deferred (agreed by Audit Board)
Payroll	Q4	Final Report
GDPR	Q4	Final Report
Consultation Strategy	Q4	Deferred (agreed by Audit Board)
HBPL - Contract Management Audit Phase 2	Q3	Cancelled
Partnerships, including Framework Review	Q4	Deferred (agreed by Audit Board)
Respond - System audit (go-live April 2018)	Q4	Deferred (agreed by Audit Board)
TEE		
NSL Contract (17/18)	Q1	Final Report
Safer Roads Fund Grant	Q3	Grant Verification complete
LEP Growth Hub	Q2	Grant Verification complete
LEP Local Growth Fund	Q3	Grant Verification complete
Pot Hole Grant Fund	Q2	Grant Verification complete
Bus Subsidy Grants	Q3	Grant Verification complete
TfB Financial Management	Q2-3	Final Report
Buckinghamshire Pot Hole Grant Fund	Q3	Grant Verification complete
Client Transport Deep Dive Review	Q4	Deferred (agreed by Audit Board)
Highway Infrastructure Projects	Q3/4	Final Report
Growth Strategy - Governance	Q4	Deferred (agreed by Audit Board)

Audit	Timing	Status
Routewise audit	Q4	New audit deferred to 19/20 due to on-going procurement exercise within the service (agreed by Audit Board)
Ringway Jacobs - Themed Audit	Q4	Deferred (agreed by Audit Board)
SALIX Funding	Q4	Deferred due to an external review in progress by SALIX (agreed by Audit Board)
CHASC		
Direct Payments Follow-up (17/18)	Q1	Final Report
Use of Direct Payments	Q3/4	Final Report
CHCs - Application of Criteria	Q2	Final Report
Financial Processes - end to end	Q4	Defer to 19/20 due to the on-going iCares Project focus within the service and the year-end pressures (agreed by Audit Board)
Financial Controls and Forecasting	Q2-3	Final Report
Freemantle Contract (17/18)	Q1	Final Report (Partial) being re-evaluated as part of 19/20 contract audit
Safeguarding	Q4	Defer to 19/20 – Seeley’s audit undertaken on request of the service, will consider this with the new QAF (agreed by Audit Board)
Client Charging	Q3	Final Report
Seeley’s House	Q4	Final Report
Debt Recovery	Q2-3	Final Report
ASC Audit Processes	Q4	Defer to 19/20 due to CQC implementing new framework (agreed by Audit Board)
Medications Policy	Q3	Defer to 19/20 due to current joint review with Health (agreed by Audit Board)
DoLS	Q4	Deferred (agreed by Audit Board)

Audit	Timing	Status
Children's Services		
Children's Services Panel Processes (Children's Care Planning and Resources Panel and Complex Needs Panel)	Q4	Final Report
Financial Controls and Forecasting	Q2-3	Final Report
LADO	Q2	Final Report
NCTL Grant	Q3-4	Grant Verification requiring IA sign off. Ashmead Combined & Bedgrove Infant
Families First – Claim 1	Q2	Grant Verification completed
Families First – Claim 2	Q3	Grant Verification completed
Families First – Claim 3	Q4	Grant Verification completed
Hannah Ball Follow Up	Q3	Final Report
Highworth School Follow Up	Q3	Final Report
Downley School Follow Up	Q3	Final Report
Carrington School Follow Up	Q1	Final Report
Commissioning Placements	Q4	Deferred to 19/20 (agreed by Audit Board)
Special Education Needs	Q4	Final Report
Safeguarding Board	Q4	Deferred to 19/20 as there is new statutory guidance (agreed by Audit Board)

Appendix 3: Definition of Assurance Opinions

Key for the Overall Conclusion:

Below are the definitions for the overall conclusion on the system of internal control being maintained.

	Definition	Rating Reason
Substantial	There is a sound system of internal control designed to achieve objectives and minimise risk.	<p>The controls tested are being consistently applied and risks are being effectively managed.</p> <p>Actions are of an advisory nature in context of the systems, operating controls and management of risks. Some medium priority matters may also be present.</p>
Reasonable	There is a good system of internal control in place which should ensure objectives are generally achieved, but some issues have been raised which may result in a degree of risk exposure beyond that which is considered acceptable.	<p>Generally good systems of internal control are found to be in place but there are some areas where controls are not effectively applied and/or not sufficiently developed.</p> <p>Majority of actions are of medium priority but some high priority actions may be present.</p>
Partial	The system of internal control designed to achieve objectives is inadequate. There are an unacceptable number of weaknesses which have been identified and the level of non-compliance and / or weaknesses in the system of internal control puts the system objectives at risk.	<p>There is an inadequate level of internal control in place and/or controls are not being operated effectively and consistently.</p> <p>Actions may include high and medium priority matters to be addressed.</p>
Limited	Fundamental weaknesses have been identified in the system of internal control resulting in the control environment being unacceptably weak and this exposes the system objectives to an unacceptable level of risk.	<p>The internal control is generally weak/does not exist. Significant non-compliance with basic controls which leaves the system open to error and/or abuse.</p> <p>Actions will include high priority matters to be actioned. Some medium priority matters may also be present.</p>

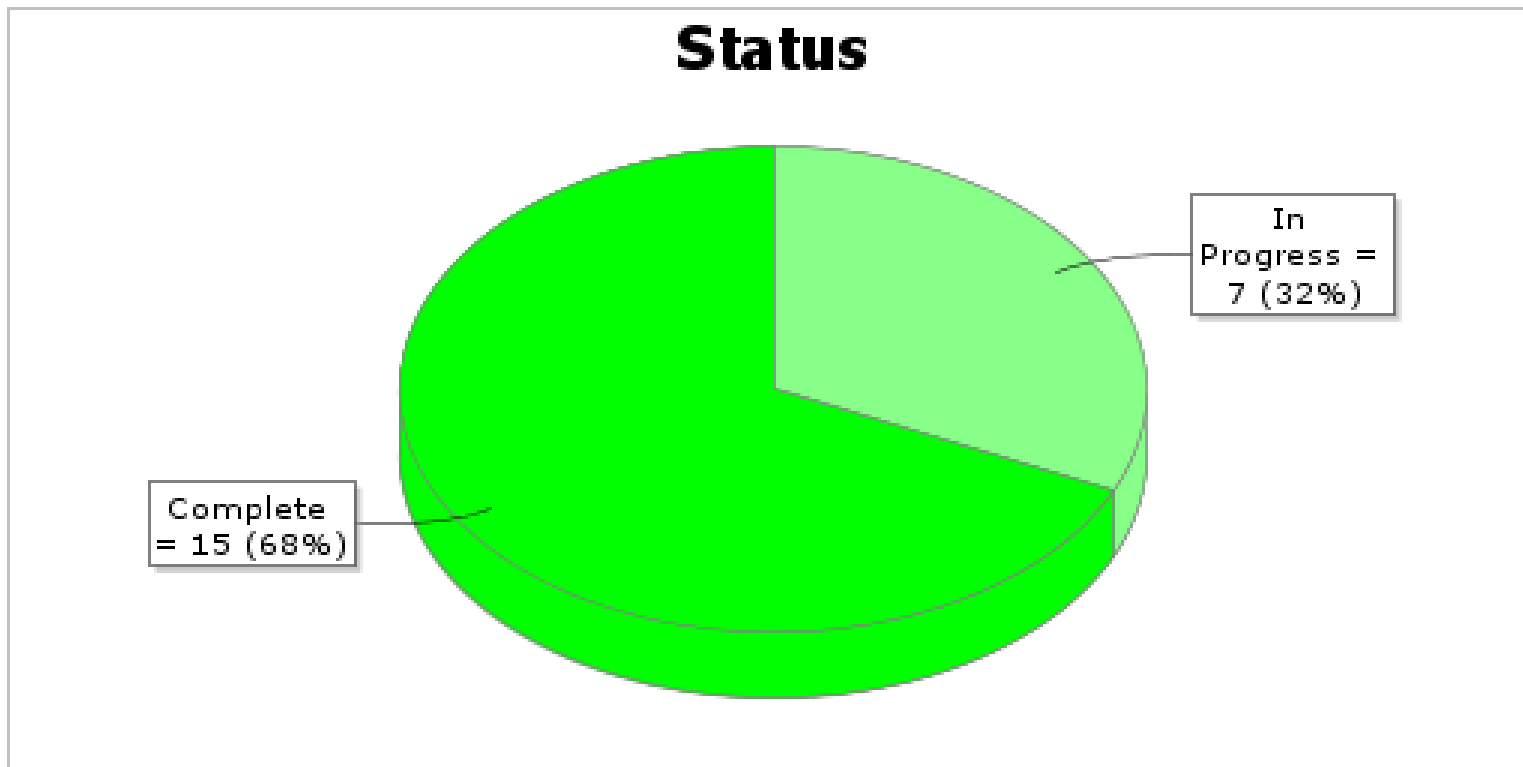
Management actions have been agreed to address control weakness identified during the exit meeting and agreement of the draft Internal Audit report. All high and medium management actions will be entered on the Council's Performance Management Software and progress in implementing these actions will be tracked and reported to the Regulatory & Audit Committee.

We categorise our management actions according to their level of priority:

Action Priority	Definition
High (H)	Action is considered essential to ensure that the organisation is not exposed to an unacceptable level of risk.
Medium (M)	Action is considered necessary to avoid exposing the organisation to significant risk.
Low (L)	Action is advised to enhance the system of control and avoid any minor risk exposure to the organisation.

APPENDIX 3 – MANAGEMENT ACTIONS SUMMARY

Transport Economy Environment All Management Actions Summary

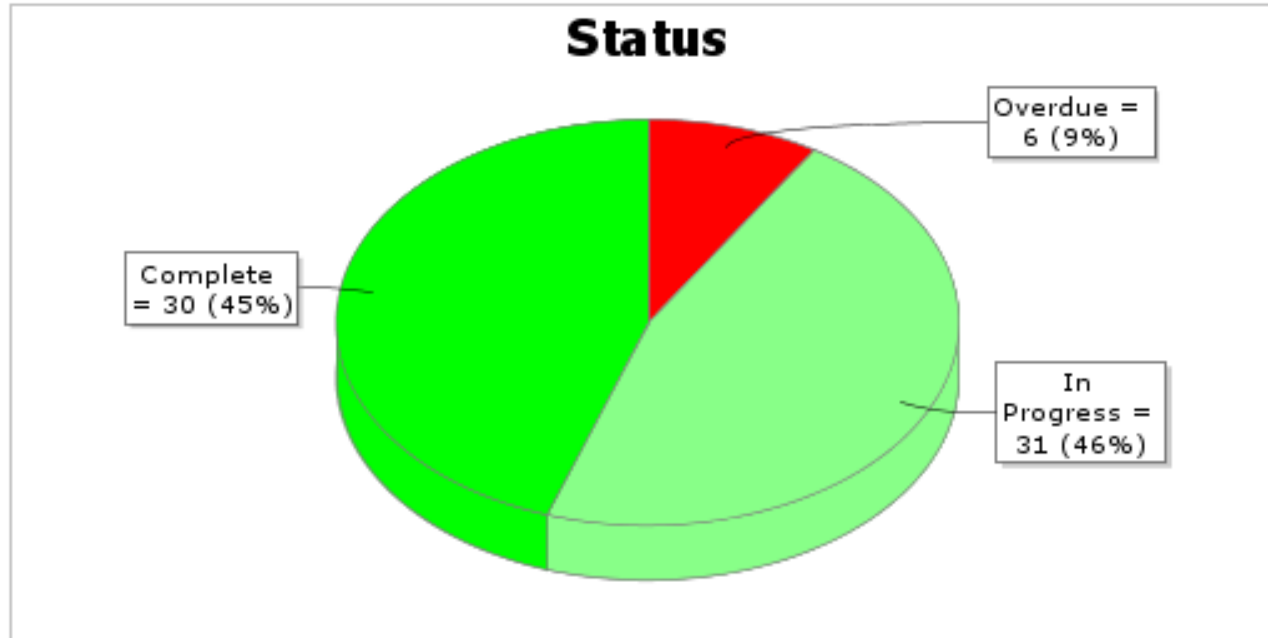


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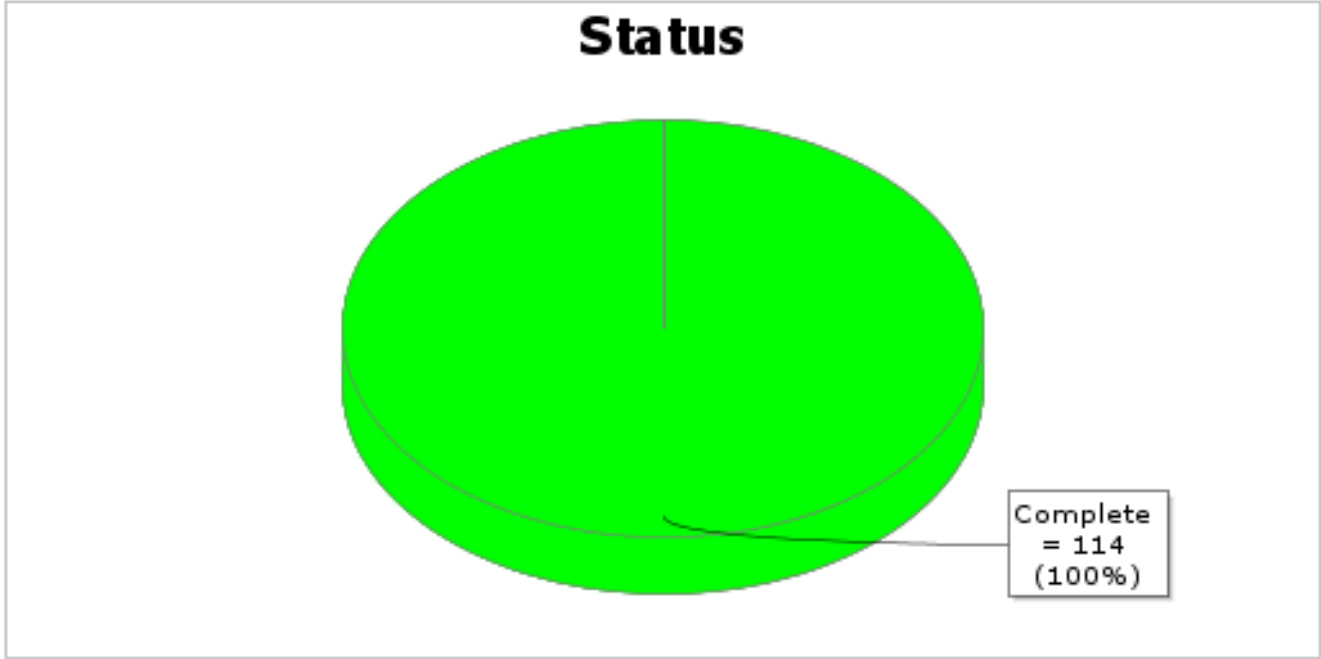
No Overdue Management Actions

Communities Health Adult Social Care All Management Actions Summary

Please note that the Communities Health Adult Social Care overdue actions relate to finance activities which are reported under the Resources Business Unit



Children's Services All Management Actions Summary

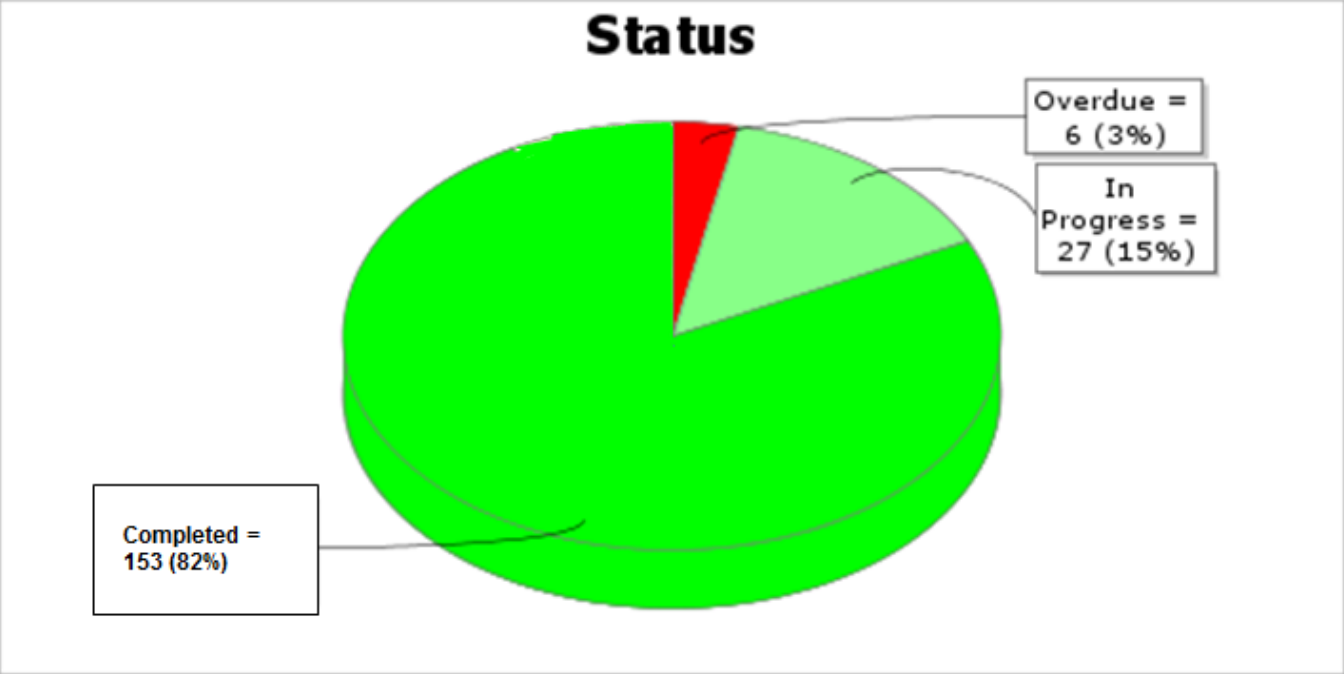


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No Overdue Management Actions

Resources All Management Actions Summary

Details of overdue management actions are reported in the private report pack of the Regulatory and Audit Committee agenda due to the confidential nature of the findings.



Regulatory and Audit Committee

Title:	Contract Standing Orders - Exemptions / Breaches
Date:	Report date 30 th July 2019
Author:	Cael Sendell-Price JP
Contact officer:	Cael Sendell-Price JP (01296) 674841
Local members affected:	N/A

For press enquiries concerning this report, please contact the media office on 01296 382444

Summary

This report provides an updated summary in relation to compliance with the Council's Standing Orders relating to Contracts (CSO) and compliance with the Public Contracts Regulations 2015

The reporting period covers the following periods:

- 1st April 2017 until 31st March 2018
- 1st April 2018 until 31st March 2019

Recommendation

Members are asked to note this report

1. Background

The Committee have received previous reports on this subject, the last presented on 12th September 2018.

2. Standing Orders Relating to Contracts, Exemptions and Breaches

Standing Order 7 of the Contract Standing Orders states that all purchases over £25K must be subject to competition.

Standing Order 5 allows an exemption to the requirement for competition and allows a contract to be placed by direct negotiation with one or more suppliers.

Exemptions under this Order, however, cannot be granted if EU Regulations apply i.e. purchases with a value of £181,302 (service threshold) or above. If a direct award is made which is above this threshold (if a legal alternative such as a

Framework is not used) a breach has occurred and officers are obliged to report this to the S151 and monitoring officer (statutory officers). In some instances there may be legal permitted changes within the Public Contracts Regulations 2015 which fall out of scope from these reporting requirements.

2. Exemptions

Procurement carries out commercial assessments on all exemptions using a risk-based approach. Legal and financial input is requested when appropriate.

Any exemption which exceeds 50K must have a financial assessment by the Finance Director of the particular Business Unit.

All exemptions are assessed by the S151 Officer. For an exemption below 50K this is delegated to the Procurement team.

For exemptions over £50k the final sign off is provided by the Head of Procurement, Executive Director for that Business Unit and by the Cabinet Member or Portfolio Holder.

The main factors considered in how the risk rating is arrived at include:

- The value of the contract and previous spend on the contract
- Reasons for the exemption e.g. only one supplier able to deliver, disruption to service
- Any risks associated with the particular supplier
- Whether the marketplace is prone to challenge
- The requirement is a one-time requirement
- There is an on-going requirement but a compliant procurement process is underway or substantially planned
- Possible reputational damage

Exemptions summary complete F/Y 17/18

- There were a total of 13 completed exemptions during 17/18
- The total value of exemptions approved during 17/18 was £965,220
- The highest value exemption was for £161,000
- The lowest exemption value was £25,000

Exemptions summary complete F/Y 18/19

- There were 14 completed exemptions This is slightly higher than the same period in 17/18
- The total value of exemptions approved during 18/19 is £1,141,181 which is higher than the total for 17/18 of £965,220
- The highest value exemption was for £388,392. This relates to a social care contract and legal advised that although this was in excess of the thresholds set out by CSO it was not a breach of EU thresholds (social care services have a threshold of £615,278 and therefore this was treated as an exemption and not a breach
- The lowest value exemption was for £15,630

Please see Appendix one, figures 1, 2 and 3 for a breakdown of these exemptions.

4. Breaches to Public Contracts Regulations 2015

One breach has been reported to the Statutory Officers in the period since the last report. Please see Confidential Appendix 2 for the full report.

5. Publication of Opportunities and Award Notices

The Public Contracts Regulations 2015 require Local Authorities to publish contract opportunities and award notices on the Government website Contracts Finder where the value is above their own quotation threshold.

In addition the Government Transparency Agenda requires all contracts with a value of 5K and higher to be published.

The Crown Commercial Service (CCS) is still considering the sanctions that will apply for non-compliance with these requirements. Currently CCS is monitoring these areas via a Procurement Review Service (previously the Mystery Shopping Service).

BCC meets these 2 requirements by including a 'Contract Award' step in the e-sourcing system for all 5K contracts which then publishes the Contract Notice electronically to ensure compliance.

Other LA's have adopted a different approach e.g. publishing details of 5K + contracts on their own webpages. There is no standard approach to meeting these requirements which allows comparisons or any benchmarking with other Authorities. The different quotation thresholds that Authorities use also make comparisons difficult.

For the period 1st April 2018 – 31st March 2019 a total of 672 projects were started in ProContract and approximately 85% have a complete award notice on Contracts Finder.

Quarterly reports are issued to officers to remind them to complete this step and these reports are also sent to the Business Unit Finance Directors.

The Council has been subject to one Mystery Shopper case in November 2015 but since then there have been no Mystery Shopping cases involving the Council.

Fig. 1 - Data summary**Summary of all Exemption to Standing Orders registered during Complete Fiscal Year 17/18**

Summary Complete FY 2017/18	Qtr. 1	Qtr. 2	Qtr. 3	Qtr. 4	Total
Total number. of exemptions registered	3	4	4	3	14
Total number. of exemptions cancelled during process	0	1	0	0	1
Lowest value exemption	£25,000	£46,250	£43,785	£35,308	
Highest value exemption	£80,000	£147,307	£161,000	£45,000	
Total no. of exemptions raised retrospectively	0	1	1	1	3
Total value of retrospective exemptions)	N/A	£102,000	£53,000	£40,000	
Total value of all exemptions	£195,732	£295,557	£353,623	£120,308	£965,220

Summary of all Exemption to Standing Orders registered during Complete Fiscal Year 18/19

Qtr. 1 2018/19	Qtr. 1	Qtr. 2	Qtr. 3	Qtr. 4	Total
Total number. of exemptions registered	4	3	3	5	15
Total number. of exemptions cancelled during process	1	0	0	0	1
Lowest value exemption	£43,500	£50,000	£16,250	£15,630	
Highest value exemption	£388,392*	£175,875	£100,250	£81,265	
Total no. of exemptions raised retrospectively	1	2	1	1	5
Total value of retrospective exemptions	£45,000	£102,950	£44,000	£15,630	
Total value of all exemptions	£476,892	£278,825	£164,500	£220,964	£1,141,181

*Legal advised that although this was in excess of the thresholds set out by CSO it was not a breach of EU thresholds (social care services have a threshold of £615,278 and therefore this was treated as an exemption and not a breach

Fig. 2 - Exemptions by Risk

Exemptions are assessed by Procurement, S151 Monitoring Officer and where required Finance and Legal.

Summary Complete Fiscal Year 2017/18	Qtr. 1	Qtr. 2	Qtr. 3	Qtr. 4	FY 17/18
Total no. of exemptions registered	3	4	4	3	14
Total no. of exemptions cancelled during process	0	1	0	0	1
Total no. of exemptions categorised as Low risk	3	2	4	3	12
Total no. of exemptions categorised as Medium risk	0	1	0	0	1
Total no. of exemptions categorised as High risk	0	0	0	0	0

Summary Complete Fiscal Year 2018/19	Qtr. 1	Qtr. 2	Qtr. 3	Qtr. 4	FY 18/19
Total no. of exemptions registered	4	3	3	5	15
Total no. of exemptions cancelled during process	1	0	0	0	1
Total no. of exemptions categorised as Low risk	3	3	3	4	11
Total no. of exemptions categorised as Medium risk	0	0	0	3	3
Total no. of exemptions categorised as High risk	0	0	0	0	0

Fig.3 - Exemptions by Service Area**Complete Fiscal Year 2017/18 and complete Fiscal Year 2018/19 (excludes cancelled Exemptions)**

Exemptions to Contract Standing Orders by Service Area (April 2017 –March 2018)	No. Low / Medium Risk	No. High Risk
CHASC - Adult Social Care	1	
CHASC - Adult Social Care	1	
CHASC - Culture & Leisure, Sport & Tourism	1	
CHASC - Strategic Commissioning	3	
CHILDRENS SERVICES - Learning, Skills & Prevention	1	
RESOURCES - Corporate Business Support	1	
RESOURCES - Finance Operations	1	
RESOURCES - Treasury	1	
TEE - Environment	2	
TEE - Growth & Strategy	1	
TEE - Waste Management	1	
TOTAL	13	0

Exemptions to Contract Standing Orders by Service Area (April 2018 – March 2019)	No. Low / Medium Risk	No. High Risk
CHASC - Strategic Commissioning	1	
CHASC - Transformation	1	
CHILDREN'S SERVICES - School commissioning	1	
CSCL - Children's Strategic Commissioning	1	
RESOURCES - Facilities Management	1	
RESOURCES - Finance Operations	2	
RESOURCES - Learning, Skills & Prevention	1	
RESOURCES - Procurement	1	
TEE - Client Transport	2	
TEE - Energy	1	
TEE - Environment	1	
TEE - Waste Management	1	
TOTAL	14	0

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