



## Audit Committee

Date: 15 June 2017  
Time: 7.00 pm  
Venue: Committee Room 1  
District Council Offices, Queen Victoria Road, High Wycombe Bucks

### Membership

Chairman: Councillor M C Appleyard  
Vice Chairman: Councillor R J Scott

Councillors: G C Hall, M Hanif, A Lee, Ms C J Oliver, N J B Teesdale and R Wilson

### Standing Deputies

Councillors P R Turner, D A C Shakespeare OBE, C Whitehead and K Ahmed

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## Agenda

Item		Page
1	<b>Apologies for Absence</b> To receive any apologies for absence.	
2	<b>Declarations of Interest</b> To receive any disclosure of disclosable pecuniary interests by Members relating to items on the agenda. If any Member is uncertain as to whether an interest should be disclosed, he or she is asked if possible to contact the District Solicitor prior to the meeting.  Members are reminded that if they are declaring an interest, they should state the nature of that interest whether or not they are required to withdraw from the meeting.	
3	<b>Minutes</b> To confirm the minutes of the meeting held on 23 March 2017.	1 - 6
4	<b>2016/17 Service Performance: Annual</b>	7 - 17
5	<b>Update on the Whistleblowing Policy</b>	
6	<b>Draft Annual Governance Statement - To Follow</b>	
7	<b>EY Progress Update</b>	18 - 25

<b>Item</b>		<b>Page</b>
8	<b>EY Annual Fee Letter 2017/18</b>	26 - 29
9	<b>Annual review of the Anti-Fraud and Corruption Policy - Report and Presentation</b>	30 - 44
10	<b>Information Sheets</b> Submission of Information Sheets in so far as they affect this Committee. Members are reminded to give 24 hours notice if they wish to ask a question on an Information Sheet to ensure that an answer can be given at the meeting. <ul style="list-style-type: none"><li>• 2/2017 Health and Safety Annual Report</li></ul>	45 - 53
11	<b>Audit Committee Work Programme</b>	54 - 56
12	<b>Supplementary Items</b> If circulated in accordance with the five clear days' notice provision.	
13	<b>Urgent Items</b> Any urgent items of business as agreed by the Chairman.	

**For further information, please contact Jemma Durkan on 01494 421635, [committeeservices@wycombe.gov.uk](mailto:committeeservices@wycombe.gov.uk)**

## Audit Committee Minutes

Date: 23 March 2017

Time: 7.00 - 8.20 pm

**PRESENT:** Councillor M C Appleyard (in the Chair)

Councillors S Saddique, A Lee, Ms C J Oliver, G Peart and G C Hall, R J Scott

**Also present:** Sue Gill (External Auditor, Ernst & Young)  
Councillor David Watson

### 1 APOLOGIES FOR ABSENCE

Apologies for absence were received from Councillor N Teesdale.

### 2 DECLARATIONS OF INTEREST

There were no declarations of interest.

### 3 MINUTES

**RESOLVED:** That the minutes of the meeting held on 19 January 2017 be confirmed as a correct record and signed by the Chairman.

### 4 HEALTH AND SAFETY WORK PROGRAMME 2017/18

The Committee considered the Health and Safety Work Programme for 2017/18.

It was reported that progress against the 2016/17 work programme was largely completed and the Council remained a relatively low risk organisation. Work to be highlighted in the 2017/18 work programme included; the need to review site security arrangements in light of the recent attack in Westminster, the potential for health & safety risks in WDC premises (e.g. Booker Depot and Saunderton Lodge), reviewing the Health & Safety intranet web pages, and reviewing the Service Level Agreement with Bucks County Council.

It was noted that the security arrangements review would include all public areas in the Council's buildings.

**RESOLVED:** That the Health and Safety Work Programme for 2017/18 be noted.

### 5 2016/17 SERVICE PERFORMANCE: Q3 (OCTOBER - DECEMBER)

The Committee were provided with an update on a selection of the corporate performance measures for Q3 (October – December).

Information was provided on 19 Level 1 Measures identified by the Audit Committee which included base data as appropriate to put the percentage outturns in context. The Committee specifically considered six targets that were identified 'red'; more than 5% away from target.

During the discussion Members made a number of points and received clarification on a number of queries as follows:

- Homelessness: It was noted that assisting households into private rented properties had become increasingly challenging due to the rise in market rents and this was a problem nationally. Also London borough councils had offered large incentives to landlords to accept clients; however in response WDC offered a good service.
- Sickness absence: There had been a seasonal increase in quarters 3 and 4. It was noted that this had been discussed at length at the Personnel and Development Committee.
- Planning appeals: If targets continued not to be met then an officer from Planning would be invited to a future Committee meeting to provide an explanation.
- Household waste: Data was not yet finalised however amounts collected and recycled were expected to be on target.
- Customer Service Centre: Members considered the number of calls answered within 20 seconds and recommended the current target be increased.

**RESOLVED:** That the 2016/17 Service Performance Q3 (October – December) be noted.

## **6 RED KITE UPDATE**

The Committee received a report which provided an update on Red Kite performance following the transfer of housing stock in December 2011.

The Housing Services Manager reported that according to the information provided by Red Kite they have completed all 109 promises made to tenants and residents prior to the 5 year 'deadline' as per the offer document. It was noted that regarding the Castlefield Regeneration residents had been consulted with and this was now at the pre-planning stage.

The Committee noted this information but were concerned at the accountability regarding the promises made and how these could be verified. It was noted that only the financial arrangements could be audited and Red Kite were reportable to the Homes and Community Agency. It was suggested that Red Kite board members could be invited to the meeting to provide information and that Red Kite be requested to verify the schedule of improvements made as set out in the agreement.

**RESOLVED:**

- i) That Red Kite be contacted to confirm the schedule of improvements made to properties as set out in the agreement.
- ii) That the Red Kite Performance Update be noted.

**7 REGULATION OF INVESTIGATORY POWERS ACT ANNUAL REPORT**

The Committee received a report which provided an update on the Regulation of Investigatory Powers Act (RIPA) Policy and the overall RIPA performance of the Council over the last year. The Principal Solicitor reported that there had been no RIPA activity at the Council since 2014 however the compliance arrangements for RIPA were inspected on 28 November 2016 by His Honour Brian Baker of the Office of Surveillance Commissioners (OSC). The outcome of the inspection had been positive with only three changes to the RIPA policy recommended. These were as follows:

- 4.9 - References and hyperlinks have been added to provide direct readers to the 2014 Home Office and the OSC Procedures.
- 6.15 - This clause has been amended to explain the risks regarding the use of social media and potential dangers that Officers, while investigating, arriving into potential RIPA territory.
- To remove the Corporate Director as an 'Authorised Officer' to maintain the independent supervisory role of the Senior Responsible Officer.

In response to a Member query it was noted that if Council officers were openly investigating or enforcing then this would not fall under the RIPA regulations as it would be considered open surveillance.

**RESOLVED:**

- i) That the removal of the Corporate Director as an 'Authorised Officer' highlighted in Appendix A be noted.
- ii) That the proposed amendments to the Council's RIPA Policy and Procedures highlighted in Appendix B to the report be approved.
- iii) That the present position with regards to the use of RIPA be noted.

**8 CERTIFICATION OF GRANTS AND CLAIMS**

The Committee received the Ernst and Young Certification of Grants and Claims Annual Report 2015-16. It was noted that no recommendations for action had been identified in the report.

The Revenues and Benefits Manager provided an explanation on the thresholds set by DWP for Local Authority errors and the value of these errors. It was reported that the extrapolated value of the errors had taken Wycombe over the DWP threshold and this could reduce the housing subsidy up to £400,000. It was noted that the Revenues and Benefit department had been at the forefront of government changes with an increase in work load and significant reduction in funding. Also staff sickness had been a factor in the ability to process work within set targets.

A number of actions had been put in place which included: a dedicated checking regime, access to external resources during peak periods, additional training, continued management of sickness and reviewing resourcing levels.

In response to a Members query it was noted that some housing benefit overpayments were recovered from future payments made to individuals.

**RESOLVED:** That the EY Certification of Grants and Claims Annual Report 2015-16 be noted.

## **9 PRESENTATION ON THE NEW ANNUAL GOVERNANCE STATEMENT**

The Committee received a presentation on the new Annual Governance Statement.

The Audit, Risk & Fraud Manager advised the Committee of the changes and challenges of the new governance framework. It was noted that a report on the new draft Annual Governance Statement would be provided at the next meeting.

Members noted that the Whistleblowing Policy and any whistleblowing incidents were under the remit of the Personnel and Development Committee. It was suggested that a report be brought to the next meeting of the Audit Committee regarding these arrangements in order to determine whether the Audit Committee's terms of reference required amendment to reflect the future involvement.

It was also noted that the terms of reference would need to be amended to reflect compliance with the Delivering Good Governance in Local Government Framework 2016. The Audit Risk & Fraud Manager would consult with Democratic Services to arrange this amendment.

It was noted that the presentation would be circulated to the Committee members for information.

### **RESOLVED:**

- i) That a report be brought to the June meeting of the Audit Committee regarding the Whistleblowing Policy arrangements.
- ii) That the terms of reference be amended to reflect the Delivery Good Governance in Local Government Framework 2016.

## 10 PROPOSED INTERNAL AUDIT PROGRAMME 2017/18

The Committee received a report which presented the proposed Internal Audit programme for 2017-18. It was noted that the programme had been compiled after taking into account the following contributions:

- Areas of interest from the Chief Executive, the Corporate Director, the Council's S151 Officer and the Heads of Service;
- Areas of interest as determined by the Audit, Risk and Fraud Manager;
- The contribution from members of the Audit Committee.
- The Strategic Risk Register was used as this provided a useful reference point as regards risk and control.

The Audit, Risk & Fraud Manager noted that a report on the implementation of the recommendations would be provided to members in September.

### **RESOLVED:**

- i) That the Internal Audit programme for 2017/18 be agreed.
- ii) The audit programme be reviewed half-yearly and reported as part of the Audit, Risk & Fraud Manager's half yearly report.

## 11 AUDIT COMMITTEE WORK PROGRAMME

The Audit Committee work programme as appended to the agenda was reviewed by the Committee.

A report on the Whistleblowing Policy arrangements would be brought to the June meeting for consideration.

It was noted that the draft Statement of Accounts for 2017/18 would be brought to Committee in May 2018 and a special meeting would need to be arranged for the final sign off in July 2018.

**RESOLVED:** That the forward work programme be noted and updated as above.

## 12 INFORMATION SHEETS

**RESOLVED:** That the following Information Sheets be noted.

- i) 02/2017 Homelessness – Customer Journey.

ii) 03/2017 Revenues and Benefits Information.

### 13 CHAIRMAN'S REMARKS

The Chairman noted that The Head of Finance and Commercial, Steve Richardson, was leaving Wycombe District Council and this would be his last Audit Committee meeting.

The Committee thanked Steve for his quality of work, guidance and advice and wished him well for the future.

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Chairman

**The following officers were in attendance at the meeting:**

Jemma Durkan	- Senior Democratic Services Officer
Steve Richardson	- Head of Finance and Commercial
Mike Howard	- Audit, Risk and Fraud Manager
Brian Daly	- Housing Services Manager
Aisha Bi	- Policy Officer
Paul Spencer	- Shared Support Services Manager
Catherine Herris-Smith	- Principal Solicitor
Andy Green	- Revenues and Benefits Manager



# Agenda Item 4

## 2016/17 SERVICE PERFORMANCE: Q4 (January – March)

Officer contact: Aisha Bi DDL: 01494 421981, Email: [aisha.bi@wycombe.gov.uk](mailto:aisha.bi@wycombe.gov.uk)

**Wards affected:** All

### **PROPOSED DECISION**

That the summary of the year to date outturns (January – March) for service performance be received.

#### **Corporate Implications**

1. Corporate business planning and monitoring is conducive to the discharge of the Council's various functions and is therefore authorised by Section 111 of the Local Government Act 1972.
2. Quarterly monitoring of performance enables the identification of areas of under-performance and action to be taken on these in 'real time' as appropriate, so that there are no surprises at year end.
3. The quarterly monitoring of the quality of the data also ensures that it is fit for purpose for decision making and complies with the dimensions of good data quality as set out by the Audit Commission and embedded within the Council's performance management framework and data quality policy.

#### **Executive Summary**

This report provides an update on the performance measures reported to audit committee for Q4 (January – March).

#### **Sustainable Community Strategy/Council Priorities - Implications**

Performance measures represent additional 'achievement' indicators that link to and support the aims and objectives of the Sustainable Community Strategy and the Council's Priorities (as set out in the Corporate Plan)

#### **Background**

The Council corporately reports 41 performance measures. A report providing an update on these performance measures is circulated to Strategic Management Board, Cabinet, and Audit Committee each quarter.

#### **Consultations**


Service Performance has been considered by Strategic Management Board (26 April 2017) and due to be considered by Audit Committee (15 June 2017).

#### **Executive Summary**

Appendix A: 19 Level 1 measures identified by Audit Committee. This includes the base data as appropriate to put the percentage outturns in context.

The Corporate policy team will be working with service areas in the coming year to review the performance measures. The aim will be to develop performance measures which directly link to the outcome of service areas.

## Appendix A: Level 1 Measures

Leader's Portfolio		2015/16 Actual	2016/17 Targets	Q1	Q2	Q3	Q4	Annual		Snapshot* / Comments *Q1 2014/15 to present
Code	Measure							Actual	Alert	
DL001	Total number of complaints received	461	NA	89	72	74	107	342	Data Only	
	Community	38		6	8	2	10	26		<ul style="list-style-type: none"> <li>All staff to received Communication training</li> <li>Wycombe Leisure Centre will ensure that users can make use of indoor cycling bikes in the event of a pool closure.</li> <li>Faulty blinds near the swimming pool have been fixed</li> </ul>
	Democratic, Legal and Policy	4		2	1	0	0	3		No complaints this quarter
	Finance	103		26	19	20	24	89		<p>During this quarter we have seen a small increase in complaints relating to Enforcement Agents (5 out of the 24).</p> <p>Given the nature of the work and with around 2,500 referrals each year, with only 5 complaints this does not suggest any underlying issues with this service.</p>



Exceeded target by more than 5%



Met or are within +/- 5% of target



More than 5% away from target

## Appendix A: Level 1 Measures

Leader's Portfolio		2015/16 Actual	2016/17 Targets	Q1	Q2	Q3	Q4	Annual		Snapshot* / Comments *Q1 2014/15 to present
Code	Measure							Actual	Alert	
DL001	Environment	230		43	34	40	51	168		<b>Waste</b> <ul style="list-style-type: none"> <li>• 3 Properties were placed on JWT hotspot list for a minimum of 6 weeks.</li> <li>• A property has been placed on the Collect and Return service</li> </ul> <b>Parking</b> <ul style="list-style-type: none"> <li>• Reduction in complaints about rough sleepers</li> <li>• Most complainants felt that the change to pay and display was not advertised enough and that signage has been poor in all car parks.</li> <li>• There were 592,874 car park users this quarter (0.006% complained)</li> </ul>
	Planning	21		11	9	11	17	48		No complaints this quarter were upheld as WDC did not fail to provide a service. Complaints were due to recipient being unhappy with a decision. We are currently working to steer people to submit a formal appeal rather than a complaint when unhappy with a decision.
	HR, ICT and Shared Support Services	65		1	1	1	5	8		Incorrect advice has been given by call centre - Administration team at CSC being provided with further training.



Exceeded target by more than 5%



Met or are within +/- 5% of target



More than 5% away from target

## Appendix A: Level 1 Measures

Finance and Resources Portfolio		2015/16 Actual	2016/17 Targets	Q1	Q2	Q3	Q4		Snapshot* *Q1 2014/15 to present
Code	Measure						Actual	Alert	
BV08	% of invoices paid within 30 days	97%	98%	97.6%	98.7%	99.9%	99.7%	●	
	Paid within 30 days	6,520		1,612	1,801	1,753	1,838		
	Total paid	6,693		1,652	1,825	1,755	1,844		
Comment:	Performance continues to be above target.								
BV78a	Average time taken to process HB / CTR: new claims (days)	22.5	18	26.9	26.6	24.5	24.17	▲	
	Total number of days taken	46,067		12,290	24,934	35,367	46,501		
	Number of new claims	2,051		457	938	1,441	1,905		
BV78b	Average time taken to process HB / CTR: change events (days)	10.1	8	9.3	9.9	9.8	7.7	●	
	Total number of days taken	339,693		73,980	141,808	196,673	256,260		
	Number of change events	33,671		7,965	14,275	19,987	33,234		
Comment for both measures:	Despite workloads remaining high and extra work caused by Government changes to the benefit cap, workloads are at a lower level at the end of the quarter. This can be seen in the in-month performance of March which was 22 days for new claims and 2.4 days for change events (reported PI's show cumulative data for the year to date).								



Exceeded target by more than 5%


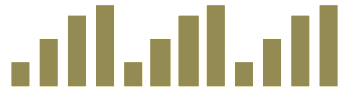




Met or are within +/- 5% of target



More than 5% away from target

## Appendix A: Level 1 Measures

Finance and Resources Portfolio		2015/16 Actual	2016/17 Targets	Q1	Q2	Q3	Q4 (Cumulative)		Snapshot* *Q1 2014/15 to present
Code	Measure						Actual	Alert	
BV009	% of Council Tax Collected	98%	85.7%	30%	58%	86%	98.6%		
	Estimated net collectable debit	£98,019,152		£31,613,136	£61,246,933	£ 90,550,097	£103,764,244		
	Total receipts (cumulative)	£99,998,737		£105,434,208	£105,518,361	£105,253,000	£105,253,000		
Comment	Performance has met target.								
Page 11 BV010	% of national non-domestic rates (NNDR) Collected	98.5%	82.7%	31.1%	57%	83%	97%		
	Estimated net collectable debit	£72,163,413		£23,635,014	£42,901,257	£ 62,424,919	£73,021,933		
	Total receipts (cumulative)	£73,240,650		£76,113,145	£75,730,612	£75,259,171	£75,259,171		
Comment	£62,352 below target, but well within tolerance limits.								



Exceeded target by more than 5%



Met or are within +/- 5% of target



More than 5% away from target

## Appendix A: Level 1 Measures

Housing Portfolio		2015/16 Actual	2016/17 Targets	Q1	Q2	Q3	Q4		Snapshot* *Q1 2014/15 to present
Code	Measure			Actual	Actual	Actual	Actual	Alert	
ES006	Number of people in temporary accommodation (TA)	89	N/A	101	109	96	82	N/A	
	Bed and Breakfast			24	26	21	8		
	Saunderton Lodge			31	30	29	30		
	Registered Provider			43	51	43	41		
	WDC retained properties			3	2	3	3		
Comment:	<p>This quarter we have recorded the lowest number of people in temporary accommodation this year. The team continue to work in partnership with Registered Providers and Private landlords to meet demand and there has been a reduction in bed and breakfast use due to work undertaken by officers in the period.</p> <p>Wycombe continues to perform better than neighbouring authorities. As at 31<sup>st</sup> December 2016 (the latest figures from DCLG) Wycombe had 1.45 households in TA per 1,000 households (down from 1.58 in Sept 2016) which is lower than the figure for England (3.26 up from 3.15); and the figure for neighbouring area such as South Bucks (2.50) and Slough (6.4).</p>								
ES008	Number of homelessness applications agreed for which we have a duty to provide housing	99	N/A	25	22	39	24	N/A	
Comment:	<p>The measure includes the number of people assisted through the homelessness prevention fund; the increasing difficulty to assist households into affordable private rented properties into the district due to market rents rising well above local housing allowance levels has made it difficult to meet our quarterly target of 60, and the annual target of 240.</p>								

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Exceeded target by more than 5%

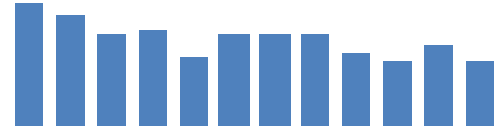



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More than 5% away from target

## Appendix A: Level 1 Measures

Housing Portfolio		2015/16 Actual	2016/17 Targets	Q1	Q2	Q3	Q4		Snapshot* *Q1 2014/15 to present
Code	Measure						Actual	Alert	
ES009	Number of households prevented from becoming homeless through WDC advice	232	240 (Qtr: 60)	50	43	55	45 (A:193)	▲	
Comment:	There is increasing difficulty in assisting households into affordable private rented properties in the district due to market rents rising well above local housing allowance levels making it difficult to meet our quarterly target of 60.								

HR, ICT and Customer Services Portfolio		2015/16 Actual	2016/17 Targets	Q1	Q2	Q3	Q4	Annual		Snapshot* *Q1 2014/15 to present
Code	Measure							Actual	Alert	
BV12	Average number of working days lost to sickness absence per FTE	6.8	7	5.24	5.15	8.61	7.59	6.52	●	
Comment:	<p>The Council's end of year absence rate remains below the target rate of 7 days per person per year and compares favourably with the average of 8.8 days per year lost to sickness absence in local government. (Local Government Workforce Survey Statistics).</p> <p>The Council has a number of interventions in place to support the effective management of sickness absence including: A comprehensive Absence Management policy and toolkit, training for managers in promoting a positive attendance culture, and Occupational Health Service and Employee Assistance Programme. There is also a Health &amp; Wellbeing Strategy in place to ensure staff members are supported through healthy lifestyle initiatives, including the introduction of Health and Well-being champions.</p>									

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Exceeded target by more than 5%





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## Appendix A: Level 1 Measures

HR, ICT and Customer Services Portfolio		2015/16 Actual	2016/17 Targets	Q1 Actual	Q2 Actual	Q3 Actual	Q4 Actual	Annual Actual		Alert	Snapshot* *Q1 2014/15 to present
HR002	Number answered within 20 seconds	68%	70%	70%	68%	72%	79%	73%			
	Total number of calls answered within 20 seconds	123,908		33,072	30,895	28,252	35,316	127,526			
	Total number of calls	180,988		47,058	45,521	39,368	44,605	176,553			
	<b>Breakdown: total number of calls by service area</b>										
	Revenues and Benefits	78,479		19,665	19,518	17,040	18,671	74,894			
	Electoral Services	1,274		599	102	68	86	855			
	Planning and Building Control	14,889		4,108	4,221	3,541	3,999	15,869			
	Homelessness and Housing Options	1,716		2,127	1,891	1,965	2,211	8,194			
	Environmental Health	3,300		706	878	635	761	2,980			
Switchboard	81,330		19,853	18,911	16,119	18,878	73,761				
Comment:	Satisfaction levels based upon quarterly survey was 86.4% at the end of March 2017 with 92% of calls this quarter being resolved at first point of contact.										



Exceeded target by more than 5%



Met or are within +/- 5% of target



More than 5% away from target



## Appendix A: Level 1 Measures

Planning Portfolio		2015/16 Actual	2016/17 Targets	Q1 Actual	Q2 Actual	Q3 Actual	Q4 Actual	Annual Actual		Alert	Snapshot* *Q1 2014/15 to present
NI157a	% of major applications determined in 13 weeks	72%	60%	83%	73%	64%	60%	71%		★	
	Determined in 13 weeks	34		5	11	7	6	30			
	Number determined	47		6	15	11	10	42			
Comment:	Above the government minimum set target of 60% for this quarter.										
Page 15 NI157b	% of minor applications determined in 13 weeks	77%	65%	80%	83%	77%	68.5%	77%		★	
	Determined in 13 weeks	333		87	82	99	74	342			
	Number determined	430		109	99	128	108	444			
Comment:	Above the government minimum set target of 65% for this quarter.										
BV204	% of section 78 planning appeals allowed	36%	40%	25%	32%	53%	31%	35%		●	
	Number of appeals allowed	25		6	7	10	4	27			
	Total number of appeals	69		24	22	19	13	78			
Comment:	Performance is within target for this year. The majority of the planning appeals allowed related to householder permissions. 11 applications related to 34 new dwellings in the district.										



Exceeded target by more than 5%



Met or are within +/- 5% of target



More than 5% away from target

## Appendix A: Level 1 Measures

Environment Portfolio		2015/16 Actual	2016/17 Targets	Q1	Q2	Q3	Q4	Annual		Snapshot* *Q1 2014/15 to present
Code	Measure							Actual	Alert	
NI192 (JWS5)	% of household waste reused, recycled and composted	52.6%	55.2%	54.9%	55%	49.8%	47.2%	51.9%	●	
	Tonnage of household waste reused, recycled and composted	50,416	51,995	14,601	13,967	11,356	10,512	50,436	●	
Comment:	<p>Figures are provisional as we do not have finalised tonnage data for March. Performance is similar to last year and within target. We have seen a reduction in the amount of composting collected during quarter 4 because we have seen a reduction in the number of households within Chiltern subscribed to green waste collections; this in turn has resulted in lower tonnage being collected. The reduction in subscribers is because many Chiltern residents had their green garden waste subscription expire in Q3 but have waited until April 2017 to renew. Overall we have seen a slight increase in the green waste collected this year compared to last year; and are within target for both measures.</p>									
Page 16 BV082ai (JWS1)	% of household waste recycled	25.8%	25.6%	22.5%	24.2%	24%	28.7%	24.7%	●	
	Tonnage of household waste recycled	24,755.8	25,204	5,977	6,140	5,465	6,397	23,979	●	
Comment:	<p>Figures are provisional as we do not have finalised tonnage data for March. During Q4 residents recycled more than expected, and this has had a large impact upon the recycling rate. Contributing to this was the increased amount of work by the Waste Project Officers, ensuring information was readily available for residents.</p> <p>The recycling rate is slightly lower than the previous year; however this follows a national trend of consumer behaviour, (e.g. fewer individuals buying newspapers) and of manufactures continually reducing the volume of packaging for their products.</p>									



Exceeded target by more than 5%

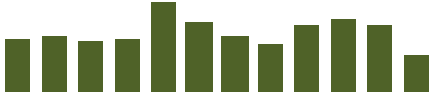



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More than 5% away from target

## Appendix A: Level 1 Measures

Environment Portfolio		2015/16 Actual	2016/17 Targets	Q1	Q2	Q3	Q4	Annual		Snapshot* *Q1 2014/15 to present
Code	Measure							Actual	Alert	
ES003 (JWS11)	% of calls to the Joint Waste Team which are abandoned	13.7%	N/A	16.2%	17.8%	16.4%	9.3%	15.3%	N/A	
	Number of calls abandoned	10,663		2,599	2,571	1,947	1,035	8,152		
	Total number of calls	77,894		16,049	14,427	11,854	11,076	53,406		
Comment:	Over the year performance has improved, as new members of staff have been fully trained and gained experience in their roles. During quarters two and three there were technical issues which impacted on performance. However during quarter four continued staff training and experience has improved the overall performance, fewer issues with the telephony system have also helped to provide a more reliable service.									
Page 17 ES005	% of programmed food premises interventions carried out	93%	90%	100%	97%	87.7%	94.5%	95.6%	★	
	Number of programmed interventions carried out	452		137	157	108	189	591		
	Number of interventions programmed	487		137	159	122	200	618		
Comment:	Team has achieved great performance despite additional demands placed on it with incidents									



Exceeded target by more than 5%



Met or are within +/- 5% of target



More than 5% away from target

# Audit Progress Report

Wycombe District Council

15 June 2017

Ernst & Young LLP



Wycombe District Council  
Queen Victoria Road  
High Wycombe  
Buckinghamshire  
HP11 1BB

30 May 2017

Dear Audit Committee Members

## **Audit Progress Report 2016/17**

We are pleased to attach our Audit Progress Report.

The report sets out the work we have completed since our last report to the Audit Committee. Its purpose is to provide the Committee with an overview of the stage we have reached in your 2016/17 audit and to ensure our audit is aligned with Committee expectations.

Our audit is undertaken in accordance with the requirements of the Local Audit and Accountability Act 2014, the National Audit Office's 2015 Code of Audit Practice, the Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA) Ltd, auditing standards and other professional requirements.

We welcome the opportunity to discuss this report with you as well as to understand whether there are other matters which you consider may influence our audit at this point.

Yours faithfully

Maria Grindley  
Executive Director  
For and behalf of Ernst & Young LLP  
Enc

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In April 2015 Public Sector Audit Appointments Ltd (PSAA) issued ‘Statement of responsibilities of auditors and audited bodies 2015-16’. It is available from the Chief Executive of each audited body and via the PSAA website ([www.psa.co.uk](http://www.psa.co.uk))

The Statement of responsibilities serves as the formal terms of engagement between appointed auditors and audited bodies. It summarises where the different responsibilities of auditors and audited bodies begin and end, and what is to be expected of the audited body in certain areas.

The ‘Terms of Appointment from 1 April 2015’ issued by PSAA sets out additional requirements that auditors must comply with, over and above those set out in the National Audit Office Code of Audit Practice (the Code) and statute, and covers matters of practice and procedure which are of a recurring nature.

This progress update is prepared in the context of the Statement of responsibilities. It is addressed to the Audit Committee, and is prepared for the sole use of the audited body. We, as appointed auditor, take no responsibility to any third party.

**Our Complaints Procedure –** If at any time you would like to discuss with us how our service to you could be improved, or if you are dissatisfied with the service you are receiving, you may take the issue up with your usual partner or director contact. If you prefer an alternative route, please contact Steve Varley, our Managing Partner, 1 More London Place, London SE1 2AF. We undertake to look into any complaint carefully and promptly and to do all we can to explain the position to you. Should you remain dissatisfied with any aspect of our service, you may of course take matters up with our professional institute. We can provide further information on how you may contact our professional institute..

## 1. Planned work

### Fee Letter and Audit Plan

We issued our 2016/17 fee letter to the Council in April 2016 and our audit plan went to the Audit Committee on 12th Jan 2017.

### Financial Statements

We adopt a risk-based approach to the audit and, as part of our ongoing continuous planning we continue to meet key officers regularly to ensure the 2016/17 audit runs as smoothly as possible and to identify any risks at the earliest opportunity. This includes meetings with staff from the Council to discuss issues arising from the 2015/16 audit and to examine ways to enhance the audit process for the 2016/17 financial statements.

#### Interim visit

##### Systems

We completed our interim work to identify the Council's material income and expenditure systems and to walk through these systems in January 2017. Our walkthroughs highlighted the following issue:

- One of the credit notes selected for walkthrough did not match the invoice referenced on it. We were able to find the actual invoice and the credit note was legitimate. However this represented a potential weakness in the system.

We are able to rely on a controls approach for the accounts payable system. This will substantially reduce sample sizes at year end and help to increase audit efficiency.

#### Early Substantive Testing

We scheduled our visit to carry out early testing for three weeks in February and shared our working paper requirements for this visit with the Council in early January 2017.

Our main areas of focus were:

- the first nine months' income and expenditure testing;
- plant, property and equipment (PPE) additions and disposals testing;
- significant contracts review;
- accounting policies;
- exit packages; and
- month 9 starters and leavers testing.

We were unable to carry out the planned income and expenditure testing because of problems mapping the Council's data so that our data analytics team could get it into a usable form.

We are also still waiting for information on the PPE disposals sample selected.

## **Value for money**

We are required to consider whether the Council has 'proper arrangements' to secure economy, efficiency and effectiveness in the use of resources.

Proper arrangements are defined by statutory guidance issued by the National Audit Office. They comprise your arrangements to:

- take informed decisions;
- deploy resources in a sustainable manner; and
- work with partners and other third parties.

Our work on the value for money conclusion is ongoing. We have no issues to bring to your attention at this stage.

## **Other Issues of Interest**

We will continue to send our sector briefings to members and discuss key issues with the Committee.

If members of the Audit Committee have any particular issues they want to discuss with us we would be pleased to do so.



## 2. Timetable

### Audit Committee Timeline

We have set out below a timetable showing the key stages of the audit, including the value for money work, and the deliverables we have agreed to provide to you through the 2016/17 Audit Committee cycle.

We will report to the Audit Committee throughout the audit as outlined below. This report summarises the progress made at this point. From time to time matters may arise that require immediate communication with the Audit Committee and we will discuss them with the Audit Committee Chairman as appropriate.

Following the conclusion of our audit we will prepare an Annual Audit Letter in order to communicate to the Council and its external stakeholders, including members of the public, the key issues arising from our work.

Audit phase	Timetable	Deliverables
High level planning:	<b>December 2016 to January 2017</b>	Fee Letter taken to the April 2016 Audit Committee
Risk assessment and setting of scopes	<b>January 2017</b>	Audit Plan
Testing routine processes and controls	<b>February 2017</b>	Progress report
Update on interim work completed to date	<b>June 2017</b>	Progress report
Value for money conclusion	<b>December 2016 to July 2017</b>	Ongoing
Year-end audit	<b>June-July 2017</b>	Report to those charged with governance  Audit reports (including our opinion on the financial statements and a conclusion as to whether the Council has proper arrangements for securing economy, efficiency and effectiveness in its use of resources).  Audit completion certificates
Reporting	<b>September 2017</b>	Annual Audit Letter



## Appendix A Audit Progress

### Progress against key deliverables

Key deliverable	Timetable in plan	Status	Comments
Fee Letter		Completed	Reported to Those Charged With Governance in April 2016
Audit Plan	Jan 2017	Completed	Reported to Those Charged With Governance on 12 January 2017
Progress Report to Those Charged with Governance	June 2017	Completed	To be presented to Those Charged With Governance on 15 June 2017
Audit Report (including opinion and vfm conclusion)	July 2017	Not due yet	
Audit Certificate	July 2017	Not due yet	
WGA Certificate	July 2017	Not due yet	
Annual Audit Letter	July 2017	Not due yet	

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# Agenda Item 8

## **ANNUAL AUDIT AND CERTIFICATION FEES 2017/18**

Officer contact: Stuart McGregor                      DDI. 01494 421322 Email  
stuart.mcgregor@wycombe.gov.uk

Wards affected: ALL

### ***PROPOSED DECISION***

To receive and comment on the Annual Audit and Certification Fees 2017/18 from Ernst and Young LLP.

### ***Reason for Decision***

The purpose of this Annual Audit and Certification Fee 2017/18 letter provides information on the audit and certification work proposed to be undertaken for the 2017/18 financial year at Wycombe District Council.

### **Corporate Implications**

1. There are no direct financial implications arising from this report.

### **Executive Summary**

2. To note the content of the Annual Audit and Certification Fees 2017/18 letter.

### **Sustainable Community Strategy/Council Priorities - Implications**

3. None

### **Background and Issues**

4. The Annual Audit and Certification Fees 2017/18 Letter is provided on an annual basis.

### **Options**

5. None

### **Conclusions**

6. The Annual Audit and Certification Fee 2017/18 letter sets out the audit and certification work for 2017/18.



# Agenda Item 8

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Karen Satterford  
Chief Executive  
Wycombe District Council  
Queen Victoria Road  
High Wycombe  
Buckinghamshire  
HP11 1BB

19 April 2017

Direct line: 07769 932604

Email: mgrindley@uk.ey.com

Dear Karen

## Annual Audit and Certification Fees 2017/18

We are writing to confirm the audit and certification work that we propose to undertake for the 2017/18 financial year at Wycombe District Council.

From 1 April 2015, the duty to make arrangements for the audit of the accounts and the certification of relevant claims and returns and to prescribe scales of fees for this work was delegated to Public Sector Audit Appointments Ltd (PSAA) by the Secretary of State for Communities and Local Government. In October 2015, the Secretary of State confirmed that the transitional arrangements would be extended for one year for audits of principal local government bodies only, to cover the audit of the accounts for 2017/18. The audit contracts previously let by the Audit Commission and novated to PSAA have therefore also been extended for one year to give effect to this decision.

From 2018/19, new arrangements for local auditor appointment set out in the Local Audit and Accountability Act 2014 will apply for principal local government and police bodies. These audited bodies will be responsible for making their own arrangements for the audit of the accounts and certification of the housing benefit subsidy claim. PSAA will play a new and different role in these arrangements.

### Indicative audit fee

For the 2017/18 financial year Public Sector Audit Appointments Ltd (PSAA) has set the scale fee for each audited body, following consultation on its Work Programme and Scale of Fees. There are no planned changes to the overall work programme for 2017/18. It is therefore proposed by PSAA that scale fees are set at the same level as those for 2016/17: these fees reflect the significant reductions made to scale fees since 2012/13.

The fee reflects the risk-based approach to audit planning set out in the National Audit Office's Code of Audit Practice for the audit of local public bodies.

The audit fee covers:

- the audit of the financial statements
- the Value for Money conclusion
- the Whole of Government accounts.

For Wycombe District Council our indicative fee is set at the scale fee level. This indicative fee is based on certain assumptions, including:

- the overall level of risk in relation to the audit of the financial statements is not significantly different from the previous year;
- officers meet the agreed timetable of deliverables;
- internal controls for the key processes identified in our audit strategy operate effectively;
- we can rely on the work of internal audit as planned;
- our accounts opinion and value for money conclusion are unqualified;
- the council provides good quality documentation;
- there is an effective control environment; and
- we get prompt responses to our draft reports.

Meeting these assumptions will help to ensure the delivery of our audit at the indicative audit fee which is set out below.

As we have not yet completed our audit for 2016/17, our audit planning process for 2017/18 will continue as the year progresses. We will review and update fees as necessary and within the parameters of our contract.

#### Certification fee

PSAA sets an indicative certification fee for our work on certifying the housing benefit subsidy claim. The indicative fee for 2017/18 will be based on actual benefit certification fees in 2015/16. However as PSAA has not yet finalised the actual 2015/16 benefit certification fee, it has not yet set the 2017/18 scale fees.

The indicative certification fee is based on the expectation that an audited body is able to provide the auditor with a complete and materially accurate housing benefit subsidy claim with supporting working papers, within agreed timeframes.

The indicative certification fee for 2017/18 relates to work on the housing benefit subsidy claim for the year ended 31 March 2018. We will set the fee at this level and update our risk assessment after we have completed 2016/17 benefit certification work, and to reflect any further changes in the certification arrangements.

#### Summary of fees

	Indicative fee 2017/18 £	Planned fee 2016/17 £	Actual fee 2015/16 £
Total Code audit fee	61,936	61,936	61,936
Certification of housing benefit subsidy claim	TBC	29,145	16,833

Any extra work that we may agree to undertake (outside the Code of Audit Practice) will be separately negotiated and agreed with you in advance.

#### Billing

The indicative code audit fee will be billed in 4 quarterly instalments of £15,484. We will also bill 25% of the indicative certification fee each quarter when it has been determined.

#### Audit plan

We expect to issue our plan in January 2018: this will include any significant financial statement risks identified, planned audit procedures to respond to them, and any changes in fee. It will also set out the significant risks identified to the Value for Money conclusion. Should we need to make any significant amendments to the fee during the audit, we will discuss them first with the Head of Finance and Commercial and, if necessary, prepare a report for discussion with the Audit Committee.

#### Audit team

The key members of the audit team for the 2017/18 financial year are:

Maria Grindley  
Executive Director

mgrindley@uk.ey.com

Tel: 07769 932604

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Sue Gill  
Manager

sgill4@uk.ey.com

Tel: 07779 575702

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We are committed to providing you with a high quality service. If at any time you would like to discuss how our service to you could be improved, or if you are dissatisfied with the service you are receiving, please contact me. If you prefer an alternative route, please contact Steve Varley, our Managing Partner, 1 More London Place, London, SE1 2AF. We will look into any complaint carefully and promptly and do all we can to explain the position to you. Should you remain dissatisfied with any aspect of our service, you may of course take matters up with our professional institute.

Yours sincerely



Maria Grindley  
Executive Director  
For and on behalf of Ernst & Young LLP  
United Kingdom

cc. Mike Appleyard Chairman of the Audit Committee  
Steve Richardson Head of Finance and Commercial

# Agenda Item 9

## **ANNUAL REVIEW OF ANTI FRAUD AND CORRUPUTION POLICY**

**Officer contact: Michael Howard DDI: 01494 421357 EXT: 3357**

**Mike.howard@wycombe.gov.uk**

**Wards affected: ALL**

### ***PROPOSED DECISION***

That the 2017 Anti-Fraud and Corruption Policy as attached at Appendix A be approved.

### **Corporate Implications**

The delivery of an Anti-Fraud and Corruption policy forms an integral consideration to the Council approach to tackling fraud and corruption.

### **Executive Summary**

The 2017 Anti - Fraud and Corruption Policy sets out the Council's approach to anti-fraud and corruption and replaces the previous policy which was approved by this Committee in June 2016.

The policy has been reviewed and the following revisions have been made:

Para - 1.8 - reference to external scrutiny by HM Revenues and Customs and Other Commissioners has been removed.

Para 1.10 - reference to training as part of the Anti- Fraud and Corruption Policy has been removed.

Para 2.3, 2.4, 2.5 wording has been revised in respect of the Disclosure (Whistle Blowing) Policy and the processes that will be followed.

Para 3.1 has been revised and is now reflected in an Appendix that sets out how the various Council polices are to be used to prevent, detect and investigate fraud.

Para 4.8 - 4.10 has been revised to provide clarity as regards Members Code of Conduct.

Para 5.10 - has been revised and reference to "reasonable belief" has been replaced with the "balance of probability" test which is in line with the Councils Disciplinary Policy.

Para 7 - reference to training has been removed from the Policy as it does not relate to operation of the Policy, however training and awareness as regards the Policy will continue to be provided by the Audit, Risk and Corporate Investigation Team.

The 3 approval signatories have been removed in line with other Council policies. Final approval of the Policy rests with the Audit Committee.



## **Background Papers**

Wycombe District Council's Anti- Fraud and Corruption Policy, approved by the Audit Committee on the 24<sup>th</sup> June 2016.

# ANTI FRAUD AND CORRUPTION POLICY



**Date created: March 2017**

**Version: 2.0**

**Author: Audit Risk and Fraud  
Manager**

## 1. Introduction

1.1 Fraud and corruption poses a risk to all local councils and there is an increasing awareness of the impact of fraud and corruption on the finances and reputation of a council.

1.2 Fraud is defined as:

“the intentional distortion of financial statements or other records, which is carried out to conceal or effect the theft of assets or money, or to mislead or misrepresent”

The Fraud Act 2006 sets out particular offences. Detailed below is a brief outline of the key sections of the legislation, it is not intended to be a comprehensive guide to the legislation but acts as a reminder of the general principles of law:

### **Section 2 - Fraud by false representation.**

A person is in breach of this section if he:

- dishonestly makes a false representation and
- intends by making the representation to make a gain for himself or another, or to cause loss to another or expose another to a risk of loss.

### **Section 3 - Fraud by failing to disclose information**

A person is in breach of this section if he:

- dishonestly fails to disclose to another person information which he is under a legal duty to disclose: and
- intends, by failing to disclose the information, to make a gain for himself or another, or to cause loss to another or to expose another to a risk of loss.

### **Section 4 - Fraud by abuse of position**

A person is in breach of this section if he:

- occupies a position in which he is expected to safeguard, or not to act against, the financial interests of another person.
- 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 to expose another to a risk of loss

## **Section 6 - Possession etc. or articles for use in frauds**

A person is guilty of an offence if he has in his possession or under his control any article for use in the course of or in connection with fraud.

## **Section 7 - Making or supplying articles for use in frauds**

A person is guilty of an offence if he makes, adapts, supplies or offers to supply any article-

- knowing that it is designed or adapted for use in the course of or in connection with fraud, or
- intending it to be used to commit, or assist in the commission of, fraud.

1.3 Corruption is defined as:

“the seeking or acceptance of a gift or reward (i.e. payment) which may influence the action of any person”

The Bribery Act 2010 outlines specific offences:-

**Making a bribe-** “offering, promising or giving a financial or other advantage with the intention of inducing or rewarding the improper performance of a relevant function or activity or as a reward for such improper action”.

**Accepting a bribe-** “requesting, agreeing to receive or accepting a financial or other advantage for the improper performance of a relevant function or activity or as a reward for such improper activity”.

1.4 This policy sets out the Council’s commitment to tackling fraud and corruption. The Council is committed to taking appropriate and decisive action against those committing, or attempting to commit, fraudulent or corrupt acts against the authority.

1.5 The Council's Anti-Fraud and Corruption Policy is based on a series of comprehensive and inter-related procedures and actions designed to deter, frustrate, or take effective action against any attempted fraudulent or corrupt acts affecting the Council. The following have been taken into account when drawing up the policy :

- Proportionate procedures
- Top level commitment
- Risk Assessment
- Due diligence
- Communication
- Monitoring and review

Any perceived gaps in policies and procedures have been identified and addressed. This will be monitored annually as part of the Annual Governance Statement (AGS) process. The Council is committed to

proportional implementation of these principles.

- 1.6 High standards of probity in public life and in the systems operated within local government are an essential expectation of the electorate, tax-payers and members of the public. These are vital in maintaining public confidence and are a fundamental cornerstone of effective governance. The minimisation of losses through fraud and corruption are essential in ensuring that resources are used for their intended purpose that of providing services to the residents of the district.
- 1.7 The Council also expects that stakeholders, individuals and organisations such as residents, suppliers, contractors and service providers will act towards the Council with integrity and without thoughts or actions involving fraud and corruption.
- 1.8 The Council is also aware of the high degree of external scrutiny of its affairs by a variety of bodies including:
- The Local Government Ombudsman.
  - External Auditor.
  - The public and service users – through the Council’s complaints procedure.
  - The Department of Work and Pensions (DWP).
- 1.9 The External Auditor has a statutory duty to check that the Council has in place adequate arrangements for the prevention and detection of fraud and corruption.
- 1.10 Wycombe District Council’s Anti-Fraud and Corruption Policy covers:
- Culture and stance against fraud & corruption (section 2);
  - Corporate framework (Section 3);
  - Procedures in place that help prevent fraud & corruption (section 4);
  - Detection and investigation (section 5);
  - Deterrence (section 6);
  - Conclusion (section 7).

## **2. Culture and Stance against Fraud & Corruption**

- 2.1 Wycombe District Council is determined that the culture and tone of the organisation is one of honesty and opposition to fraud and corruption. The Council is committed to the highest possible standards of openness, probity and accountability and adopts a proportionate response to fraud and corruption that serves the public interest test and represents value for money.
- 2.2 The Council expects all members and officers to behave with propriety and to be accountable. Members and Officers, at all levels, will lead by example in ensuring adherence to legal requirements, standing orders, financial regulations, codes of conduct, procedure and practices.

- 2.3 The Council will provide clear routes by which concerns can be raised by both members and officers, and those outside who are providing, using or paying for public services.
- 2.4 The Council has adopted a Disclosure (“Whistle Blowing”) Policy. This allows concerns to be raised by employees, in the certainty that they will be treated seriously and be properly investigated. Every effort will be made to ensure that anonymity and confidentiality are maintained. But, there is a need to ensure that any investigation process is not misused and therefore any abuse, such as raising malicious or vexatious allegations may be dealt with as a disciplinary matter.
- 2.5 Where sufficient evidence exists in any fraud or corruption case, officers will either refer the matter to the Policy for investigation or following an investigation by the Corporate Fraud Team will refer the matter to the District Solicitor for prosecution.
- 2.6 Senior Management (Chief Executive, Corporate Director, and Heads of Service) are responsible for following up any allegation of fraud or corruption received and are expected to deal swiftly and firmly with those who defraud the Council or who are corrupt. The Council, including Members, Director and senior management, will be robust in dealing with financial and non-financial malpractice.

### **3. Corporate Framework**

- 3.1 Documents and systems are already in place within Wycombe District Council that provides a well-defined prevention, detection and investigation process. Please see Appendix 1.

### **4. Detailed Procedures in place which help prevent fraud & corruption**

- 4.1 Our key anti-fraud arrangements include:

#### **Employees**

- 4.2 The Council recognises that a key preventative measure in the fight against fraud and corruption is to take effective steps at the recruitment stage to establish, as far as possible, the previous record of potential employees, in terms of their propriety and integrity.
- 4.3 In particular written references will be obtained regarding the honesty and integrity of potential employees before employment offers are made. Proper written evidence of all qualifications claimed will also be obtained. In this regard, temporary and contract employees should be treated in the same manner as permanent employees. Disclosure and Barring Scheme checks will be carried out on all relevant employees and subject to regular repeat.
- 4.4 Employees of the Council are expected to abide by the Council's Standards of Conduct (as set out in Terms and Conditions of Service) and any other relevant policy which sets out the Council's requirement on personal conduct. Employees are also expected to follow any Code

of Conduct related to any personal professional body of which they are a member.

- 4.5 The Council has in place disciplinary procedures and rules for all categories of employee. Any breach of conduct will be dealt with under these procedures and could result in dismissal.
- 4.6 Officers are reminded that under the Officers Code of Conduct that they must operate in accordance with Section 117 of the Local Government Act 1972, regarding the disclosure of pecuniary interests in contracts relating to the Council or the non-acceptance of any fees or rewards whatsoever other than their proper remuneration.
- 4.7 The Code of Conduct requires officers to maintain conduct of the highest standards such that public confidence in their integrity is sustained. The Code includes guidance on declaring any conflicts of interest, accepting gifts and hospitality. The definition of fraud does not relate solely to cases where the person committing the fraud receives a benefit from the act, but also cases where it is a third party who receives the benefit.

### **Members**

- 4.8 The Code of Conduct for Members, which forms part of the Constitution of Wycombe District Council, governs Members standards of behavior.

This Code is divided into three parts:

- General Interests (Scope and General Obligations),
- Interests (Personal Interests, Disclosure of Personal Interests),
- Prejudicial Interests,

- 4.9 These matters and other guidance are specifically brought to the attention of Members at the induction course for new Members and are in documentation supplied to each Member.
- 4.10 Members play an important role in respect of this Policy by leading by example and actively demonstrating their support

### **Internal Control Systems**

- 4.11 The Council has a Constitution which includes Standing Orders, Financial Regulations and various rules and codes of conduct in place that ensure officers act in accordance with best practice when dealing with Council business. These include the Planning Matters Guidance Note and additional protocol (approved by Members) dealing with the involvement of Members in the Planning process.
- 4.12 The Chief Financial Officer has a statutory responsibility under Section 151 of the Local Government Act 1972 to ensure that proper arrangements are made for the Council's financial affairs. In addition, under the Accounts and Audit Regulations 2006 as the "responsible financial officer", he is required to determine the accounting control systems which shall include:

- "measures to enable the prevention and detection of inaccuracies and fraud",
- "identification of the duties of officers dealing with financial transactions and the division of responsibilities of those officers in relation to significant transactions"

The latter requirement is a key control in the prevention of impropriety.

- 4.13 The Council's aim is to have sound financial systems and procedures that incorporate efficient and effective internal controls. As part of the strategy, the "separation of duties" is a fundamental control within the system, especially when involving significant transactions.
- 4.14 Under the Council's Financial Regulations, the Corporate Director is responsible for ensuring that adequate controls are in place. The existence, appropriateness, and effectiveness of these internal controls is independently monitored and reported upon by the Council's Internal Audit, Risk & Corporate Investigations and the External Auditor.
- 4.15 The Council develops and is committed to maintaining systems and procedures that incorporate efficient and effective internal controls including adequate separation of duties. These controls help prevent and detect irregularities occurring. The Corporate Director and Managers are required to ensure that controls are properly maintained and documented within their areas of responsibility.

### **Complaints Procedure**

- 4.16 The Council has an established procedure for dealing with and monitoring complaints from the public. Members of the public may refer complaints to the Local Government Ombudsman for investigation where they are not happy or satisfied with the Council's handling of the complaint. Where a complaint indicates possible fraud or corruption, it is referred to the Audit, Risk & Fraud Manager for investigation.

### **Partnerships with Others**

- 4.17 The Council has a variety of arrangements in place with other agencies to encourage and facilitate the exchange of information and investigation in relation to the detection and prevention of fraud and corruption. These include arrangements with the following:
- External Auditor
  - Department for Work & Pensions (DWP)
  - The Police
  - National Anti-Fraud Network
  - Social Housing Landlords

The Council expects all its partners to operate to the same high standards as itself with relation to Anti-Fraud and Corruption.



- 4.18 The Council operates the Housing Benefit Verification Framework in line with Central Government initiatives to reduce fraud and error.
- 4.19 The Council has a Fraud Hotline, an on-line fraud referral form and a dedicated e-mail address in order to allow members of the public to report individuals suspected of abusing the benefits system (see paragraph 5.3).

### **Standards Complaints**

- 4.20 Any complaint of alleged Member misconduct or fraud that constitutes a breach of the Council's Code of Conduct for Members should be made to the Council's Monitoring Officer for local assessment and determination.

### **Data Matching**

- 4.21 Data matching is the comparison of personal data held in different systems. One important use of data matching is the identification of potential fraud, but it can also be used to ensure that a client receive all their entitlements and is a useful tool in ensuring that data is held in a standardised format.
- 4.22 Examples of data matching on a large scale are the Cabinet Office National Fraud Initiative (NFI) and the Department for Work & Pensions Housing Benefit Matching Service (HBMS). This Council subscribes to both of these initiatives.
- 4.23 The stated purpose of the NFI is to assist auditors in their assessments of the arrangements that have been put in place by management to prevent and detect fraud and corruption and to enable management to detect fraud. It now includes the matching of data provided on a voluntary basis by a number of organisations, e.g. some Housing Associations.
- 4.24 At a local level, auditors can examine or compare records and data from different sources to test controls in financial systems and to carry out substantive tests on the validity of individual transactions and financial statements as a whole. This includes the use of computer assisted audit techniques (CAAT's) to compare or match data within individual computer files or between different data sets.
- 4.25 All auditors have a responsibility to plan their audits to have a reasonable expectation of detecting material misstatements resulting from error, fraud or irregularity. However, the Statement of Auditing Standards (specifically SAS 110) issued by the Auditing Practices Board clearly establishes that the primary responsibility for the prevention and detection of fraud rests with the management of audited bodies, not the auditor.

## **Housing Benefit and Council Tax Reduction Scheme Fraud**

- 4.26 Fraud against Housing Benefit and the Council Tax Reduction (CTR) Scheme are the single most common occurrences of fraud within a local authority, with investigation and enforcement now split between the DWP for housing benefit related fraud and the Council's Corporate Investigation Team for (CTR) fraud.
- 4.27 There are dedicated officers at the DWP and the Council whose role it is to investigate alleged fraudulent housing benefit claims and CTR claims. The identification of fraud arises from several different areas which include:-
- referrals from benefit assessment officers
  - information from other sources – such as the public
  - data matching within the Council and with other organisations
  - pro-active investigations into specific areas.

NB – Any allegations of housing benefit fraud are referred directly to the DWP.

## **Risk Management**

- 4.28 Effective Risk Management is a key dimension of the Council's corporate governance arrangements and the Council, via its Risk Management Policy, has defined risk management as a systematic and iterative approach to assessing and addressing risk. Risk mitigation measures will be put in place in areas where the unacceptable exposure to risk has been highlighted.
- 4.29 Each service function should be assessed on a regular basis to identify areas of particular operational risk, including where appropriate an assessment of susceptibility to fraud or corruption. This will highlight any operational areas where the environment is more prone to abuse, and thereby identify areas worthy of specific fraud or corruption preventative initiatives for prioritisation purposes. Managers have a responsibility to act to manage identified risks.
- 4.30 The identification of the risks in these areas allows the implementation of control measures to reduce both the likelihood and impact of fraud and corruption.

## **Money Laundering**

- 4.31 Under the Proceeds of Crime Act 2002 and the Money Laundering Regulations the Council is required to report to the National Crime Agency (NCA) any circumstances about clients' business that tends to make them "know or suspect or have reasonable grounds for knowing or suspecting that a crime has been committed [by a client]". If the Council fails to do so, then the Council will commit a criminal offence and

consequently senior officers will face the sanction of fines and/or

imprisonment.

This will impact on the way the Council operates and any crimes, however small, shall be reported. All reports must be made in the strictest confidence and the Council cannot inform its customers or clients, either directly or indirectly, that a report has been made. Consequently, Council staff may not enter into any correspondence or discussions with clients regarding any issue that might arise in this context.

4.32 In responding to the possibility that a client may deliberately or inadvertently be involved in money laundering, the Council will be focusing on the following key areas:

- Assigning officers to manage the anti-money laundering processes within the Council;
- Ensuring key staff are familiar with the requirements of the regulations and the Council's procedures
- Ensuring key staff have an understanding or expectation of how clients behave so that they proactively identify unusual activities; and
- Satisfying itself as to the identity of clients where appropriate. To this end the Council has introduced rigorous procedures with respect to establishing identity where necessary and will keep a copy of the confirmatory evidence.

## **5 Detection and Investigation**

5.1 It is the responsibility of Senior Management to prevent and detect fraud and corruption.

5.2 In addition, Internal Audit and External Audit will liaise closely and implement a cyclical programme of audits which will test for fraud and corruption.

5.3 However, despite the best efforts of managers and auditors, many frauds are discovered by chance or a "tip-off" reported via a dedicated phone line – 0800 0158995 – and a dedicated e-mail address – [fraud.investigations@wycombe.gcsx.gov.uk](mailto:fraud.investigations@wycombe.gcsx.gov.uk). It is often the alertness of employees and the public that enables detection to occur.

5.4 This document provides a clear path for raising concerns and facilitating "tip-offs", and the fraud-response arrangements, outlined herein, enable such information or allegations to be properly dealt with.

5.5 The Council's "Whistle Blowing" Policy also gives advice on how to raise a concern and the safeguards and support that are available to those that raise concerns.

5.6 Financial Regulations require officers to report all suspected irregularities to the relevant Corporate Director, the Chief Executive, Head of Service or the Audit, Risk & Fraud Manager.

- 5.7 Senior Management is responsible for following up any allegation of fraud or corruption that they receive; by immediately informing the Audit, Risk & Fraud Manager. The Corporate Fraud Investigation Team will undertake the following :-
- deal promptly with the matter;
  - record all evidence that has been received;
  - ensure that evidence is sound and adequately supported;
  - secure all of the evidence that has been collated;
  - where appropriate, liaise with other departments within the Council and take on the role of “lead” officer;
  - where appropriate, contact other agencies, e.g. Police;
  - when appropriate, arrange for the notification of the Council's insurers;
  - where appropriate, prepare a report to the Audit, Fraud and Risk Manager for a decision as to what further actions is to be taken in accordance with the appropriate policy.
- 5.8 Reporting suspected irregularities is essential to the Anti-Fraud and Corruption Policy and ensures: -
- consistent treatment of information regarding fraud and corruption;
  - proper investigation by an independent and experienced audit team;
  - the proper implementation of a fraud response investigation plan;
  - the optimum protection of the Council's interests.
- 5.9 Depending on the nature and anticipated extent of the allegations, Internal Audit will normally work closely with management, Personnel Legal Services, other Council departments and other agencies, such as the Police. This is to ensure that all allegations and evidence are properly investigated and reported upon, and where appropriate, maximum recoveries are made for the Council.
- 5.10 The Council's disciplinary procedures will be used where the outcome of the Audit investigation indicates improper behavior; “balance of probability” is sufficient ground for dismissal, rather than proof beyond reasonable doubt.
- 5.11 Where financial impropriety involving officer or Members is discovered, the Council's presumption is that the Police will be called in. Referral to the Police is a matter for the Chief Executive; in practice, these duties are delegated to the Head of Finance and Commercial Services. Officers will be consulted, as appropriate during an investigation and the Chief Executive must be kept informed of referrals to the Police. Referral to the Police will not inhibit action under the disciplinary procedure.
- 5.12 The Council's External Auditor also has powers to independently investigate fraud and corruption. This may or may not be done in conjunction with the Internal Auditors.

5.13 To protect privacy and comply with the Human Rights Act, all criminal investigation agencies will need to demonstrate that any intrusion into an individual's privacy is essential to an investigation. Where surveillance is considered appropriate it will be necessary for it to be approved by an Authorising Officer (Corporate Director or Head of Service) and then authorised by a Magistrate or Justice of the Peace before it can commence.

5.14 To ensure good practice, any surveillance carried out on the Council's behalf must be authorised to ensure necessity and proportionality, which are guiding principles under the Regulation of Investigatory Powers Act 2000 (as amended). Where officers are considering hiring a private company to undertake surveillance work they must seek agreement with the Audit, Fraud and Risk Manager prior to any appointment.

## **6. Deterrence**

6.1 There are a number of ways to deter potential fraudsters from committing or attempting fraudulent or corrupt acts, whether they are inside and/or outside of the Council, and these include:-

- Publicising the fact that the Council has a proportionate response to fraud and corruption and states this at every appropriate opportunity, for example, clause in contracts, statements on benefits claim forms, publications etc.
- Acting robustly and decisively when fraud and corruption are suspected and proven – for example, the termination of contracts, dismissal, prosecution etc.
- Taking action to affect the maximum recoveries for the Council – for example through agreement, Court action, penalties, insurance etc.
- Having sound internal control systems, that still allow for innovation, but at the same time do not provide the opportunity for fraud and corruption.

## **7 Conclusion**

7.1 The Council has in place a clear network of systems and procedures to assist it in the fight against fraud and corruption. It is determined that these arrangements will keep pace with any future developments, in both prevention and detection techniques, regarding fraudulent or corrupt activity that may affect its operation or related responsibilities.

7.2 To this end, the Council will maintain a continuous overview of these arrangements.

7.3 In response to the Bribery Act 2010, the Council has undertaken a review of its existing policies and procedures and has determined that a separate policy on the Bribery Act is not required as existing policies and procedures outlined in this Policy are considered sufficient and proportionate to the risks and activities undertaken by the Council

**Appendix 1**

**Wycombe District Council's Corporate Framework**

	Prevention	Detection	Investigation
<b>Codes of Conduct for Members and Officers</b>	•		
<b>Disclosure "Whistle Blowing" Policy</b>	•	•	•
<b>Complaints Procedure</b>		•	•
<b>Standing Orders and Financial Regulations</b>	•		
<b>Sound internal control systems, procedures and reliable records.</b>	•	•	•
<b>Effective internal audit</b>	•	•	•
<b>Effective recruitment and employee vetting procedures</b>	•		
<b>The council's disciplinary procedures</b>	•	•	•
<b>Clear responsibilities, accountabilities and standards</b>	•		
<b>The Regulation of Investigatory Powers (RIPA) Procedures</b>	•	•	•
<b>Membership of the Anti -Fraud Network(NAFN)</b>	•	•	
<b>National Fraud Initiative</b>	•	•	•
<b>Acceptable Usage Policy.</b>	•		



## INFORMATION SHEET

**Audit Committee - 15 June 2017**

**Issue No: 02/2017**

**Date Issued: 5 June 2017**

### **HEALTH AND SAFETY – ANNUAL REPORT FOR 2016-17**

Officer contacts:

- Paul Spencer, Shared Support Services Manager - 01494-421107
- Pat Beveridge, Health & Safety Advisor (Bucks CC) - 01494-421973
- Chris Greenaway, Health & Safety Co-ordinator – 01494-421066

### **Executive Summary**

1. The current contract with Buckinghamshire County Council (BCC), for the provision of a health and safety service runs until March 2018. This agreement has strengthened the Council's resilience for health and safety matters with the provision of a part-time advisory presence on site at the QVR offices and a telephone advice line for managers/staff during office hours. This is complemented by the full time Health and Safety Co-ordinator post who offers immediate support and advice.
2. As was noted at the last Audit Committee meeting (23 March 2017), all of the agreed actions on the Health and Safety work programme for 2016/17 have been completed, with the exception of the introduction of new software for accident reporting and undertaking DSE Assessments. Progress on implementing these new systems was delayed whilst BCC appointed a new Principal Health and Safety Consultant.
3. A new work programme for 2017-18 has been developed, and was shared with the Audit Committee in March 2017.
4. Each WDC service area produced a health and safety action plan for 2016-17, and progress has been monitored quarterly. All Service Health and Safety Leads have reported that good progress had been made during the year and that agreed actions had been completed.
5. A model Health and Safety Action Plan for 2017-18 was issued to Service Leads in January with corporate issues that need to be addressed during 2017-18. Final Health and Safety Action Plans were agreed and work underway by end May 2017.

6. Overall, the Council's risk profile remains low. The number of accidents this year has remained broadly static. The annual statistics provided at Section F include two incidents of illness. There has been a small increase in the number of near misses; but no trends have been identified. Slips, trips and falls are the most reported category of accidents again this year; 28% of all accidents and near misses are slips trips and falls.
7. Health and safety training has continued to be a priority during the year; ninety-four employees attended a variety of health and safety courses. Twenty-seven new starters attended an Induction course, which includes the Council's procedures for managing health and safety.
8. The Health and Wellbeing Strategy has been fully implemented this year; the committee meets every two months to discuss various initiatives and strategies to improve the health, wellbeing and mental health of employees.

## **Background and Issues**

### **A Health and Safety Work Programme 2016-17 - progress**

9. During the last financial year the vast majority of the work programme actions have been successfully completed. The outstanding introduction of new software was caused by a delay at BCC whilst a new Principal Health and Safety Consultant was recruited and appointed in February 2017. Key areas addressed during the year are:
  - ensuring two service areas were audited. Both Parking Services and Housing Services were audited and both achieved a 'good' rating. All action points have now been completed.
  - ensuring all WDC services completed a health and safety action plan. Progress against these service plans has been monitored at each HWSBOG meeting.
  - ensuring all WDC service areas have up to date service risk assessments in place
  - supporting the rolling out of team stress risk assessments across the Council.
10. A review of WDC's safe practices and procedures has identified gaps in the information and guidance being provided for managers and employees. It was agreed to adopt Bucks County Council's set of health and safety policies and procedures to fill this gap. These were introduced from June 2016 onwards – the policies and procedures have continued to be amended to better reflect WDCs circumstances and adopt new guidance issued by enforcing authorities and other professional bodies.
11. The arrangements for monitoring the Council's Health and Safety Performance were reviewed in December 2016. It was agreed that because H&S risks



across the Council were low, and well managed, that we could streamline the monitoring arrangements by disbanding the Strategic group, and giving the Operational Group full responsibility for monitoring the Council's health and safety performance. Following each Operational Group meeting, a report is submitted to the Senior Management Board (SMB) for information and for any decision to be made where required.

12. The Manager's Health and Safety checklist (WDC H&S Policy 2.6) has been revised to produce two versions one for managers of low risk environments (for example the QVR offices), and one for Heads of Services and Service Property Managers (eg of higher risk sites such as Booker Depot and Saunderton Lodge). The 2 checklists will be launched shortly, so that all managers have clear signposting of what H&S information they need, what actions they need to take, and where to find assistance.
13. A comprehensive monitoring checklist has also been provided for contract managers managing third party providers who provide a service on behalf of WDC. This has been used by officers (for example in Community Services) who manage contracts delivered by third party service providers e.g. Ranger Services and Places for People.

## **B Health and Safety Work Programme 2017-18**

14. The work programme for 2017-18 has been agreed and work is already underway to deliver it. The priorities this year are:
  - to ensure training needs are identified and a programme of health and safety training is developed with BCC;
  - an ongoing review and updating of WDC Health and Safety policies and procedures;
  - to develop new WDC policies e.g. for the use of drones (to be linked to emerging national guidance) and for bomb threats and terrorist incidents;
  - to ensure that stress and job based risk assessments are being completed by Services;
  - to monitor progress of seven Service Health and Safety Action Plans
  - to undertake a full review of BCC/WDC's Service Level Agreement (SLA) and future arrangements from April 2018;
  - to review the new internal governance structures (following changes made in January 2017);
  - to review the health and safety role of Property Managers;
  - to implement online accident reporting tool (Assessnet);
  - to develop online DSE self-assessment process.

## **C Health and Safety Audits**

15. Two formal health and safety audits of WDC services were undertaken during 2016/17. Both Parking Services and Housing Services were audited and were graded as 'Good'. All action points have been completed.
16. Community Services, and HR/ICT/SSS will be audited during 2017-18 probably during August.

#### **D QVR 14 office accommodation**

17. During 2016-17, Corporate Health and Safety have continued to support staff with individual workstation assessments in QVR. Requests for new/different chairs have been the main issue again this year, together with some requests for different workstation accessories e.g. ergonomic mice/keyboards:

- 23 individual DSE assessments have been undertaken;
- 16 'users' identified with work related upper limb disorders have been provided with fully adjustable workstation chairs to relieve their symptoms;
- 50 damaged chairs have been identified and removed.

18. A small number of Varidesks have been purchased and been made available on all floors in QVR, following a recommendation from Public Health England on the health benefits of workers spending two hours a day standing rather than sitting at their workstations. Varidesks are a device that enables workers to quickly alternate between sitting and standing at their workstations.



19. Following the Fire Risk Assessment for QVR, work has been undertaken to improve
  - fire evacuation signage;
  - information signage on Fire Wardens and First Aiders for each floor/building.

20. An Environmental Survey was undertaken in September 2016 following the complaints from a small number of staff that were concerned that they were experiencing symptoms of Sick Building Syndrome. An independent company, Alcumus, was commissioned to examine all aspects of the office environment including monitoring to determine the presence of airborne bacteria, yeasts and mould spores within the offices. The survey compared the results with the Chartered Institute of Building Services Engineers (CIBSE) guidance on the "ideal" environmental conditions required in an office. The survey identified slightly above average levels of carbon dioxide on the day of the survey. To address this, the Facilities Management team has installed a sensor into the air handling unit, which automatically increases the ventilation rates in the building, if required, to ensure the carbon dioxide levels remain within CIBSE's recommended guidance. Otherwise, the Environmental Survey concluded that

the office environment is safe, and there is no evidence of any micro-organisms that might be contributing to any ongoing staff illness or poor health. There have been no further complaints and an analysis of staff absence does not indicate any building related illnesses.

21. The Ken Morgan room has been adapted and procedures created to improve the personal safety of staff undertaking interviews 'under caution'. Training in the use of the equipment and procedures has been given to front line staff.

## **E Key WDC premises**

22. During 2016/17 Corporate Health and Safety have continued to inspect higher risk premises to ensure that they are compliant with health and safety standards. The following positive progress has been made:

- Saunderton Lodge was inspected by the Corporate Health and Safety team in October 2016 and March 2017. Good progress has continued to be made with very few outstanding maintenance issues to be addressed.
- Booker Depot – An off-duty HSE Inspector advised WDC by e-mail on 26 November 2013, that he “*was concerned about overall traffic management*” on the Booker Depot site, and that there was “*potential for a serious workplace transport incident*” due to safety issues with the segregation of vehicles and pedestrians.

Health and Safety, Estates and DBK Management Agents inspected the Depot in June 2016. The depot was inspected again in September 2016 and although a traffic management system had been implemented progress on the action plan was slow, and some other issues also remained unresolved.

Booker Depot was inspected again in March 2017, and showed that good progress had been made in the intervening six months. This had coincided with the appointment of new Agent for the site. Very few action points now remain unresolved.

- Wycombe Resource Zone (WRZ) – Corporate Health and Safety is due to inspect WRZ again in May 2017.
- Easton Street Car Park – the Corporate Health and Safety team has met with Parking and Housing Services following complaints from staff encountering rough sleepers in the morning when they arrive for work.

Following these meetings, the risk assessment for parking at Easton Street has been amended, and now includes the wide-ranging measures and initiatives that Housing and Parking have implemented to try to reduce/resolve the problem.

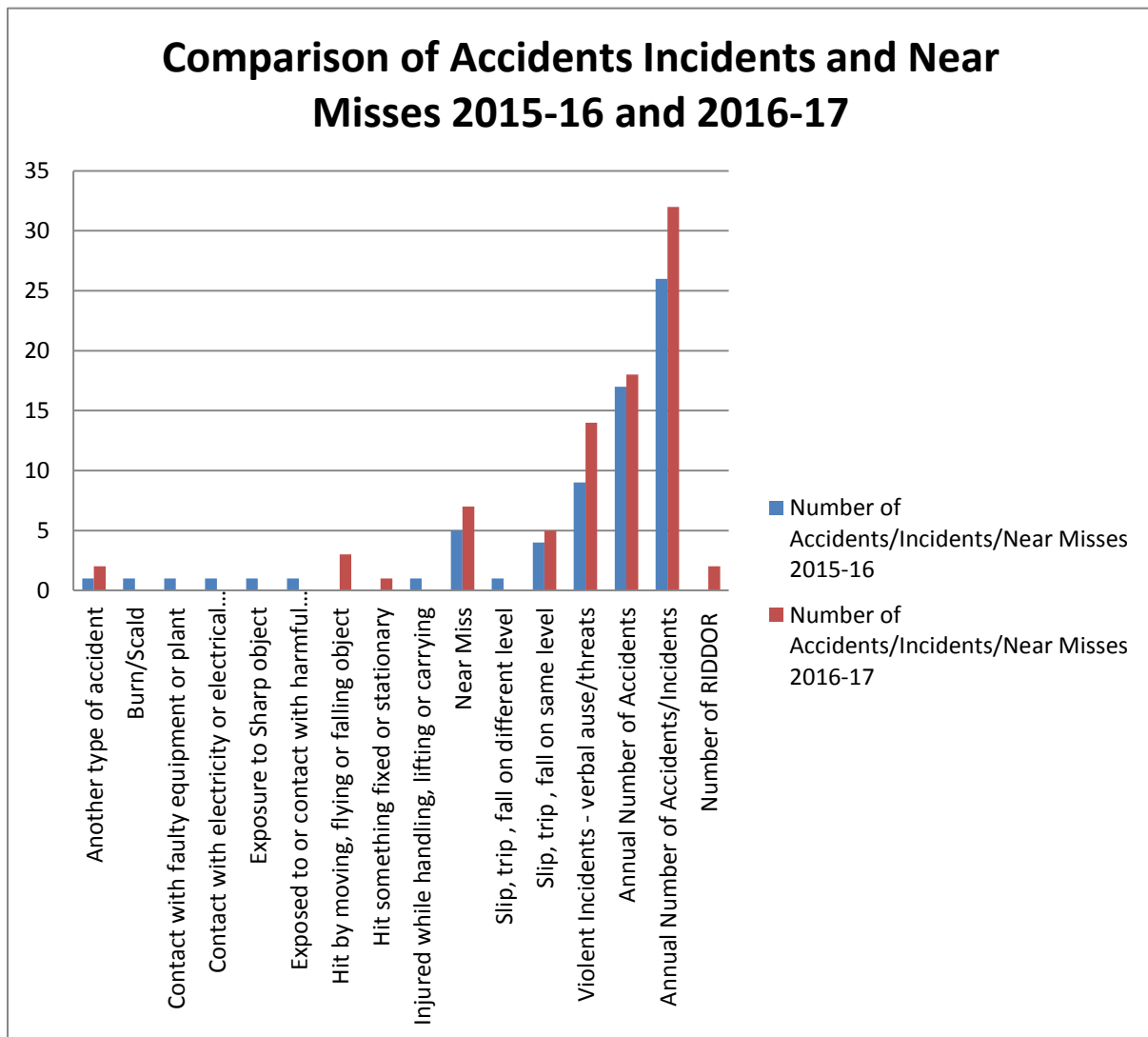
**F Health and Safety Performance 1 April 2016 – 31 March 2017**

**F1 Accident/incidents 1 April 2016 – 31 March 2017**

	2015/16		2016/17	
	Number Reported	RIDDOR Reportable	Number Reported	RIDDOR Reportable
Accidents - Employees	7	0	8	2
Accidents – Non-employees	5	0	2	N/A
Near Miss	5	0	6	N/A
<b>Total Number of Accidents and Near Misses</b>	<b>17</b>	<b>0</b>	<b>16</b>	<b>2</b>
Incidents of Illness where paramedics attended	1	N/A	2	N/A
Violence at Work Incidents (resulting in additions to Cautionary Contacts Register)	9	N/A	14	N/A

- The table above indicates that the number of accidents has remained broadly static between 2015/16 and 2016/17. This remains a very low level of accidents for an organisation of our size. During the year no major issues arose and a number of minor accidents/incidents were dealt with locally.
- There has been a very small increase in the number of near misses, but no trends have been identified. Slips, trips and falls are the most reported category of accidents again this year; 28% of all accidents and near misses are slips trips and falls.
- Two slip/trip/fall accidents have been reported to the HSE under the Reporting of Injuries, Diseases and Dangerous Occurrences Regulations (RIDDOR), as the injured employees were absent from work for over 7 days. One of these accidents was reported as a precaution, as the employee who was injured had no recollection whether they fell on or just outside Council premises.
- Although the numbers remain low overall, there has been another increase in the number of verbal abuse and threatening behaviour incidents that have been reported this year. The number of violent

incidents has jumped from 9 to 14. The services most at risk (Housing Services and the Reception/Customer Services Centre) both have risk assessments in place, which includes personal safety training, refresher training on the use of personal alarms. The graph below compares causes of accidents for 2015-16 with 2016-17



## F2 Annual Health and Safety Training Statistics 1 April 2016 – 31 March 2017

Course Name	No of Courses	Total No of Participants
Asbestos Awareness	2	15
Automatic Defibrillator Training	1	7
Control Of Substances Hazardous To Health	1	1
Evac Chair Training	1	8

<b>Course Name</b>	<b>No of Courses</b>	<b>Total No of Participants</b>
Fire Risk Assessment	2	3
Health & Safety Induction	3	27
Legionella	1	3
Manual Handling	2	2
Pin Point Training	11	23
<b>TOTALS</b>	<b>24</b>	<b>89</b>

- Training remains a high priority activity for Services. Training needs have been identified in Service Health and Safety Action Plans for 2017-18. One advantage of working with BCC is that Services have access to a wide range of health and safety training courses; some have been provided to teams at the Council offices in Wycombe.

## **G Health and Safety Resourcing**

- The contract for health and safety partnership working with BCC continues to provide stability for the Council. Pat Beveridge has continued to attend the QVR offices one day a week as our “competent person” and is available at other times to ensure that our statutory obligations are met.
- The Partnership continues to work well - working relationships and levels of trust and co-operation are extremely positive
- Basic health and safety requirements (e.g. accident reporting, violence at work, fire safety, first aid etc.) are now more strongly managed
- Personal development of the in-house Health and Safety Co-ordinator has progressed well. He has continued to extend his knowledge and range of skills and achieve accredited health and safety certification.
- Overall, this partnership has ensured a robust and resilient health and safety service for the Council to ensure that our statutory obligations are met, and that safe practice is promoted and monitored. We will meet with BCC in the coming months to decide on the level of service that is required from April 2018 onwards.

## **Conclusion**

- The health and safety function has continued to build on the previous year’s considerable work to introduce arrangements for complying with health and safety legislation and good practice. Although the Council’s risk profile remains very low, extensive work has been undertaken to improve the basic

framework for managing health and safety.

- In particular, the agreement with BCC for the resourcing of health and safety, the introduction of an extensive set of policies and procedures and a comprehensive training programme means that we have a strong and resilient base in place.

# Agenda Item 11

## Wycombe District Council

### DRAFT AUDIT COMMITTEE WORKPLAN

#### Work Programme – September 2017 – March 2018

Title & Subject Matter	Contact Officer	Training
<b>September 2017</b>		
<b>Approval of 2016/17 Statement of Accounts</b> Report to approve the 2016/17 Statement of Accounts	Head of Finance and Commercial	
<b>External Auditor's ISA 260 Audit Results Report</b> To consider Ernst & Young's Audit Results Report and findings from the 2016/17 audit.	External Auditor	
<b>Implementation of Internal Audit Recommendations</b> Report providing an update on the progress of the implementation of recommendations that had arisen from the final reports issued during 2016/17.	Audit, Risk & Fraud Manager	
<b>Treasury Management Annual Report 2017/18 &amp; Prudential Indicators</b> Report setting out the treasury management activities for the first six months of 2017/18, including prudential indicators, investment and borrowing.	Financial Services Manager	
<b>2017/18 Q1 Service Performance Report</b> Report providing information on specific performance indicators from April to June	Corporate Policy Team Leader	
<b>November 2017</b>		
<b>2017/18 Q2 Service Performance Report</b> Report providing information on specific performance indicator from July to September	Corporate Policy Team Leader	
<b>Audit, Risk &amp; Fraud Manager's Half Yearly Report</b> Report setting out the first six months of activity for 2017/18.	Audit, Risk and Fraud Manager	
<b>Treasury Management Mid-Year Report 2017/18</b> Report setting out the treasury management activities for the first six months of 2017/18, including prudential indicators, investment and borrowing.	Financial Services Manager	



Title & Subject Matter	Contact Officer	Training
<p><b>Health &amp; Safety Mid-Year Report 2017/18</b> Review of activities completed against the Annual Health and Safety Action plan and reportable incidents.</p>	Shared Services Support Manager	
<p><b>2017/18 Q2 Services Performance Report</b> Report providing information on specific performance indicators from July to September.</p>	Corporate Policy Team Leader	
<b>January 2018</b>		
<p><b>Draft Audit Committee Annual Report</b> Proposed Annual Report of the work of the Audit Committee which is published on the Council's website.</p>	Audit, Risk and Fraud Manager	
<p><b>Annual Review of the Risk Management Policy</b> Review of the Council's Risk Management Policy and proposed changes</p>	Audit, Risk and Fraud Manager	
<p><b>Treasury Management Strategy 2018/19</b> Proposed Annual Treasury Management Strategy for 2018/19.</p>	Head of Finance and Commercial	
<p><b>Ernst &amp; Young Annual Audit Plan &amp; Annual Fee Letter</b> The Council's external auditors work plan for 2017/18 including their work on the Statement of Accounts, Value for Money opinion and grant claims. Also the proposed audit fees for 2017/18.</p>	External Auditor	
<b>March 2018</b>		
<p><b>Certification of Grants and Claims Annual Report</b> Report from the Council's External Auditors on the results of their work of the 2016/17 Housing Benefit Subsidy Claim</p>	External Auditor	
<p><b>Health &amp; Safety Work Programme 2018/19</b> Proposed Annual Health and Safety Action Plan for 2018/19.</p>	Shared Services Support Manager	
<p><b>Regulation of Investigatory Powers Act Annual Report</b> Update on the use of these powers by the Council in performing its enforcement activities.</p>	Principal Solicitor	
<p><b>Internal Audit Plan</b></p>	Audit, Risk and Fraud	

Title & Subject Matter	Contact Officer	Training
A report setting out the proposed Internal Audit coverage for 2018/19.	Manager	
<b>2017/18 Q3 Services Performance Report</b> Report providing information on specific performance indicators from October to December.	Corporate Policy Team Leader	