



## Audit and Governance Committee agenda

Date: Wednesday 11 May 2022

Time: 10.00 am

Venue: The Oculus, Buckinghamshire Council, Gatehouse Road, Aylesbury HP19 8FF

### Membership:

R Newcombe (Chairman), L Clarke OBE (Vice-Chairman), D Anthony, R Carington, A Christensen, T Dixon, M Dormer, C Etholen, D Goss, M Hussain, S Rouse and N Thomas

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<b>12</b>	<b>Exclusion of the public Resolved:</b>  that under Section 100(A)(4) of the Local Government Act 1972, the public be excluded from the meeting on the grounds that it involves the likely disclosure of exempt information as defined in the paragraph indicated in Part 1 of Schedule 12A of the Act.	
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Agenda Item 3  
**Buckinghamshire Council**  
**Audit and Governance**  
**Committee**

## Minutes

**MINUTES OF THE MEETING OF THE AUDIT AND GOVERNANCE COMMITTEE HELD ON TUESDAY 22 MARCH 2022 IN THE OCULUS, BUCKINGHAMSHIRE COUNCIL, GATEHOUSE ROAD, AYLESBURY HP19 8FF, COMMENCING AT 10.00 AM AND CONCLUDING AT 11.25 AM**

### **MEMBERS PRESENT**

L Clarke OBE (Vice-Chairman, in the Chair), D Anthony, T Dixon, D Goss, M Hussain and N Thomas

### **Agenda Item**

#### **1 APOLOGIES**

Apologies were received from Councillors M Dormer, C Etholen, R Newcombe, and S Rouse.

In the absence of Councillor Newcombe, Chairman, Councillor L Clarke OBE, Vice-Chairman, took the Chair for the duration of the meeting.

#### **2 DECLARATIONS OF INTEREST**

There were no declarations of interest.

#### **3 MINUTES RESOLVED –**

**That the Minutes and confidential Minutes of the meeting held on 25 January 2022, be approved as a correct record.**

Mr Richard Ambrose, Service Director for Corporate Finance and Section 151 Officer provided an update on the Statement of Accounts 2020/21 which had been scheduled to be presented to this meeting. A number of questions had been raised by the external auditors which required additional work and had coincided with periods of staff absence. The external auditors had returned on site to complete their work and the next meeting date of this Committee on 11 May was seen as being achievable to present the accounts. If significant changes were required to the accounts, the possibility of arranging a further meeting for Committee Members would be explored.

Members discussed the potential risk of the accounts being further delayed beyond 11 May and heard that this would complicate the 2021/22 accounts which were presently in the process of being closed down. The Chairman and Vice-Chairman of the Committee would be kept informed of progress and of any significant change.

#### 4 COUNCIL CONSTITUTION

The Committee received a report which set out proposed changes to the Constitution. The oversight of the Constitution was shared between the Audit and Governance Committee and the Standards and General Purposes Committee. The power to change the Constitution was reserved to full Council via recommendation from the Standards and General Purposes Committee. The Monitoring Officer also had delegated authority to make amendments to ensure the Council conducted itself lawfully, and minor amendments where appropriate.

A Constitution Members Working Group consisting of the Chairmen and Vice-Chairmen of both the Audit and Governance Committee and the Standards and General Purposes Committee had met a number of times to consider proposed changes and provide initial comments to help inform the review of the Constitution. Feedback from appropriate members and officers to the proposals had also been obtained.

The proposed changes were detailed in Appendix 1 of the report.

Key points highlighted during discussion included:

- The reasons under the third point on Planning on page 24 of the reports pack would be amended to reflect that to have triggered a Planning Officer's report, the planning application would have already met the requirements to be called in.
- A concern was raised that by removing the flexibility of the Chairman of Council to add and remove items to the agenda of the Council AGM this may result in urgent items of business being unnecessarily delayed.
- It was explained that at present the deadline for submitting public questions to Select Committees fell on the date of agenda publication and that by amending this timing requirement, the public would have more time to view items of business and submit questions accordingly.
- Members suggested that the proposed change relating to the role of Chairman and Members not being able to nominate themselves for the role, should also note that each nomination required a seconder.
- The point on strengthening provision within the Constitution which required officers to share information with local Members on issues impacting their areas would ensure there was more accountability placed on officers to be pro-active in liaising with local Members.

#### **RESOLVED –**

- 1. That the proposed changes to the Constitution as set out in Appendix 1 be noted and endorsed;**
- 2. That subject to any changes proposed by the Standards and General Purposes Committee which meets on the 14 April 2022, in consultation with the Chairman and Vice-Chairman of the Audit and Governance Committee, the proposed changes be recommended to Full Council for adoption;**
- 3. That Full Council be recommended to adopt the appropriate delegations to the Monitoring Officer, in consultation with the Members' Constitutional Working Group, to finalise the textual changes to the constitution following approval of the principles as set out in Appendix 1.**

## 5 2021 / 2022 BUSINESS ASSURANCE STRATEGY UPDATE

The Committee received the 2021/22 Business Assurance Strategy update, including progress against the Internal Audit Plan. The 2021/22 Internal Audit Plan had been reviewed to identify the key audit activities to be delivered having taken consideration of the priorities within the Directorates and working around the service reviews that were currently in progress.

The Business Assurance Strategy; including the Internal Audit Plan was agreed by the Audit Board and by the Audit and Governance Committee in June 2021. The Internal Audit Plan was produced with reference to the Strategic and Directorate Risk Registers; and informed through discussion with the Senior Leadership Teams for each Directorate, Heads of Finance, Section 151 Officer and the Deputy Chief Executive.

The Internal Audit Plan had been dynamic with activity reviewed on a regular basis taking account of new, emerging and changing risks and priorities. Quality Business Assurance updates were reviewed for appropriateness by each Directorate Leadership team and their views sought on the work of the Business Assurance Team. Progress against the strategy had been presented to, and agreed by, the Audit Board.

From the review of the plan with directorates, 31 out of 94 audits had been deferred or cancelled, reasons for those changes were provided within appendix 1 of the report. The Business Assurance Team had also undertaken Covid-19 grant certification work, to ensure grants were used in accordance with the relevant terms and conditions and that reconciliations for monies spent on the Covid response were up to date.

There were 4 overdue management actions out of 253 which was a positive position and the CIPFA external assessment of the Council's conformance with the Public Sector Internal Audit Standards had been completed and reported very positively on the Council's internal audit team and processes (discussed under agenda item 8). Business Assurance Activity for the year was listed within the report, as was the internal audit plan with those audits marked as 'final draft' in the process of being agreed by the relevant Head of Service/Service Director and would be presented at the next meeting.

The Business Assurance Team had also been working closely with the Revenues and Benefits Teams to investigate any potentially fraudulent Covid-19 Business Rate Grant Claims. Members noted that the initial Covid related grants were assurance checked post-payment whereas the later grants received pre-payment checks. Other cases under investigation were also noted within the update. Work continued on progression the review of key financial systems that interface with the SAP finance system.

In addition, Members also sought information on the following:

- The process for recollection of fraudulent Covid grants was explained. The debt collection team were following up issues which had been a mixture of payments made in error and fraudulent cases. Once cases were identified, businesses were approached to discuss recovery of funds and where there was no resolution reached the prosecution process was commenced.
- The IT Audit Needs Assessment was noted as 'final report' and this would be amended to show as 'complete' on page 49 of the agenda pack. This work had been undertaken by Mazars.
- The new transport system ONE was in the process of being implemented by the Client Transport Service and mapping had been undertaken to establish what was needed

ahead of it going live. Business Assurance were working closely with the service on the oversight of suppliers and this was also regularly reviewed by the improvement board. Close relationships amongst some of the suppliers were being monitored.

- Prior to any deferrals on the Internal Audit Plan as noted on Appendix 1, discussions would be held with the particular directorate to understand the risks and the Committee would be kept updated of progress and work undertaken to address these risks.
- The three audits within Children's Services had been deferred to allow time to reflect on the Ofsted inspection. Business Assurance was working closely with the directorate and these areas would be updated in time for the next meeting of the Committee.
- The Property and Assets, Wycombe Old Library audit had been cancelled as the project had been completed and the service was acting on lessons learnt. The Health and Safety audit within Property and Assets had been cancelled as a mechanism had been implemented whereby each directorate appointed a health and safety champion and time would be given to see how this worked in practice.
- The Resources, General Ledger audit had been cancelled as an assurance pack within corporate finance had been developed and progress was being reviewed to assess the completeness and adequacy of the controls.

#### **RESOLVED –**

**That the report be noted.**

#### **6 AUDIT AND GOVERNANCE COMMITTEE ANNUAL REPORT TO COUNCIL**

The Committee considered the Annual Report to Council which had been prepared to inform Council of the work carried out by the Audit and Governance Committee during the 2021/22 financial year. The Chairman, would be presenting the report, on behalf of the Committee at the next meeting of full Council taking place on 27 April 2022. The content and presentation of this report met the requirements of the CIPFA Audit Committees Guidance 2018 to report on the Committee's performance in relation to Terms of Reference and its overall effectiveness.

The report detailed the key pieces of work undertaken by the Committee throughout the year, the frequency of meetings, how the Committee had ensured the Work Programme reflected risks and priorities, and the significant role the Committee had in approving, monitoring, or recommending amongst other things the Council's financial statements, annual governance statement, whistleblowing policy, anti-fraud and corruption policy, Money Laundering policy, Risk Management Strategy and Treasury Management Strategy.

The Committee requested that reference to the positive external quality of conformance to the Public Sector Internal Audit Standards report from CIPFA (discussed under agenda item 8) which concluded that the Council fully conformed to the requirements also be included within the final report to be presented to full Council.

#### **RESOLVED:**

**That the Annual Report, with the above addition, be presented to the next meeting of full Council taking place on 27 April 2022.**

#### **7 RISK MANAGEMENT GROUP UPDATE**

The Committee received a report which provided an update on the Risk Management Group (RMG) meetings held on 7 February and 7 March 2022. The RMG considered the Resources Directorate and Communities Directorate Risk Registers at each of the respective meetings. Risks were discussed in detail, as were the mitigating actions which were challenged by the

Group. At each meeting, RMG also received a “horizon scanning” paper which included new and emerging risks for discussion, including digital inequality, the effect of the pandemic on older people/disadvantaged younger people, and failure to comply with the Domestic Abuse Bill. Members noted the key risk themes that came out of each of the meetings as detailed in the report.

The Group also scrutinised the Secondary School Transfer Results System Failure and would further assess the actions taken at its next meeting on 25 April. A report on this incident was attached to the agenda, for information at item 11.

## **RESOLVED –**

**That the report be noted.**

### **8 EXTERNAL QUALITY ASSESSMENT OF CONFORMANCE TO THE PUBLIC SECTOR INTERNAL AUDIT STANDARDS (CIPFA)**

The Committee considered the External Audit Quality Assessment which had been completed by CIPFA in Q3 of 2021/22. Mr Ray Gard, Lead Associate from CIPFA attended to present the assessment which could be seen in full on pages 65 to 80 of the agenda pack, the findings of which would be considered as part of the Business Assurance service review and be included in the improvement plan.

Internal audit within the public sector in the United Kingdom was governed by the Public Sector Internal Audit Standards (PSIAS). All public sector internal audit services were required to measure how well they were conforming to the standards. This was achieved through the undertaking of periodic self-assessments, external quality assessments, or a combination of both methods. However, the standards state that an external reviewer must undertake a full assessment or validate the internal audit service’s own self-assessment at least once in a five-year period. As Buckinghamshire Council only came into being as a unitary authority in 2020 this was the first external quality assessment of conformance to the PSIAS that the Internal Audit Service had undergone.

The opinion of CIPFA was that Buckinghamshire Council’s Internal Audit Service’s self-assessment was accurate and concluded that the Council fully conformed to the requirements of the Public Sector Internal Audit Standards and the CIPFA Local Government Application Note. There were no areas of non-conformance. The report highlighted the good practice of the internal audit service in establishing practices as part of the formation of a new authority alongside the issues that arose as a result of Covid. The report summarised that managers across the Council value the internal audit service. The team were seen as having been proactive and sought to build sound control and risk management frameworks. The service was recognised as a small in house team who were well experienced and qualified.

Some areas were highlighted within the report where progress could be made as the service developed moving forward such as ensuring the internal audit plan aligned with Council objectives and developing the service further as service reviews are completed, although on the whole it was a very positive report.

In addition, Members also sought information on the following:

- In terms of resourcing the team, Mr Gard advised that for the size of the Council, ideally additional staff would be in place and as the service went through its service review, budget and posts may be freed up.

- Specialist IT auditors were difficult to recruit and the current way of working using Mazars had its benefits, both economically and in that they work with various clients so see risks across a number of clients and had the ability to benchmark areas of best practice and areas for improvement.
- Assurance was given to the Committee that all recommendations were taken on board and would be fed in to the service review process. A report would be brought back to the Committee in six months' time to provide an update.
- The survey results appended to the report provided a snapshot of views at that particular time. Although there were free text boxes within the survey, where respondents had disagreed with certain questions they had not provided much additional information to provide background or help establish patterns.
- It was clarified that the audit manual was scheduled to be updated.

The Committee placed on record its thanks to the team in receiving such a positive report, particularly in light of the pressures and challenges of both dealing with the impact of the Covid pandemic and through the establishing of a new unitary authority.

**RESOLVED –**

**That the report be noted.**

## **9 WORK PROGRAMME**

The Committee considered their current work programme and it was,

**RESOLVED –**

**That the work programme be noted.**

## **10 ACTION LOG**

The Committee received an update on Action 4 – Trustee Appointments to Higginson Park Trust from Mr Ambrose, Service Director for Corporate Finance and S151 Officer. Legal advice had been sought and whilst it was not considered to be a conflict of interest for the S151 Officer to act as signatory to the accounts on behalf of the Council as a Trustee, it was recognised that it would be good practice that in future years a separate officer sign the accounts. This would also apply to the accounts of the Farnham Park Sports Field Trust. The Committee would be advised as to who the signatory would be in due course.

**RESOLVED –**

**That the action log be noted.**

## **11 POST INCIDENT REPORT- SECONDARY SCHOOL TRANSFER RESULTS SYSTEM FAILURE (FOR INFORMATION)**

The Committee received, for information, a post-incident report on the secondary school transfer results system failure. The Risk Management Group had considered this report at its meeting on 7 February and believed it was in the best interests of residents to share the report publicly and for residents to be able to view the proposed action plan. The Risk Management Group would be monitoring this action plan and discussing progress at their next meeting on 25 April.

The report appended to the agenda provided a detailed analysis of the incident and lessons



learned for the future, having drawn on feedback from a range of teams across the Council involved in different aspects of the process.

**RESOLVED:**

**That the report be noted.**

**12 EXCLUSION OF THE PUBLIC**

RESOLVED –

That pursuant to Section 100(A)(4) of the Local Government Act 1972 the public be excluded from the meeting during consideration of Minutes No 13, 14 and 15, on the grounds that they involve the likely disclosure of exempt information as defined in Part I of Schedule 12A of the Act as defined as follows:

Minute 13 – 2021/22 Business Assurance update – Completed Audits and Audit Action Tracker

Minute 14 – Action Log (confidential)

Minute 15 – Confidential Minutes of the Audit and Governance Committee held on 25 January 2022.

The items include Information relating to the financial or business affairs of any particular person (including the authority holding that information) (Paragraph 3, Part 1 of Schedule 12A, Local Government Act 1972) (The need to maintain the exemptions outweighs the public interest in disclosure, because disclosure could prejudice the Council's position in any future process or negotiations).

**13 2021/22 BUSINESS ASSURANCE UPDATE - COMPLETED AUDITS AND AUDIT ACTION TRACKER**

This item was undertaken in confidential session as part of Minute item 5 and details of the public discussion and the decisions taken are included within Minute number 5. At this point, the Committee discussed in detail the confidential items contained within the completed audits and audit action tracker, and

**RESOLVED –**

**That the report be noted.**

**14 ACTION LOG (CONFIDENTIAL)**

The Committee considered the confidential action log and

**RESOLVED –**

**That the current Action Log (confidential) be noted.**

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# Buckinghamshire Council Audit Progress Report and Sector Update

Year ending 31 March 2022

May 2022



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The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit planning process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and in particular we cannot be held responsible to you for reporting all of the risks which may affect the Authority or all weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

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# Introduction

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

Members of the Audit and Governance Committee can find useful material on our website, where we have a section dedicated to our work in the public sector. Here you can download copies of our publications <https://www.grantthornton.co.uk/en/services/public-sector-services/>

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# Progress at 29 April 2022

## Financial Statements Audit

We undertook our initial planning for the 2020/21 audit in March 2021, and received draft accounts in October. Since then we have been making steady progress with the audit but there are still a number of significant areas that need to be completed before we are able to issue our opinion.

Upon receiving the latest version of the financial statements, we have identified a number of issues. These include but are not limited to

- missing primary statements such as group cash flows and comparative figures for the group's balance sheet,
- inconsistencies within the key financial statements and the notes forming part thereof,
- inconsistencies between the word formatted statements and the excel workings provided to support them,
- a lack of schedule which reconciles the movements from the first version of draft financial statements and the latest version.

We have raised a number of queries in respect of group accounts. These include listings and registers for the assets of some of the component entities and the accuracy of the consolidation exercise undertaken to produce the group accounts. We are still waiting for management's assessment of the components for potential consolidation.

We have encountered significant difficulties with the bank reconciliation process and there are a number of areas which are now with the council for rectification. We understand that the impact of the actions management are proposing will result in changes to loans, debtors and creditors disclosed in the financial statements. And may result in the need for additional audit testing in those areas.

At the time of drafting this update there are 90 sample items for which we are waiting for evidence. These samples relate to a number of areas of the financial statements.

We have also raised more general queries in the area below. Please note that the list is not exhaustive as more queries may be raised once we received a newer version of accounts:

- Grant income (where we have been unable to select a sample)
- Housing Benefits Expenditure
- Capital commitments
- Leases
- Financial Instruments
- Derecognition of Schools
- EFA and pooled budget notes.

Further to these issues, which are specific to the Council's audit there is a sector wide matter which is causing further delay to Local Authority audits. The CIPFA Code of Practice on Local Authority Accounting prescribes the accounting treatment and disclosure requirements for infrastructure assets. The Code requires infrastructure to be reported in the Balance Sheet at depreciated historical cost, that is historic cost less accumulated depreciation and impairment. The Code also requires a reconciliation of gross carrying amounts and accumulated depreciation and impairment from the beginning to the end of the reporting period. These requirements of the Code derived from IAS 16 Property, Plant and Equipment. There is a concern that audited bodies are not able to apply the full requirements of the Code, in particular derecognition of parts of assets when there subsequent expenditure on them is capitalised. This issue is currently being considered by a CIPFA via an Urgent Task and Finish Group with an outcome anticipated in June 2022.

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# Progress at 29 April 2022 (cont.)

## Value for Money

The new Code of Audit Practice (the “Code”) came into force on 1 April 2020 for audit years 2020/21 and onwards. The most significant change under the new Code was the introduction of an Auditor’s Annual Report, containing a commentary on arrangements to secure value for money and any associated recommendations, if required.

The new approach is more complex, more involved and is planned to make more impact.

Under the 2020 Code of Audit Practice, for relevant authorities other than local NHS bodies auditors are required to issue our Auditor’s Annual Report no later than 30 September or, where this is not possible, issue an audit letter setting out the reasons for delay.

As a result of the ongoing pandemic, and the impact it has had on both preparers and auditors of accounts to complete their work as quickly as would normally be expected, the National Audit Office has updated its guidance to auditors to allow us to postpone completion of our work on arrangements to secure value for money and focus our resources firstly on the delivery of our opinions on the financial statements. This is intended to help ensure as many as possible could be issued in line with national timetables and legislation. The extended deadline for the issue of the Auditor’s Annual Report is now no more than three months after the date of the opinion on the financial statements. We anticipate issuing our Auditor’s Annual Report alongside our opinion on the financial statements.



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## Audit and Governance Committee

<b>Date:</b>	11 May 2022
<b>Reference number:</b>	N/A
<b>Title:</b>	2020/21 Draft Annual Governance Statement
<b>Cabinet Member(s):</b>	N/A
<b>Contact officer:</b>	Richard Ambrose, Director of Corporate Finance (S151)  Maggie Gibb, Head of Business Assurance (& Chief Auditor)
<b>Ward(s) affected:</b>	N/A
<b>Recommendations:</b>	<b>Members are recommended to approve the report</b>
<b>Reason for decision:</b>	N/A

### 1. Executive summary

- 1.1 This report contains the draft Annual Governance Statement for 2020/21. This is the first AGS for Buckinghamshire Council and relates to the first year of operation as a unitary authority, with a focus on our response to the Covid-19 pandemic.
- 1.2 The AGS is usually presented with the Statement of Accounts, however due to the delay in presenting these it has been decided to bring the draft AGS to this meeting and the final version will be presented to the meeting in July.
- 1.3 The AGS was agreed by the Corporate Management Team on 14 April 2022.

### 2. Content of report

- 2.1 The Annual Governance Statement (AGS) has been drafted by giving due consideration to the Council's sources of assurance on internal control and is structured in accordance with CIPFA guidance.

2.2 The role of the Audit and Governance Committee is to review the AGS to provide assurance that it reflects the evidence considered by the Committee over the year (2020/21), and that the actions identified are appropriate. The draft AGS can be updated in the period up until the Statement of Accounts are recommended for approval at the Audit and Governance Committee in July.

2.3 Once the Committee has approved the statement it will be presented to the Chief Executive and Leader of the Council for signing and be published on the Buckinghamshire County Council website with the Statement of Accounts once approved.

### **3. Other options considered**

3.1 N/A.

### **4. Legal and financial implications**

4.1 None.

### **5. Corporate implications**

5.1 None.

### **6. Local councillors & community boards consultation & views**

6.1 N/A

### **7. Communication, engagement & further consultation**

7.1 N/A.

### **8. Next steps and review**

8.1 The final version of the AGS will be presented to the Audit and Governance Committee in July.

### **9. Background papers**

9.1 None.

Buckinghamshire Council

## **2020/21 Annual Governance Statement (AGS)**

**March 2022**

Richard Ambrose – S151 Officer

## **INTRODUCTION**

On 1 April 2020, we became a new organisation, establishing the single Buckinghamshire Council, providing all council services to all of our Buckinghamshire residents as one team. The “go-live” of the new, single Unitary authority also coincided with the first period of lockdown due to the Covid-19 pandemic. This resulted in the most extraordinary first year for Buckinghamshire Council with much of the organisation’s work being dominated by the Covid-19 response. A report detailing the Council’s response to the pandemic can be found here.

This is the first Annual Governance Statement (AGS) for Buckinghamshire Council and conveys the breadth of work undertaken by staff across the Council to comply with the various standards in place for public services whilst responding to the pandemic.

This review includes:

- The Council’s Governance Framework including key roles and how we demonstrate the core principles of good governance;
- Governance arrangements in relation to the COVID-19 pandemic;
- Internal Audit function during 2020/21;
- Our statutory governance roles;
- Review of all legacy authority actions 2019/20; and
- Actions for 2020/21.

We have reviewed our overall effectiveness both as part of becoming a new Unitary authority, bringing together teams with different cultures and processes and with regard to the COVID-19 pandemic challenges faced and those which we continue to face during recovery.

The Action Plan sets out additional actions we will be taking alongside our ongoing focus on the law and standards in order to deliver continuous improvement.

## **STATEMENT OF OPINION**

It is our opinion that the Council’s governance arrangements in 2020/21 were sound and provide a robust platform for achieving the Council’s priorities and challenges in 2021/22. It is our opinion that this has remained the case during the COVID-19 pandemic; and that despite the challenges posed by this, the Council’s governance in dealing with the pandemic and our ability to maintain sound governance during the outbreak, has been effective.

## **SIGNATURES**

**Signed on behalf of Buckinghamshire Council:**

	<b>Date</b>		<b>Date</b>
<b>Rachael Shimmin</b>	<b>XX/04/22</b>	<b>Martin Tett</b>	<b>XX/04/22</b>
<b>Chief Executive</b>		<b>Leader of the Council</b>	

## Scope of Responsibility

The Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards and that public money is safeguarded, properly accounted for, and used economically and efficiently.

We also have a duty under the [Local Government Act 1999](#) to put in place proper arrangements for:

- the continuous improvement of our functions
- the governance of our affairs, including those of the Local Government Pension Scheme, which includes arrangements for the management of risk.

The Council has approved and adopted a Constitution, and has several internal documents, which set out the corporate governance framework for the Council consistent with the principles of the CIPFA/SOLACE Framework “Delivering Good Governance in Local Government”.

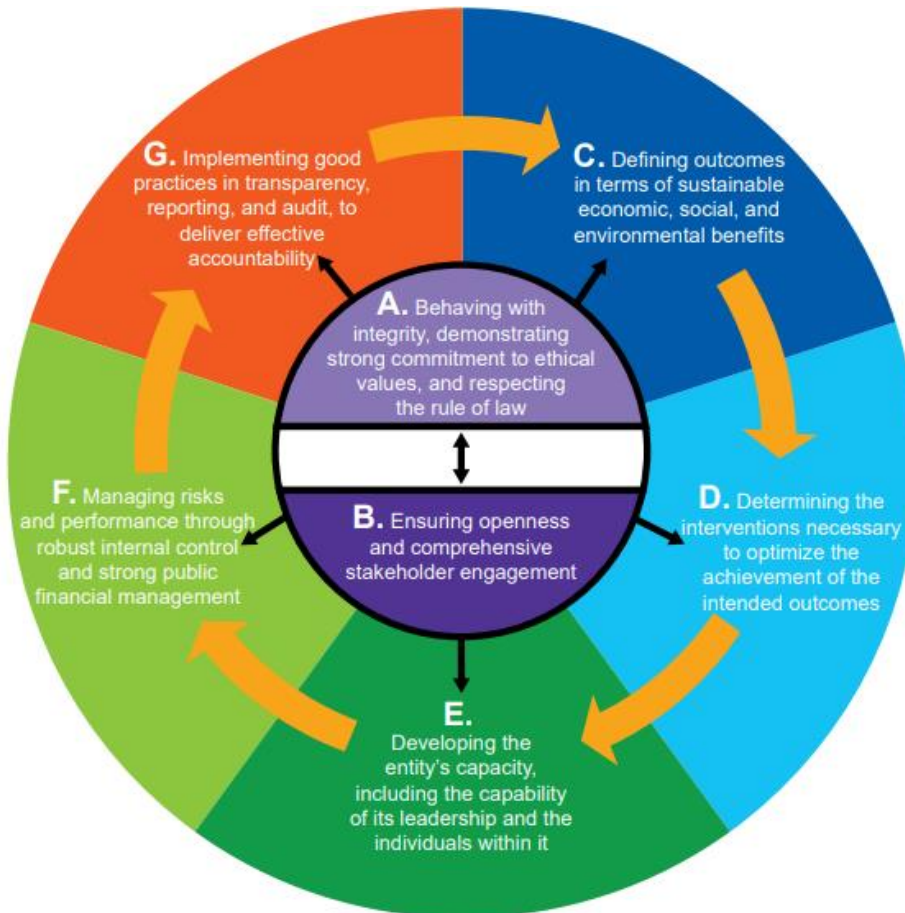
The AGS provides an account of the processes, systems and records which demonstrate assurance for the effectiveness of the framework of governance of the Council’s discharge of its responsibilities.

The AGS explains how Buckinghamshire Council has complied with the Governance Framework. It also meets the requirements of [Regulation 6 of the Accounts and Audit Regulations 2015](#) in relation to the publication of the statement of internal control.

## Core Principles of Good Governance

Good Governance in the Public Sector comprises the arrangements in place to ensure that the intended outcomes for all interested parties are defined and legally achieved. In delivering good governance, both the Council, and individuals working for and with the Council, aim to achieve the Council's objectives while acting in the public interest.

The core principles defined in the "Delivering Good Governance in Local Government" framework are set out in the graphic below:



## Buckinghamshire Council's Governance Framework

The governance framework comprises the systems and processes, culture and values by which the authority is directed and controlled and its activities through which it accounts to, engages with and leads its communities. The framework enables the authority to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate services and value for money

The first year of the new Unitary authority has focussed on bringing together different processes, cultures and values from the five legacy authorities.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It could not eliminate all risk of not achieving policies, aims and objectives and

could therefore only provide a reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the Council of not meeting its policies, aims and objectives, to evaluate the likelihood and potential impact of those risks being realised, and to manage them efficiently, effectively and economically.

## **Policy, Planning and Decision Making**

The [Corporate Plan 2020 - 2023](#) is focussed on delivery of four key priorities:

- strengthening our communities.
- improving our environment.
- protecting the vulnerable.
- increasing prosperity.

The corporate plan sets out our strategic direction for the next three years, outlining our ambitions and priorities to make Buckinghamshire the best place to live, raise a family, work and do business. Underpinning the Corporate Plan is a [Strategic Plan](#) for each of the Council's six directorates which set out how services will contribute to the corporate plan priorities and how success or impact will be measured over the course of a year

Buckinghamshire Council has 147 councillors, 3 for each of the 49 wards. These councillors are from different political parties and have different roles in the decision-making process.

All councillors agree to follow the code of conduct and rules for making decisions set out in [our constitution](#).

Within the Constitution, Schemes of Delegation to members and officers, Financial Procedure Rules and other supporting procedures clearly define how decisions are taken and highlight the processes and controls required to manage risks with appropriate review procedures

Details of the Council's committee structure can be found [here](#).

## **Financial Management**

Strong Financial Management is critical to ensuring the financial sustainability of the Council, in demonstrating that Value for Money is delivered in the services provided and that the priorities of the Council are delivered. The Council operates in an uncertain environment and this uncertainty has led to major failings in other Councils. The Council's Financial Management Strategy sets out how we work to manage this uncertainty and ensure the Council's aims and objectives can continue to be delivered into the future.

The CIPFA Financial Management Code details the elements considered as key in demonstrating good financial management within public sector organisations and underpins our Financial Management Strategy.

Seven pillars of Financial Management at Buckinghamshire Council:

- Leadership behaviours.
- The finance service as business partners.
- Robust financial planning processes.
- A strong governance framework.
- Clarity of accountability across the organisation.
- A commercial approach to financial management.
- Decision-making which supports financial sustainability.

## Key Roles

Key role for developing and maintaining the governance framework are:

<b>The Council</b>	<ul style="list-style-type: none"> <li>➤ Approves the Corporate Plan</li> <li>➤ Approves the Constitution</li> <li>➤ Approves key policies</li> <li>➤ Approves the budget</li> </ul>
<b>Cabinet</b>	<ul style="list-style-type: none"> <li>➤ Main decision-making body of the Council</li> <li>➤ Made up of the Leader of the Council and a number of Cabinet Members with responsibility for different portfolios</li> </ul>
<b>Audit and Governance Committee</b>	<ul style="list-style-type: none"> <li>➤ Provides independent assurance to the Council on the adequacy and effectiveness of the governance arrangements, risk management framework and internal control environment</li> <li>➤ Approves annual Financial Statements and the Annual Governance Statement</li> </ul>
<b>Standards and General Purpose Committee</b>	<ul style="list-style-type: none"> <li>➤ To oversee and develop the Council's Councillor Code of Conduct and the overall standards of conduct and ethics of Members and co-opted Members of Buckinghamshire Council</li> </ul>
<b>Select Committees (4)</b>	<ul style="list-style-type: none"> <li>➤ The select committees each fulfil a check and challenge function for decisions and policies made by the Cabinet.</li> </ul>
<b>Corporate Management Team (CMT)</b>	<ul style="list-style-type: none"> <li>➤ The Chief Executive has overall accountability for the governance framework</li> <li>➤ Implements the policy and budgetary framework set by the Council and provides advice to Cabinet and the Council on the development of future policy and budgetary issues, overseeing the implementation of Council policy</li> <li>➤ Accountability for developing and maintaining the Council's governance and risk framework</li> </ul>
<b>Chief Finance (S151) Officer</b>	<ul style="list-style-type: none"> <li>➤ Leads and directs the financial strategy of the Council and ensures the Council controls and manages its money well, being suitably qualified and experienced ensuring the Finance Team is fit for purpose</li> </ul>

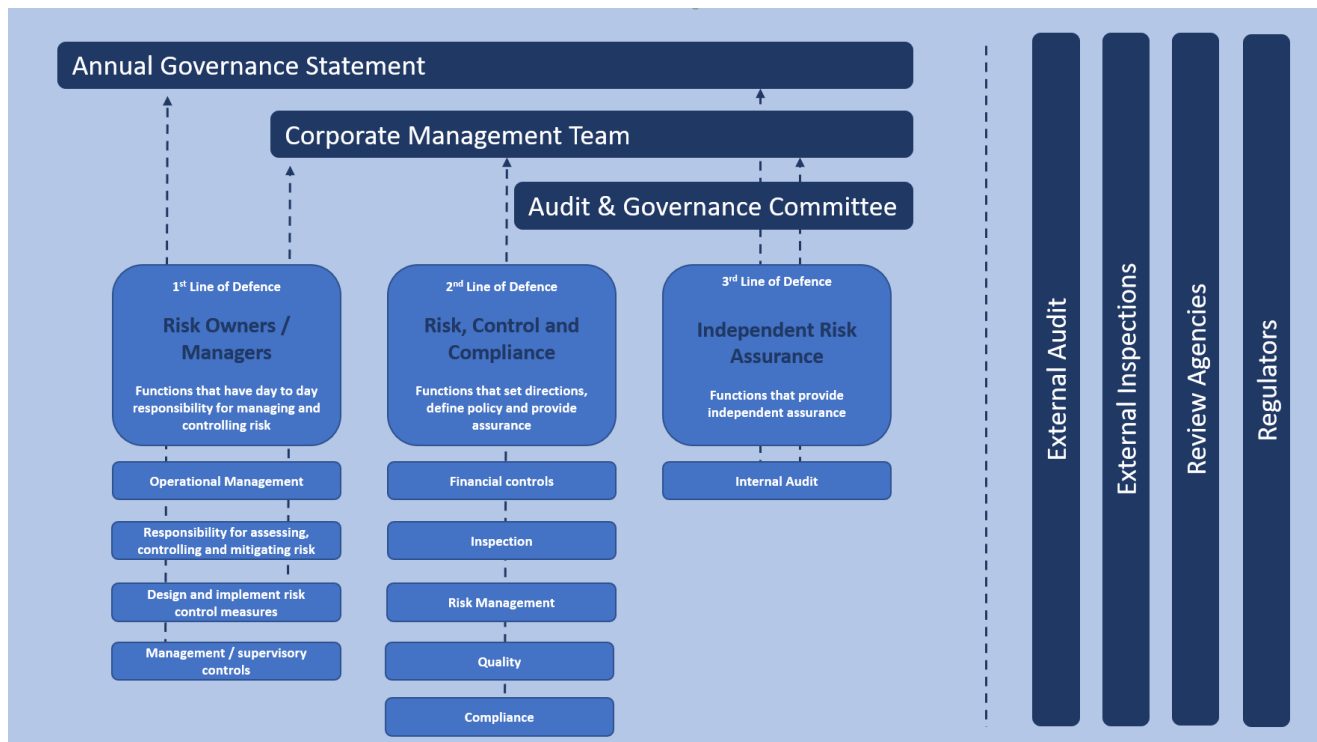


	<ul style="list-style-type: none"> <li>➤ Accountable for developing and maintaining the Council's internal control and counter-fraud framework</li> <li>➤ Contributes to the effective corporate management and governance of the Council</li> <li>➤ Attends formal 1:1s with CEO, and attends all CMT meetings</li> </ul>
<b>Monitoring Officer</b>	<ul style="list-style-type: none"> <li>➤ Advises the Council on ethical issues, standards, and powers to ensure The Council operates within the law and statutory Codes of Practice</li> <li>➤ Overall responsibility for the maintenance and operation of the Whistle blowing Policy and contributes to the effective corporate management and governance of the Council</li> </ul>
<b>Managers</b>	<ul style="list-style-type: none"> <li>➤ Responsible for developing, maintaining, and implementing the Council's governance, risk, and control framework</li> <li>➤ Contribute to the effective corporate management and governance of the Council</li> </ul>
<b>Internal Audit</b>	<ul style="list-style-type: none"> <li>➤ Provides independent assurance and opinion on the adequacy and effectiveness of the Council's governance, risk management and control framework</li> <li>➤ Delivers an annual programme of risk-based audit activity, including counter fraud and investigation activity</li> <li>➤ Makes recommendations for improvements in the management of risk</li> </ul>
<b>External Audit</b>	<ul style="list-style-type: none"> <li>➤ Audits / reviews and reports on the Council's financial statements (including the Annual Governance Statement), providing an opinion on the accounts and use of resources, concluding on the arrangements in place for securing economy, efficiency, and effectiveness in the use of resources (the value for money conclusion)</li> </ul>

**In preparing the Annual Governance Statement the Council has:**

Reviewed the Council’s existing governance arrangements against the revised CIPFA / SOLACE ‘Delivering Good Governance in Local Government framework - 2016 Edition’ good practice guidance

The review of effectiveness is informed by the three lines of defence (i.e., from the senior managers within the Council who have responsibility for the development and maintenance of the governance environment; the Head of Internal Audit; inspections made by external auditors and other review agencies and inspectorates).



The key sources of assurance that inform this review and where it is obtained from are outlined below:



## Where do we get assurance from?

Constitution	Audit & Governance Committee, Council, Scrutiny	Internal and External Audit	Risk Management Strategy and Framework	Performance Management System / Reporting	Complaints, Counter Fraud and Whistleblowing	Independent and External Sources (e.g. OFSTED, CIPFA)
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### Effectiveness Against the Core Principles of Good Governance

As mentioned below in our Action Plan, the Council has not, in its first year, achieved a separate Local Code of Corporate Governance. What follows is a summary of our key governance framework and an assessment of its effectiveness over the 2020/21 year.

#### A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law

- Members and officers recognise the importance of compliance with the Constitution, specifically the Finance and Contract Procedure Rules; Scheme of Delegation and Codes of Conduct; all of which are reviewed and updated regularly. Where there have been instances of non-compliance or areas of concern, these are identified, reported through appropriate channels and managed effectively under established policies and processes and where necessary escalated for action.
- Statutory responsibilities across the Council are discharged openly and proactively, examples include having key statutory officers in place including the Monitoring Officer, S151 Officer, Head of Paid Service and the Senior Information Risk Owner (SIRO)).
- The Council has Whistleblowing, Anti-Fraud and Corruption and Anti-Money Laundering policies in place which are monitored through the Audit and Governance Committee.

#### Effectiveness:

- The Council has responded well to modified statutory timetables and other regulatory requirements in acknowledgement of the challenges of the Covid pandemic with both a flexible and proportionate approach.
- All roles have responded rapidly and flexibly in reaction to the pressures of the Covid pandemic and changing legislation; examples of which have been seen in delivering vaccinations, testing and lockdown practices.
- The Council has a zero tolerance to fraud and corruption. Identified concerns are acted upon in a timely manner. Millions of pounds of grant money has been awarded to thousands of businesses and built in pre-authorisation counter fraud checks arranged to minimise fraud; the system was refined and improved with each round of funding and officers resisted pressure to pay before suitable arrangements were embedded to ensure best use of grants.

## **B. Ensuring openness and comprehensive stakeholder engagement**

### **Effectiveness:**

- Openness and transparency of decisions are demonstrated throughout Council activity. All committee meetings and publicly available minutes are held on the Council's website.
- All council committee meetings are live-streamed via webcast and became available to a wider audience during the pandemic.
- Compliance has been forefront and demonstrated in the main through the Council's response to the Covid pandemic with communications across several media channels and at an unprecedented level of frequency; daily at peak times and to a variety of stakeholders. An example of which were the regular updates from the Chief Executive to keep members and officers informed of responses to major events and activities, such as the transition to the new Unitary Authority and the Covid pandemic, and the Leader's regular e-newsletter to residents which provided critical information about the local situation and response to the pandemic.
- There is a Local Resilience Forum (LRF) which is supported throughout the Council, including at Chief Executive level by attendance at Gold Command meetings through which a huge amount of work is undertaken with the community and multi-agency partners to ensure a robust response is possible for any emergency, this has been key to managing the response to the Covid-19 pandemic.
- Public Health has been at the forefront of engagement with all stakeholders during the pandemic.
- Stakeholders are able to take part in public consultations or surveys [here](#).

## **C. Defining outcomes in terms of sustainable economic, social, and environmental benefits**

### **Effectiveness:**

- In responding to the Covid-19 pandemic, the Council has reprioritised non-essential work during 2020/21 and redeployed employees across the workforce to meet service needs in addition to redeployment to NHS roles to support the testing and vaccination programmes.
- Due to the lockdown periods in 2020/21 and the response to the pandemic the Council has radically challenged some its approaches to service delivery. Learning from this period about ways of working has been evaluated to ensure the right blended approach going forward. This includes the return to office working and the support for employee wellbeing.
- The use of digital technology has increased; customers were encouraged to further self-serve online.
- Inevitably, the impact of Covid has tested that financial resilience in 2020/21 and will continue to do so in coming years. Overall, government funding has covered the additional costs / reduced income resulting from the pandemic. The medium and longer-term planning elements of the financial plans will be recognisably challenging in 2021/22 with the one-year spending review. Scenario planning and careful monitoring remain important.

## **D. Determining the interventions necessary to optimise the achievement of the intended outcomes**

- All decisions are taken correctly either through delegating to officers or by Cabinet or Council. Reports are considered by Legal and Finance before decisions are made

to ensure they present the information required for members to make a reasoned decision. Responding to Covid emergency decisions followed approved processes and a protocol for virtual public meetings was adopted.

**Effectiveness:**

- The pandemic presented both direct and indirect health and economic threats which disrupted businesses as usual for the Council. Whilst facing these unprecedented challenges, the Council was able to effectively collaborate with its key partners in protecting Buckinghamshire residents and, through a clear mutual aid approach, ensuring that the critical services that communities depend on were maintained in very difficult circumstances.
- The response to Covid-19 has seen adaptations to reflect new ways of working and emergency arrangements; changes to 'business as usual' activities, including cessation or reduced frequency or scale of activities and resulting longer-term changes to priorities, programmes, strategies and plans as a result of the impact of the pandemic on the Council.
- Covid-19 became a key priority for the Council in partnership with other key partners. Advice and support has been provided to the wider community: vaccination and testing sites established; PPE sourced and distributed; provision of lateral flow tests; grants and advice to businesses and signposting to other support providers such as, food provision; social networks and grief and bereavement services to name just a few.

**E. Developing the entity's capacity, including the capability of its leadership and the individuals within it**

- The Corporate Management Team was well established before the Unitary authority went live on 1 April 2020, with the Service Director management structure also in place.
- Officers and Members understand their respective roles, these are set out in job descriptions and the Constitution. These responsibilities and accountabilities are understood and reviewed on a regular basis.
- A mandatory training programme is in place which all officers are required to complete.
- The Better Buckinghamshire Service Review (transformation) programme launched soon after transition. The programme has a clear methodology and involves a systematic review of each individual service area over a three-year period to design and implement new service models, as well as a number of cross cutting projects focused on organization wide capacity.

**F. Managing risks and performance through robust internal control and strong public financial management**

- Services pro-actively input into the annual audit programme, strategic, operational and project risk reviews. Both strategic and operational risks are reviewed regularly by senior managers and Corporate Directors and are reported through to the Risk Management Group (sub-group of Audit and Governance Committee).
- Risks are managed within services using the Corporate Risk Management system, Pentana, and each directorate has an agreed Risk Escalation Framework.
- Internal Audit sets a risk assessed programme annually identifying the key areas for review and the need for assurance.

- The Audit Board (S151 and Monitoring Officers, Head of Audit and Director of Legal) oversees the Internal Audit Plan and approves all changes to priorities.
- The Statutory Officers Group (Chief Executive, S151 and Monitoring Officers, Director of Legal and Governance and the Head of Business Assurance (& Chief Auditor)) meet every six weeks and has oversight of current fraud investigations, high risk cases, data breaches, member complaints and other statutory matters.

**Effectiveness:**

- The Council prioritised supporting the Covid-19 response over delivering other services and the Covid response continues into 2021/22 impacting on resources, services, supporting businesses, the public and communities.
- In response to Covid-19, the Council immediately put in place governance arrangements that allowed the organisation to have a co-ordinated approach to responding to the pandemic. Covid cells were established, and risk management was at the forefront of each cell, with escalation arrangements established from the onset.
- Covid grants were paid out quickly and in line with conditions, with relevant pre and post payment assurance checks undertaken.
- Regular grant reconciliations and returns to government were embedded well within Covid response, as well as reporting to CMT.
- Business continuity challenges were well managed providing speedy responses to ensure the safety of all, compliance with and implementation of Government guidance, improved communications of the issues, increased deployment and use of IT systems for remote working, community support, collation of data such as staff absences, payment of grants to businesses, redeployment of staff, business and council tax relief and minimising the risk of fraud.
- Covid-19 saw the Internal Audit plans regularly revisited and resources redeployed to help design and deliver processes and activity in response to Covid-19 which provided a level of assurance as to the Council's management of the situation.
- High risk areas not subject to audit were identified to enable senior management and members to gather and seek direct assurance as necessary.
- Based on the Internal Audit and Assurance work performed, support to the Council in responding to the Covid-19 pandemic, management responses received and the Covid-19 climate in which the Council was operating along with the on-going service transformation programme, the Head of Audit opinion on the adequacy and effectiveness of the Council's internal control, risk management and governance framework was of reasonable assurance.
- The Strategic Risk Register has been reviewed and challenged by CMT on a regular basis, with new and emerging risks considered and included where appropriate.
- The overall system of internal control facilitated the effective exercise of the Council's functions and provided an unqualified opinion regarding the effective, efficient and economic exercise of the Council's functions for 2020/21.

**G. Implementing good practices in transparency, reporting, and audit to deliver effective accountability**

- As a public body, the Council has a high level of transparency in its activities and reporting and complies with the relevant legislation.
- Information is reported and shared through various routes including Council, Cabinet, Scrutiny Committees and with partners.

- Contracts awarded and procurement information is updated monthly on our websites and full, detailed and timely feedback is available to all unsuccessful bidders.
- The Information Governance Group oversees the implementation of Information Security policies based on best practice.
- The externally chaired Children's Services Improvement Board provides robust oversight of the implementation of the improvement plan.
- The externally chaired Adults and Health Practice and Quality Board provides robust oversight of the quality of practice within this directorate.

## **5. Action Plan**

It should be noted that governance issues facing the organisation are not necessarily always a result of weaknesses within the internal control framework. The following are the key matters arising from the review of 2020/21 including the outcome of the actions set out in last year's AGS.

A number of new actions are planned for 2021/22 to further strengthen the Council's governance alongside the standing arrangements already in place.

The 2020/21 AGS Action Plan is set out in appendix 1.

### **Children's Services**

The OFSTED report published in January 2018 rated Children's Services as 'inadequate' overall despite acknowledging a number of improvements since the previous inspection. A focussed visit was carried out in February 2021 looking at how the social care system has delivered child-centred practice and care within the context of the restrictions placed on society during the COVID-19 (coronavirus) pandemic. The report can be seen [here](#).

A robust improvement programme is in place, and the findings from the February 2021 visit are reflected in the improvement plan.

The OFSTED inspection in December 2021 concluded a judgement of "requires improvement to be good" and confirms the significant improvements across the service. The latest report can be found [here](#).

### **Local Code of Governance**

Due to the response to the pandemic and resulting capacity issues, the Local Code of Governance has not been completed for the Unitary authority. The action to progress this is included in the Strategic Risk Register so is visible and monitored.

### **Wholly Owned Companies**

The authority needs to complete a review of the Council's Shareholder arrangements for the Wholly Owned Companies to ensure that adequate governance arrangements are in place and to learn lessons from other authorities. A Stakeholder Group has been established during the 21/22 financial year and more detail on the effectiveness of this will be included in the 21/22 Annual Governance Statement.

### **2019/20 AGS Action Plan**

Significant progress had been made to address the weaknesses identified in the 2019/20 AGS across all legacy authorities. The updates are provided in Appendix 2.



## **Conclusion**

The opinion of the Chief Finance Officer is that the Council continues to operate robust internal controls and good public financial management. Further action is required to manage financial pressures and develop strategies to meet the long-term financial challenges that face the Council. There has been no re-course for the Chief Finance Officer to exercise his statutory powers and the Council complies with its financial regulations and procedures together with relevant codes of practice and guidance.

It is the opinion of the Monitoring Officer, that the Council has complied with its Constitution and its corporate governance arrangements are sound

**Richard Ambrose**  
**Director of Corporate Finance (S151)**  
**xx 2022**

**Sarah Ashmead**  
**Deputy Chief Executive (Monitoring Officer)**  
**xx 2022**

**Appendix 1 – 2020/21 AGS ACTION PLAN**

Governance Issue	Action to be taken	Responsible Officer	Timescale
Children’s Services	The current Improvement Plan, dated October 2020, demonstrates that the service has sustained improvements achieved to date. This is in a background of continued upward demand in both the volume and complexity of casework as a direct consequence of Covid-19. The service has maintained grip and control of performance through weekly reporting on management oversight and virtual contact by team.	Corporate Director of Children’s Services	Ofsted Inspection in December 2021 has resulted in a “requires improvements to be good” judgement. The full report can be found <a href="#">here</a> .
Governance	A Local Code of Corporate Governance to be developed and embedded in line with the CIPFA Delivering Good Governance Framework.	Director of Legal and Governance Services	September 2022
Governance	Complete a review of the Council’s Shareholder arrangements for the Wholly Owned Companies. Review effectiveness of newly formed Stakeholder Group.	Director of Corporate Finance (S151)	Initial review of financial sustainability lessons learned completed and can be found <a href="#">here</a> . Additional governance arrangements to be developed by September 2022.

**Appendix 2 – 2019/20 AGS ACTION PLAN**

<b>Governance Issue</b>	<b>Action to be taken</b>	<b>Responsible Officer</b>	<b>Update March 2022</b>
Covid-19	Continued monitoring and reporting of financial impact of Covid-19 and identification of mitigating actions to address. Robust scrutiny over the Lost Income Compensation Scheme claim.	Service Director – Corporate Finance (S151)	Implemented. Regular reporting to CMT Budget Board during pandemic.
Children’s Services (BCC)	The current Improvement Plan, dated October 2020, demonstrates that the service has sustained improvements achieved to date. This is in a background of continued upward demand in both the volume and complexity of casework as a direct consequence of Covid-19. The service has maintained grip and control of performance through weekly reporting on management oversight and virtual contact by team.	Corporate Director of Children’s Services	See 2020/21 Action Plan
Integrated Transport (BCC)	A detailed improvement plan with clear actions (including owner and target date) is in place and is managed through the Integrated Transport Improvement Group. Progress is reported on a monthly basis to the Strategic Board, which is chaired by the Corporate Director and attended by key stakeholders including the Cabinet Member.	Service Director – Transport Services	Implemented. Transport Improvement Board operating well and providing robust challenge over the service.
Risk Management (CDC/SBDC)	Initial risk registers in service plans for the new Council informed by legacy authorities’ managers. Day one key authority wide risk register in place coordinated by the Corporate Risk Manager and agreed by the Corporate Management Team.	S151 Officer	Implemented.
Schemes of Delegation (CDC/SBDC)	The Constitution for the new Council contains provision to put in place all the appropriate delegations, and these are appended to the formal document and made publicly accessible.	S151/Monitoring Officers	Implemented.
Skills Gaps (CDC/SBDC)	Service Directors of the new Council assess the key knowledge needed and identify any gaps in the teams transferring and put in place in the initial months plans to address knowledge and resourcing gaps and how to transfer key knowledge from staff leaving, or other actions to fill knowledge gaps.	Corporate Directors	Implemented as part of transition plans/service reviews.
Business Continuity Plans (CDC/SBDC)	Review of business continuity plans, with prioritisation: <ul style="list-style-type: none"> <li>• Services to vulnerable people</li> <li>• Essential organisational infrastructure elements (e.g. ICT)</li> </ul>	Corporate Director of Resources	Implemented.

No actions within AVDC and WDC AGS.

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## Audit and Governance Committee

<b>Date:</b>	11 May 2022
<b>Reference number:</b>	N/A
<b>Title:</b>	2021/22 Business Assurance Strategy Update (incl. Internal Audit Plan)
<b>Cabinet Member(s):</b>	N/A
<b>Contact officer:</b>	Maggie Gibb, Head of Business Assurance (& Chief Auditor)
<b>Ward(s) affected:</b>	N/A
<b>Recommendations:</b>	<b>Members are recommended to note the report</b>
<b>Reason for decision:</b>	N/A

### 1. Executive summary

- 1.1 The purpose of the report is to present the 2021/22 Business Assurance Strategy update, including progress against the Internal Audit Plan.
- 1.2 The 2021/22 Internal Audit Plan has been reviewed to identify the key audit activities to be delivered considering the priorities within the Directorates and working around the service reviews that are currently in progress.

### 2. Content of report

- 2.1 The Business Assurance Strategy; including the Internal Audit Plan was agreed by the Audit Board and by the Audit and Governance Committee in June 2021. The Internal Audit Plan was produced with reference to the Strategic and Directorate Risk Registers; and informed through discussion with the Senior Leadership Teams for

each Directorate, Heads of Finance, Section 151 Officer and the Deputy Chief Executive.

- 2.2 The Internal Audit Plan has continued to be dynamic in nature with activity reviewed and realigned on a regular basis to take account of new, emerging and changing risks and priorities.
- 2.3 Quarterly Business Assurance updates are presented to each Directorate Leadership Team providing updates on the planned audit and assurance activity, which are reviewed for appropriateness each time. We also seek the views of the directorates on the work of the Business Assurance Team to enable continuous improvement and ensure that we are meeting the needs and expectations of the organisation as best we can.
- 2.4 Progress against strategy has been presented to, and agreed by, the Audit Board (S151 Officer, Monitoring Officer and Director of Legal Services).

### **3. Other options considered**

- 3.1 N/A.

### **4. Legal and financial implications**

- 4.1 None.

### **5. Corporate implications**

- 5.1 None.

### **6. Local councillors & community boards consultation & views**

- 6.1 N/A

### **7. Communication, engagement & further consultation**

- 7.1 N/A.

### **8. Next steps and review**

- 8.1 An update on delivery of the Business Assurance Strategy and a summary of the internal audit output will be presented as a standing agenda item at Audit and Governance Committee meetings.

## **9. Background papers**

9.1 None.

## **10. Your questions and views (for key decisions)**

10.1 If you have any questions about the matters contained in this report please get in touch with the author of this report. If you have any views that you would like the cabinet member to consider please inform the democratic services team. This can be done by telephone 01296 382343 or email [democracy@buckinghamshire.gov.uk](mailto:democracy@buckinghamshire.gov.uk).

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## **BUCKINGHAMSHIRE COUNCIL**

### **Business Assurance Update and Progress against the Internal Audit Plan 2021/22**

Maggie Gibb

Head of Business Assurance (& Chief Internal Auditor)

May 2022

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# 1. Introduction

1.1 The Business Assurance Team is responsible for implementing the Council's Assurance and Risk Strategy through delivery of work programmes covering the following areas of activity:

- Internal Audit;
- Risk Management;
- Counter Fraud; and
- Assurance.

1.2 This report outlines the work carried out by the Business Assurance Team for FY21/22. The 2021/22 Internal Audit, Risk Management, Counter Fraud and Assurance work plans were produced with reference to the Strategic and Service Risk Registers along with consultation with Senior Leadership Teams for each Directorate. The plans considered activities that were scheduled for delivery in 20/21 but had to be paused due to the pandemic. A risk-based methodology was applied in developing the plans, to ensure that assurance work remained focussed on the Councils key risks and priorities.

1.3 The Business Assurance work plans continue to be dynamic in nature and are reviewed on a regular basis to ensure they continuously consider any new, emerging and changing risks and priorities. Quarterly updates on Business Assurance activities have been presented to each directorate leadership team providing them with an overview of the Internal Audit activities including progress on implementation of audit actions; and a risk management update on escalated risks with status of risk reviews.

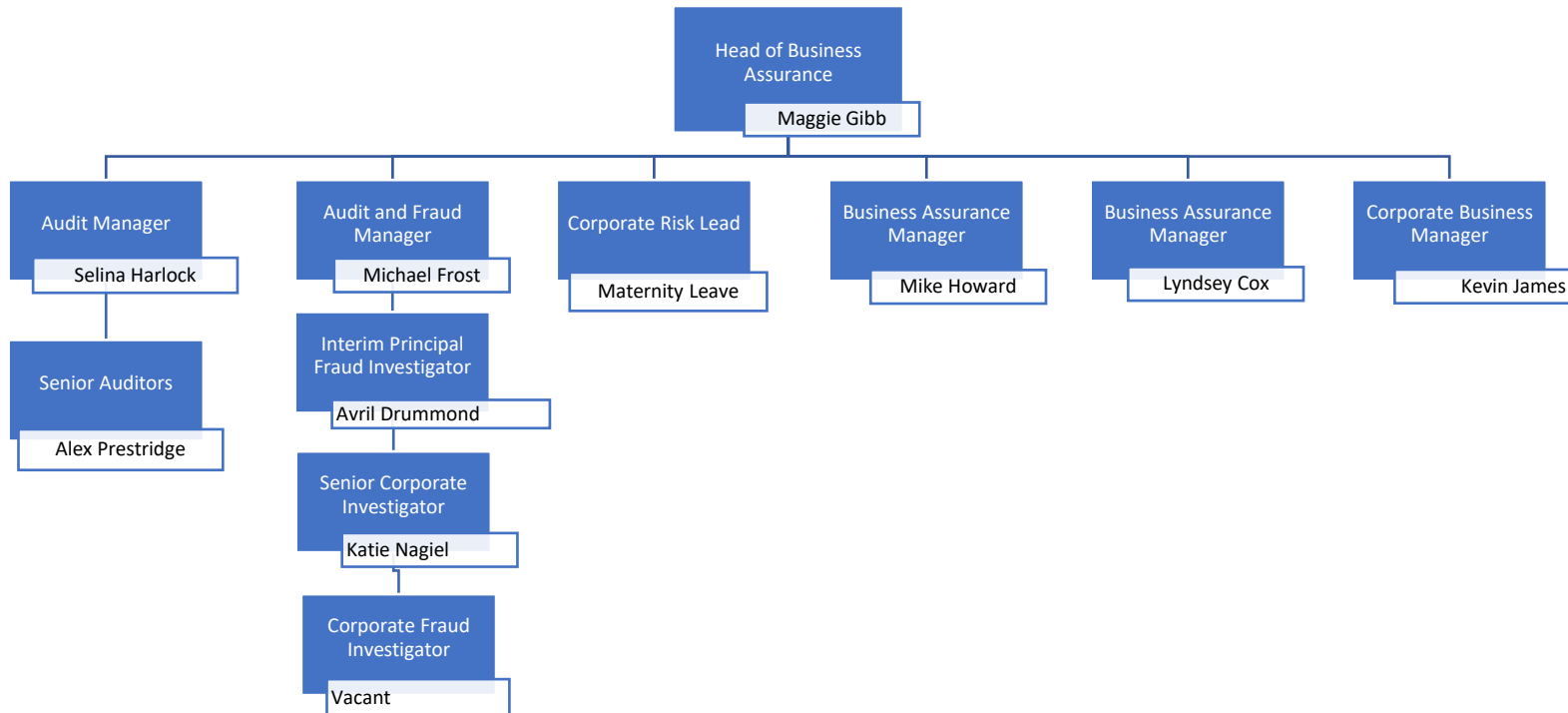
1.4 The Business Assurance Team is currently going through Service Review, which is part of the Better Buckinghamshire Programme. The review involves an evaluation of our current service delivery and works towards designing a human-centred and future-focusses service that delivers on the needs of customers and the team (officers). The outcomes of the CIPFA reviews has been

considered as part of the design process. A business case will be developed which will be subjected to approval, followed by a staff consultation process. The new structures will be confirmed following the consultation, and where applicable the recruitment process will commence. We expect the review to be concluded in quarter two. The CIPFA review of the Business Assurance service has been completed, and the outcome of this review are informing the Service Review and the improvement plan for the service.

## 2. Resources

2.1 Since the last update, the Business Assurance Team has seen the departure of the Corporate Fraud Investigator, the Mazar Seconded auditor and the Interim Corporate Risk Lead. Arrangements have been made to ensure there is sufficient cover for the Corporate Risk Lead role while we wait for the post holder to return from maternity leave. We continue to utilise the partnership arrangement with the APEX London Audit Framework to manage any resource pressures. The framework is hosted by the London Borough of Croydon and the audit service is currently provided by Mazars.

**Business Assurance Team Structure** (resources and structure being considered as part of service review process)



### **3 Risk Management**

- 3.1 The Business Assurance Team have been reviewing the risks in more detail to ensure that the magnitude of risks is understood and that there are appropriate internal controls and/or actions undertaken to mitigate risks and address some of the risk gaps identified.
- 3.2 We have continued to offer monthly risk management and Pentana training sessions and have reviewed our Risk Management e-learning module. We are continuing to identify and expand our training delivery methods and tailored education offerings.
- 3.3 The Business Assurance team has established an emerging risk register which is reported to Risk Management Group and the team are sharing knowledge to directorates' Risk Champions. The last meeting of the Risk Management Group was held on 25 April 2022, a detailed update on this meeting is reported separately.

### **4. Internal Audit**

- 4.1 The Internal Audit function has been progressing with the delivery of the approved 2021/22 audit assignments. Whilst we have an agreed Internal Audit plan which was approved as part of the Business Assurance Strategy, we have continued to follow a more fluid approach in the delivery of the audit plan. We regularly review the Internal Audit plan through discussions with Directorate Leadership Teams to help ensure that the assurance activities are continuously aligned and focused on emerging issues/ risks. Any significant deviation from the approved Internal Audit Plan is communicated through the periodic activity reporting process.
- 4.2 From review of the plan with directorates 37% of the audits activities have been deferred or cancelled, due to on-going service reviews within the directorates, system implementation or other transformation activity on-going within services - reasons for the cancellations/ deferments are noted within Appendix 1 highlighted in blue. Since the previous Committee, progress has continued, the table below provides a summary of the progress made in delivering the approved 21/22 plan:

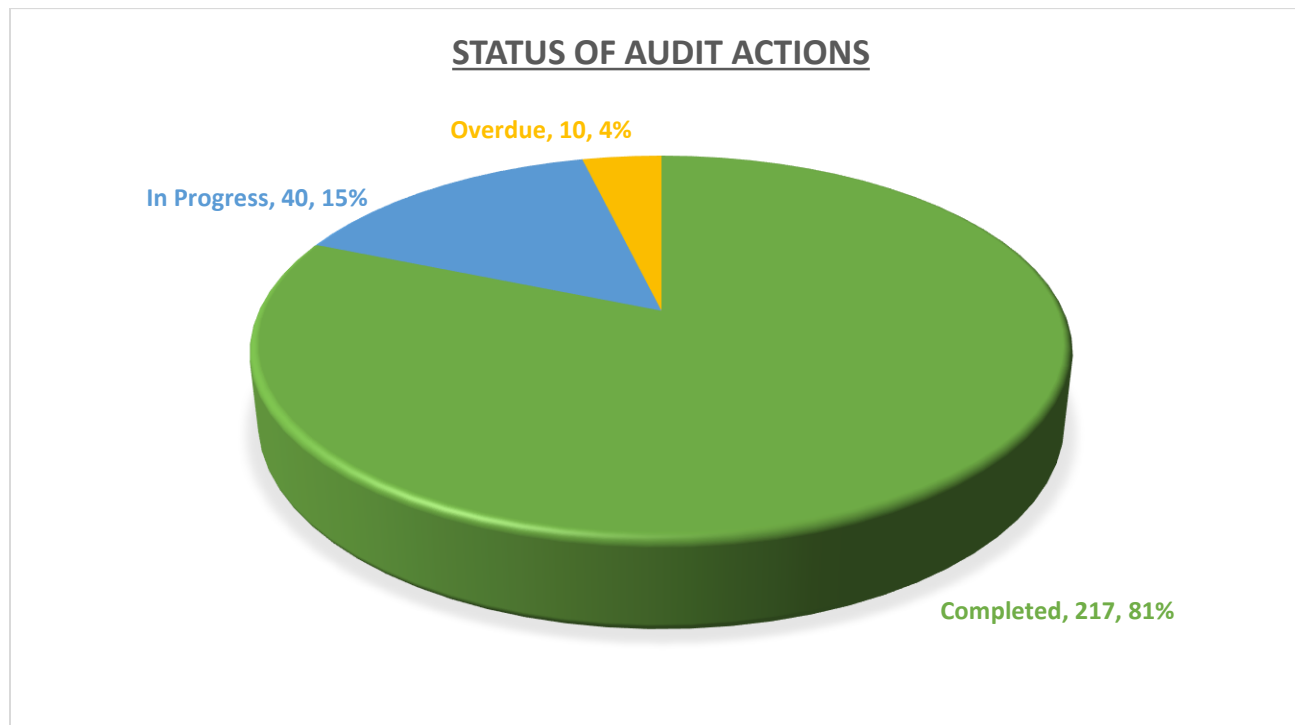
**Table 1 – Status of 2021/22 Audit plan**

Status	No. Audits	%
Not Started	0	0%
Planning	3	3%
Fieldwork	8	8%
Draft Report	15	15%
Complete	17	17%
Grants	14	14%
On-going	5	5%
Deferred/ Cancelled	37	37%

- 4.3 Appendix 1 outlines a summary update of the progress being made against the approved plan. There are three audits within Children’s Services that have been cancelled as the audit activity now needs to be focused on the findings of the Ofsted Social Care and SEND inspection findings. Internal Audit will be working closely with the service as they develop the improvement plans. An update on agreed approach will be provided as part of the 22/23 Internal Audit Plan. We would like to highlight that the team currently have two audits that they deem to be complete but at “final” draft report stage (highlighted in yellow in Appendix 1). A decision has been taken that all audit actions should be assigned at Heads of Services level going forward. As such Internal Audit will be communicating this change to services and will be meeting with the relevant Heads of Service and revisiting all reports and ensuring that the due dates set are appropriate. The reports will be issued as finals following these meetings.
- 4.4 Internal Audit work on grant certification provides an essential service for the Council. Although it is not audit opinion work, the Audit team’s schedule of grant certifications is an on-going commitment of Internal Audit resources which requires adherence to strict timescales for the certification of claims submitted. For FY21/22 14 grant certifications have been completed by Internal Audit and these are reflected in Appendix 1 against the respective directorate. It should be noted that this grant certification is separate to the continuous assurance and the certification work being undertaken for the Covid-19 grants.

4.5 Using the audit tool, 'Pentana', Internal Audit have been monitoring implementation of audit actions. Follow-up of management actions is a continuous task that is undertaken by the auditors alongside their assigned audit engagements. The chart below provides a summary on the implementation status of the audit actions:

**Summary Status of Management Actions**



4.6 Progress against implementing audit actions is reported to each of the Directorate leadership team meetings on a regular basis, and outstanding audit actions are reported to the Corporate Management Team (CMT). Following the last CMT meeting in March, a decision was made that all audit actions will be owned by Head of Service or above. This is to reduce the number of actions being completed late and therefore bring the responsibility for ensuring the completion of these actions back to management

level. Internal Audit will be working on adding the audit actions from the completed FY21/22 audit plan which are currently not included in the figures presented above.

- 4.7 The Audit Board, chaired by the Service Director, Corporate Finance (S151), met on 27 April 2022 and reviewed progress against the Business Assurance Strategy, in particular delivery of the Internal Audit Plan. Appendix 1 shows the current progress updated against the Internal Audit Plan.

## 5. Business Assurance

- 5.1 We continue to provide assurance to CMT on the Covid-19 related grants and in this quarter the team will be working on handing over the on-going monitoring of the grants to services. The volume of Covid grants has now reduced and can be managed as part of business as usual as governance arrangements have been established to ensure adequate oversight of schemes and spend.
- 5.2 Throughout FY21/22 the Council received 35 grants totalling c.£73.8m of which £15.3m was carried forward from FY20/21. This year we have seen extensions to grants and these are held within the DCE directorate, however no new covid specific grants have received this year. As part of the year end process and in line with the completion of the grants, the team is focussing on ensuring that all grant returns are completed within the set deadlines and that reconciliations are completed in a timely manner to make certain that discrepancies can be rectified before they are required by government departments.
- 5.3 Since the last committee, the Business Assurance Team has been working with the Client Transport Service by re-evaluating the financial control framework to reflect the new processes that are now being followed on the new ONE system. The work being undertaken will include:
- Providing assurance on the invoice payment position via regular reconciliations and reporting.
  - Provide assurance on the budget forecasting methodology and the.
  - Developing an enhanced invoice register that provides up to date management information on progress against invoice payment process and reports of root causes of payment delays.



- 5.4 In quarter four, Business Assurance was commissioned by the Deputy Chief Executive (Monitoring Officer) and Corporate Director for Planning, Growth and Sustainability to undertake an independent 'rapid' review of the South East Aylesbury Link Road (SEALR) project. The review was to provide an understanding of the cost position, and the governance arrangements including providing clarity on the reporting and decision-making arrangements along with the mechanisms in place for the escalation of any issues or cost increases/ pressures.
- 5.5 Due to the urgency of the review, this was undertaken as desktop exercise consisting of a review of project documentation financial data and board papers. A report was produced, and this identified 11 key findings, of which seven were given a high risk rating. Following this report, further work has been requested for this particular project, however a wider review of projects will also be undertaken as part of FY22/23 assurance work.
- 5.6 As the Council works to support the Ukraine refugees, the team have been providing assurance on risk management, payment processing, cash handling procedures, insurance and fraud management. Using the spotlight tool, the Fraud Team have been verifying the bank information provided by sponsor families to ensure that they are not fraudulent, are not dormant and not business accounts. The payments to the sponsor families will be made in arrears i.e. once the Ukraine family has arrived.
- 5.7 We continue to progress with the review of the key financial systems that interface with our SAP finance system. The team will be working with IT to share what had been learnt from the maps that have been developed so far. Further work is being undertaken that will enable an oversight of the proportion of the review and capital budget for each service that is processed through each system. The output of this work will feed into the development of the ERP specification.

## **6 Counter Fraud**

- 6.1 The Business Assurance Team has been working closely with the Revenues and Benefits Teams to investigate any potentially fraudulent Business Rate Grant Claims.

Business Rate Grant applications referred to Business Assurance	49 (0 this month)
Additional Restrictive/Restart Grant applications referred to Business assurance	56 (0 this month)
Number failed risk assessment (deemed to be low risk and so not investigated, or closed after initial investigation)	33
Number investigated (BRG and ARG) to date	49
Number of potential prosecution claims	10
Number of prosecution files being prepared for legal services as of 1 April 2022.	5  One case is currently awaiting a trial (which will not be until late 2022), one case was sentenced and received a £21k fine in January 2022 with three other cases having prosecution files currently being prepared.

Cases whereby the grants were paid wrongly, but fraud was not proven, will be recovered.

The Investigations Team are undertaking daily pre-payment reviews to support the Omicron grant process.

**Other cases currently under investigation are as follows:**

- Council Tax Reduction cases received this month – four; one referral closed after risk assessment, and currently investigating five in total.

- Single Person Discount cases received this month – two; referrals closed after risk assessment - one, and currently investigating seven in total.
- Blue Badge cases received this month two; referrals closed after risk assessment two, currently investigating four in total.
- Disabled Facilities Grant received this month – zero; referrals closed after risk assessment – zero, currently investigating two in total
- Housing Fraud cases received this month - one, referrals closed after risk assessment – one, currently investigating two in total.
- Planning application fraud cases received this month - zero, currently investigating zero.
- Insurance case received this month – zero, currently investigating one.
- School admissions cases received this month - zero, currently investigating zero.
- Adult Social Care cases received this month - one, currently investigating one.
- Council Tax liability cases received this month – one, investigating three.
- Identity fraud cases received this month – zero, referrals closed after risk assessment – zero, investigating two.
- Omicron Grant cases received this month – one; referrals closed after risk assessment – one, investigating eight in total.
- Phishing scams or attempts this month: one
- Requests for information: three.

## Appendix 1 – 2021/22 Internal Audit Plan

Directorate	Service	Audit Title	Objectives/Risk/Concerns	Status
Corporate	Corporate	Governance	Deferred to 22/23 – new officer started in December recommend that audit be undertaken in Q1/Q2	
	Corporate	Business Cases	Deferred to 22/23 – resource pressures within the Internal Audit team recommend that audit be undertaken in Q1/Q2	
	Corporate	Grants	Internal Audit grant assurance returns in line with the funding conditions.	On-going
	Corporate	Covid-19 Pre and Post Payment Assurance Plan	Looking at the assurance that we have taken reasonable steps to ensure that payments are made to legitimate businesses.	On-going
	Corporate	Covid-19 Response	Continue to provide assurance on the Covid-19 grants that are received from government departments to support the Council's response to Covid-19.	On-going
Deputy Chief Executive	Policy and Comms	GDPR – Council wide audit	A new system is currently being implemented. Audit being deferred and will be undertaken once the system and processes are embedded in 22/23.	
	Localities & Strategic Partnerships	Community Boards	A review is being undertaken within the service that is highlighting areas of improvement – agreed to undertake the audit once the identified improvements have been implemented. Deferred to 22/23	
	Legal/ Dem Services	Legal Process Review	Deferred to 22/23 – processes are currently being developed. Audit best placed to review once these are embedded. Recommend an audit in Q1/Q2	
	Legal/ Dem Services	Member Declarations and Member Complaints Process	Complete	Final Report

Directorate	Service	Audit Title	Objectives/Risk/Concerns	Status
<b>Deputy Chief Executive</b>	<b>Service Improvement</b>	Assurance over Service Improvement Programme	On-going Assurance in line with the Service Reviews	On-going
	<b>Service Improvement</b>	Digital	Assurance working being undertaken on Agile Delivery.	Scope being developed
	<b>Service Improvement</b>	Workstyle Strategy	Deferred to 22/23 per request from SLT – business case recently approved and strategy in early stages.	
	<b>Localities &amp; Strategic Partnerships</b>	Assets of Community Value	Complete	Final Report
	<b>Legal/ Dem Services</b>	Elections	Fieldwork in progress	Fieldwork
	<b>Policy &amp; Communication</b>	Complaints	A new system is currently being implemented. Audit being deferred and will be undertaken once the system and processes are embedded in 22/23.	
<b>Resources</b>	<b>Finance</b>	Pensions	Fieldwork complete at reporting stage.	Draft Report
	<b>Finance</b>	Capital Programme	Deferred to 22/23 – resource pressures within the Service due to sickness.	
	<b>Finance</b>	Contract Management	Deferred to 22/23 – this is a Council wide audit and there are resource pressures within the services to support the audit.	
	<b>Finance</b>	Asset Management	Cancelled per request from SLT – substantial work undertaken by external audit.	
	<b>Finance</b>	Budget Management	Complete	Final Report
	<b>Finance/ HR</b>	Expenses	Fieldwork in progress	Fieldwork
	<b>Finance</b>	Accounts Payable	Fieldwork complete at reporting stage.	Draft Report
	<b>Finance</b>	Accounts Receivable	Fieldwork in progress	Fieldwork

Directorate	Service	Audit Title	Objectives/Risk/Concerns	Status
<b>Resources</b>	<b>Finance/ HR/ IT</b>	Service Now Review	Deferred to 22/23 per request from SLT – the use of Service Now will be looked at as part of the service review – this is a low-risk area.	
	<b>Finance</b>	Cash Receipting End-to - End Process Review	Fieldwork complete at reporting stage.	Draft Report
	<b>Finance</b>	General Ledger	Actions from the previous year have been followed up and an Assurance Pack within Corporate Finance has been developed that is continuously monitoring compliance. Audit cancelled for this year.	
	<b>Finance</b>	Treasury Management	Complete	Final Report
	<b>Finance</b>	Debt Management	Fieldwork in progress	Fieldwork
	<b>Finance</b>	Revs & Bens System Implementation Assurance	Phase 1 assurance completed.	Final Report
			Phase 2 of the system implementation has commenced, and assurance is being provided throughout the project delivery.	On-going
	<b>Finance</b>	CTAX	Deferred to 22/23. New Revenues and Benefits system being implemented. Full audit to be undertaken once all legacies are migrated onto the new platform. Internal Audit are providing assurance on the system implementation.	
	<b>Finance</b>	NNDR		
	<b>Finance</b>	CTRS/HB		
	<b>Finance</b>	Procurement	New procurement regulations being introduced – deferred to 22/23 once implemented.	
	<b>Finance</b>	iCares Accounts Payable	Complete	Final Report
	<b>Finance</b>	iCares Accounts Receivable	Fieldwork complete at reporting stage.	Draft Report
<b>HR</b>	Payroll	Fieldwork complete at reporting stage.	Draft Report	

Directorate	Service	Audit Title	Objectives/Risk/Concerns	Status
<b>Resources</b>	<b>HR</b>	Apprenticeship Levy	Deferred to 22/23 per request from SLT – low risk. Report to CMT on options to be considered for the levy.	
	<b>HR</b>	IR35	Deferred to 22/23 – regular reporting on high-cost interims presented to CMT – other assurance arrangements are in place.	
	<b>IT</b>	IT Asset Management	Complete.	Final Report
	<b>IT</b>	Cyber Security	Complete.	Final Report
	<b>IT</b>	Audit needs assessment. Review to determine IT audit work to be undertaken.		Final Report
<b>Planning, Growth &amp; Sustainability</b>	<b>Property &amp; Assets</b>	Wycombe Old Library	Cancelled per request from SLT – project complete and value needed in service project governance assurance	
	<b>Property &amp; Assets</b>	Project Governance	Fieldwork in progress	Fieldwork
	<b>Housing &amp; Regulatory Service</b>	Enforcement (Housing)	Deferred to 22/23 per request from SLT, recruitment in progress as there are unfilled posts in the service – propose Q1	
	<b>Housing &amp; Regulatory Service</b>	Grant verification	Disability Facilities Grant	Completed
	<b>Planning &amp; Environment</b>	Building Control	Deferred to 22/23 – Service review in progress.	
	<b>Planning &amp; Environment</b>	CIL/Section 106	Fieldwork complete at reporting stage.	Draft Report
	<b>LEP</b>	LEP Audit	New white paper released other areas to consider – additionally due to staff changes within LEP audit is being deferred to Q1.	
	<b>LEP</b>	Grant Verification	Growth Hub Funding to LEPs – claim verification for FY20/21 funding.	Completed

Directorate	Service	Audit Title	Objectives/Risk/Concerns	Status
Planning, Growth & Sustainability	Housing & Regulatory Service	Homelessness	Deferred to 22/23 per request from SLT, recruitment in progress as there are unfilled posts in the service – propose Q1	
	Housing & Regulatory Service	Temporary Accommodation	Deferred to 22/23 per request from SLT, recruitment in progress as there are unfilled posts in the service – propose Q1	
	Property & Assets	Property Maintenance	Deferred to 22/23 – Service review in progress.	
	Planning & Environment	Climate Change	Separate assurance programme being developed that will be aligned to the Climate Change Strategy. Commence assurance delivery in 22/23.	
	Property & Assets	Property Repairs and Renewals	Deferred to 22/23 – Service review in progress.	
	Property & Assets	Health & Safety	Cancelled per request from SLT – assurance process in place to ensure adequate arrangements are in place and mechanism for reporting agreed.	
	LEP	Grant Verification	EU Transition Business Readiness Growth Hub Funding to LEPs FY20/21	Completed
	LEP	Grant Verification	Supplemental Growth Hub Funding to LEPs FY20/21	Completed
	LEP	Grant Verification	Peer Network Funding to LEPs FY 20/21	Completed
Communities	Highways & Technical Services	Flood Management	Fieldwork complete at reporting stage.	Draft Report
	Neighbourhood Services	Taxi Licensing	Complete.	Final Report



Directorate	Service	Audit Title	Objectives/Risk/Concerns	Status
Communities	Neighbourhood Services	Crematorium	Fieldwork in progress	Fieldwork
	Neighbourhood Services	Waste – Procurement and Disposal of Assets	Scope being agreed	Scope being agreed
	Highways & Technical Services	Parking	Deferred to 22/23 per request from SLT – new system and structure, need to embed processes. Recommend Q1/2	
	Highways & Technical Services	Transport for Bucks	Service currently undertaking a large tender exercise – assurance work to be undertaken is currently being considered.	On-going
	Transport Services	Home to School Transport	Deferred to 22/23 per request from SLT – new system will need to be embedded. Recommend Q2	
	Transport Services	Grant Verification	Bus Subsidy Ring-Fenced (Revenue) Grant	Complete
	Neighbourhood Services	Household Recycling Centres	Deferred to 22/23 – new procurement in progress. Recommend review once new arrangements are in place	
	Neighbourhood Services	Energy for Waste	Complete.	Final Report
	Highways & Technical Services	Grant verification	Highways Maintenance Challenge Fund Grant	Complete
Adults & Health	Quality Standards & Performance	iCares System – IT Application Controls Audit	Fieldwork in progress	Fieldwork
	Integrated Commissioning	Direct Payments	Service currently undertaking improvement work – agreed to defer review to Q2/3	
	Integrated Commissioning	Supplier Viability	Fieldwork complete at reporting stage.	Draft Report

Directorate	Service	Audit Title	Objectives/Risk/Concerns	Status
<b>Adults &amp; Health</b>	<b>Adult Social Care</b>	Implementation of Medications Policy – In-house services	Fieldwork complete at reporting stage.	Draft Report
	<b>Adult Social Care</b>	Interface – Hospital Discharges and Social Care	Deferred from 21/22 per request from SLT – process is weak and social care are currently working to develop and improve process. Plan for Q1/2	
	<b>Quality Standards &amp; Performance</b>	Quality Assurance Framework (QAF)	Cancelled per request from SLT – framework is fully operation and an annual external audit arrangement is in place. No concerns in this area.	
	<b>Integrated Commissioning</b>	Choice and Charging Policy	Complete	Final Draft Report
	<b>Adult Social Care</b>	Implementation of Medications Policy – Commissioned services (Follow-up)	Complete	Final Report
	<b>Adult Social Care</b>	Deprivation of Liberty Standards (DoLs) (Follow-up)	Complete	Final Draft Report
<b>Children's Services</b>	<b>Education (Schools)</b>	Booker Park	Fieldwork complete at reporting stage.	Draft Report
		Speen School	Fieldwork complete at reporting stage.	Draft Report
		Buckingham School	Fieldwork complete at reporting stage.	Draft Report
		Cedar Park	Fieldwork complete at reporting stage.	Draft Report
		Radnage CoE Infant School	Fieldwork complete at reporting stage.	Draft Report
		Hazlemere CoE School	Complete	Final Report
	<b>Social Care</b>	Children's Homes	Each home to be audited and reported on separately.	Fieldwork

Directorate	Service	Audit Title	Objectives/Risk/Concerns	Status
Children's Services	Social Care	Social Work England Information Requests	Deferred to 22/23 per request from SLT – service currently developing a process. Assurance needed when process is embedded.	
	Social Care	Care Leavers	Audit cancelled, need to be considered in light of the Ofsted findings.	
	Social Care	Fostering Services	Audit cancelled, need to be considered in light of the Ofsted findings.	
	Education	SEND – Complaints & SARs	Audit cancelled due to Ofsted inspection. However, audit activity is being discussed with management to reflect the outcomes of the inspection.	
	Education	Early Years - Entitlement for 2/3/4 yrs. and Claims Payment	Complete	Final Report
	Social Care	Commissioning of Residential placements	Fieldwork complete at reporting stage.	Draft Report
	Education	SEND Transport Eligibility	New audit requested by service – scope being agreed	Scope being agreed
	Education	Grant Verification	DfT – Travel Demand Grant	Complete
	Education	Grant Verification	Schools Direct Salaried Grant (Ashmead Combined School)	Complete
	Education	Grant Verification	Schools Direct Salaried Grant (Bedgrove Infant School)	Complete
	Social Care	Supported Families Programme Grant Verification	Completed in June for 65 families under Sustained and Significant Progress	Claim 1 - Complete
			Claim made for 77 families under Sustained and Significant Progress	Claim 2 - Complete

Directorate	Service	Audit Title	Objectives/Risk/Concerns	Status
	<b>Social Care</b>	Supported Families Programme Grant Verification	Completed in June for 65 families under Sustained and Significant Progress	Claim 1 - Complete
			Claim made for 77 families under Sustained and Significant Progress	Claim 2 - Complete
			Claim made for 71 families under Sustained and Significant Progress	Claim 3 - Complete
			Claim made for 84 families under Sustained and Significant Progress	Claim 4 - Complete
<b>All Directorates</b>	Follow-Ups			On-going
<b>BMKFA</b>	Audit plan approved and date for audit delivery agreed with the clients. Plan to be delivered by February 2022 ahead of their external audit.			In-progress
<b>Academies</b>	Audit plans approved and key days for audit delivery agreed with the Academies			In-progress



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## Audit and Governance Committee

<b>Date:</b>	11 May 2022
<b>Reference number:</b>	N/A
<b>Title:</b>	22/23 Internal Audit Plan Update
<b>Cabinet Member(s):</b>	N/A
<b>Contact officer:</b>	Maggie Gibb, Head of Business Assurance (& Chief Auditor)
<b>Ward(s) affected:</b>	N/A
<b>Recommendations:</b>	<b>Members are recommended to approve the report</b>
<b>Reason for decision:</b>	N/A

### 1. Executive summary

- 1.1 Members will be aware that the 2021/22 Internal Audit Plan continued to be affected by the impact of the Covid-19 pandemic, as well as the capacity constraints across the organisation, which may also be attributed to the Service Reviews that are in-progress.
- 1.2 The Internal Audit plan always has to remain dynamic in nature and be realigned on a regular basis to take account of new, emerging and changing risks and priorities.
- 1.3 The plans had been very fluid during 2020/21 and this continued into 2021/22 due to ongoing Covid-19 related assurance requirements such as grant income verification work and post payment assurance for business grant payments.
- 1.4 The 2022/23 Internal Audit planning process is in progress and will be discussed with Corporate and Service Directors before being presented to the Corporate Management Team and Audit Board for agreement.
- 1.5 The Audit Manager has attended a leadership team meeting within all services to discuss audit requirements for 2022/23.

- 1.6 The planning process will involve a review of key priorities and risk registers for each of the Directorates.
- 1.7 The 2022/23 Internal Audit Plan will be presented to the Audit and Governance Committee for approval at the July meet.
- 1.8 During Q1, we will continue delivering the deferred and carried forward 2021/22 Internal Audit activity, in agreement with the relevant Service Director. The priority of each of the deferred audits will be assessed in consultation with the service.
- 1.9 The Covid-19 related assurance activity will continue during Q1 as the final reconciliations and returns are collated.
- 1.10 Members are requested to propose any audit areas to be considered for inclusion in the plan.

## **2. Other options considered**

- 2.1 N/A.

## **3. Legal and financial implications**

- 3.1 None.

## **4. Corporate implications**

- 4.1 None.

## **5. Local councillors & community boards consultation & views**

- 5.1 N/A

## **6. Communication, engagement & further consultation**

- 6.1 N/A.

## **7. Next steps and review**

- 7.1 The full Business Assurance Strategy, including the Internal Audit Plan will be presented to the Audit and Governance Committee for approval in July 2022.

## **8. Background papers**

- 8.1 None.



Service	Audit Title	Comments	No. Days/ Status
<b>Corporate</b>			
Corporate	Governance	Deferred from 21/22 – new officer started in December audit timings to be agreed with Service	20
Corporate	Business Cases	Deferred from 21/22 – resource pressures within the Internal Audit team recommend that audit be undertaken in Q1/Q2	20
<b>Deputy Chief Executive</b>			
Policy and Comms	GDPR – Council wide audit	Deferred from 21/22 - A new system is currently being implemented. Audit being deferred and will be undertaken once the system and processes are embedded in 22/23.	20
Localities & Strategic Partnerships	Community Boards	Deferred from 21/22 - A review is being undertaken within the service that is highlighting areas of improvement – agreed to undertake the audit once the identified improvements have been implemented. Q2	20
Legal/ Dem Services	Legal Process Review	Deferred from 21/22 – processes are currently being developed. Audit best placed to review once these are embedded. Recommend an audit in Q1/Q2	20
Service Improvement	Digital - Agile Delivery	Carried Forward – Q1	Scope being developed
Service Improvement	Workstyle Strategy	Deferred to 22/23 per request from SLT – business case recently approved and strategy in early stages.	15
Legal/ Dem Services	Elections	Carried Forward – Q1 Fieldwork in progress	Fieldwork
Policy & Communication	Complaints	Carried Forward – Q1 Fieldwork in progress	Fieldwork
Finance	Capital Programme	Deferred from 21/22 – Q1	Scope being developed
Finance	Contract Management	Carried Forward – Q1 Fieldwork in progress	Fieldwork
Finance/ HR	Expenses	Carried Forward – Q1 Fieldwork in progress	Fieldwork
Finance	Accounts Receivable	Carried Forward – Q1 Fieldwork in progress	Fieldwork

Resources			
Finance/ HR/ IT	Service Now Review	Deferred to 22/23 per request from SLT – the use of Service Now will be looked at as part of the service review – this is a low-risk area.	20
Finance	Debt Management	Carried Forward – Q1 Fieldwork in progress	Fieldwork
Finance	Revs & Bens System Implementation Assurance	Carried Forward - Phase 2 of the system implementation has commenced, and assurance is being provided throughout the project delivery.	On-going
Finance	CTAX	Deferred to 22/23. New Revenues and Benefits system being implemented. Audit timing will be undertaken after phase 2 has gone live.	50
Finance	NNDR		
Finance	CTRS/HB		
Finance	Procurement	Deferred from 21/22 - New procurement regulations being introduced – deferred to 22/23 once implemented.	20
HR	Apprenticeship Levy	Deferred from 21/22 - per request from SLT – low risk. Report to CMT on options to be considered for the levy.	10
HR	IR35	Deferred from 21/22 – regular reporting on high-cost interims presented to CMT – other assurance arrangements are in place.	10
Property & Assets	Project Governance	Carried Forward – Q1 Fieldwork in progress	Fieldwork
Housing & Regulatory Service	Enforcement (Housing)	Deferred from 21/22 - per request from SLT, recruitment in progress as there are unfilled posts in the service – propose Q1	15
Planning & Environment	Building Control	Deferred from 21/22 – Due to service review in progress.	15
LEP	LEP Audit	Deferred from 21/22 - New white paper released other areas to consider – additionally due to staff changes within LEP audit is being deferred to Q1.	15
Planning, Growth & Sustainability			
Housing & Regulatory Service	Homelessness	Deferred from 21/22 - per request from SLT, recruitment in progress as there are unfilled posts in the service – propose Q1	15
Housing & Regulatory Service	Temporary Accommodation	Deferred from 21/22 - per request from SLT, recruitment in progress as there are unfilled posts in the service – propose Q1	15
Property & Assets	Property Maintenance	Deferred from 21/22 - Service review in progress.	15
Planning &	Climate Change	Deferred from 21/22 - Separate assurance programme being developed that will be	20

<b>Environment</b>		aligned to the Climate Change Strategy. Commence assurance delivery in 22/23.	
<b>Property &amp; Assets</b>	Property Repairs and Renewals	Deferred from 21/22 - Service review in progress.	15
<b>Communities</b>			
<b>Neighbourhood Services</b>	Crematorium	Carried Forward – Q1 Fieldwork in progress	Fieldwork
<b>Neighbourhood Services</b>	Waste – Procurement and Disposal of Assets	Carried Forward – Q1	Scope being agreed
<b>Highways &amp; Technical Services</b>	Parking	Deferred from 21/22 - per request from SLT – new system and structure, need to embed processes. Recommend Q1/2	20
<b>Highways &amp; Technical Services</b>	Transport for Bucks	Carried Forward – Q1 Fieldwork in progress	Fieldwork
<b>Transport Services</b>	Home to School Transport	Deferred from 21/22 - per request from SLT – new system will need to be embedded. Recommend Q2	20
<b>Neighbourhood Services</b>	Household Recycling Centres	Deferred from 21/22 – new procurement in progress. Recommend review once new arrangements are in place	15
<b>Adults &amp; Health</b>			
<b>Quality Standards &amp; Performance</b>	iCares System – IT Application Controls Audit	Carried Forward – Q1 Fieldwork in progress	Fieldwork
<b>Integrated Commissioning</b>	Direct Payments	Deferred from 21/22 - service currently undertaking improvement work – agreed to defer review to Q2/3	20
<b>Adult Social Care</b>	Interface – Hospital Discharges and Social Care	Deferred from 21/22 per request from SLT – process is weak and social care are currently working to develop and improve process. Plan for Q1/2	20
<b>Children's Services</b>			
<b>Social Care</b>	Social Work England Information Requests	Deferred from 21/22 - per request from SLT – service currently developing a process. Assurance needed when process is embedded.	
<b>Education</b>	SEND Transport Eligibility	Carried Forward – Q1	Scope being developed

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## Audit and Governance Committee

<b>Date:</b>	11 May 2022
<b>Reference number:</b>	N/A
<b>Title:</b>	<b>Risk Management Group Update</b>
<b>Cabinet Member(s):</b>	N/A
<b>Contact officer:</b>	Maggie Gibb, Head of Business Assurance (& Chief Internal Auditor)
<b>Ward(s) affected:</b>	N/A
<b>Recommendations:</b>	Members are recommended to <b>note</b> the report.
<b>Reason for decision:</b>	summarise why the recommended option is preferred

### 1. Executive summary

- 1.1 The purpose of the report is to provide an update on the Risk Management Group (RMG) meeting held on 25 April 2022.
- 1.2 The Council's Risk Management Framework including the Terms of Reference for the Risk Management Group was approved by the Audit and Governance Committee in June 2021.

### 2. Content of report

- 2.1 The Corporate Director for Planning, Growth and Sustainability (PGS) attended the meeting along with the Service Director for Planning, Head of Finance for PGS and the Business Strategy Manager for PGS.
- 2.2 The PGS directorate has a well-established Risk Escalation Framework, with risk being a standing item at the senior leadership team meetings. All Risk Escalation Frameworks are due for review and update during Q1 of 2022/23 to ensure they remain fit for purpose.

2.3 The key risk themes were as follows:

- **PGS – MT – 01** Recruitment & Retention – *this risk relates to the challenges to recruit sufficient numbers of experienced and adequately skilled staff and the potential impact on service delivery.*
- **PGS – MT – 02** Increasing economic uncertainty affecting viability and deliverability of Capital Programme – *this risk relates to a number of changing external circumstances which have created risks and challenges in delivering our capital programme. This includes but is not limited to rising construction costs,*
- **PGS – PE – 21** Single IT System – *this risk relates to any delays to delivery of a single e IT system/ software and the impact on services such as planning and housing which would impact on the services ability to operate business as usual and therefore on performance leading to potential complaints and reputational damage.*
- **PGS – ST – 26** – East West Rail – Impact on Communities & Environment – *this risk relates to failure to secure mitigations from EWR and an increase in negative impacts on the community and Buckinghamshire’s environment.*
- **PGS – KF – 02** Impact of COVID on Property Rental Income – *this risk relates to the long-term economic impacts of COVID on tenants renting from the Council’s property portfolio and a resulting financial pressure.*
- **PGS – KF – 03** Ongoing Budget Sustainability for Corporate Estate (maintenance, dilapidations, etc. on offices, theatres, leisure, car parks, libraries and others) – *this risk relates to the potential increasing maintenance requirements for an aging corporate estate and results unbudgeted pressures on the capital programme.*
- **PGS – KF – 06** S106/CIL – *this risk relates to the effective monitoring of S106 and CIL receipts, should this not happen there would be an impact on the Council’s ability to programme and utilise receipts.*
- **PGS – KF – 09** Homelessness Costs & Income – *this risk relates to the potential impact of increasing homelessness combined with reduced support from Government and the impact on temporary accommodation costs.*
- **PGS – KF – 10** – Asbestos Indemnity Liability on transferred housing stock – *this risk relates to the projected expenditure for asbestos removal where the Council has indemnity liability and resulting unbudgeted financial pressures.*

2.4 The risks were discussed in detail, as well as the mitigating actions being challenged by the RMG.

2.5 Risks which had been de-escalated or closed were included in the report from the PGS directorate.

- 2.6 A “horizon scanning” paper was presented to RMG which included new and emerging risks for discussion, including displaced persons, inflation and the introduction of care costs cap.
- 2.7 The emerging risks document is updated on a regular basis by the Corporate Risk Lead and is discussed with the Risk Champions.

### **3. Other options considered**

- 3.1 This should include information on the pros and cons of each option.

### **4. Legal and financial implications**

- 4.1 None.

### **5. Corporate implications**

None

### **6. Local councillors & community boards consultation & views**

- 6.1 N/A.

### **7. Communication, engagement & further consultation**

- 7.1 N/A.

### **8. Next steps and review**

- 8.1 The next meeting of the Risk Management Group is to be confirmed.

### **9. Background papers**

None

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## Report to Audit and Governance Committee

<b>Date:</b>	11 May 2022
<b>Title:</b>	<b>Audit Committee Review of Effectiveness</b>
<b>Relevant councillor(s):</b>	<b>Councillor Richard Newcombe</b>
<b>Author and/or contact officer:</b>	Maggie Gibb, Head of Business Assurance (& Chief Auditor)
<b>Ward(s) affected:</b>	<b>N/A</b>
<b>Recommendations:</b>	<b>To note the report</b>
<b>Reason for decision:</b>	N/A

### 1. Executive summary

- 1.1 A review of the effectiveness of the Audit and Governance Committee is scheduled to take place in June 2022.
- 1.2 The review will be based on the CIPFA publication "Audit Committees: Practical Guidance for Local Authorities (2018).
- 1.3 The review will be carried out through consultation with members of the committee and officers who have attended the meetings on a regular basis.
- 1.4 A report will be presented to the Audit and Governance Committee meeting on 28 July 2022.

### 2. Content of report

- 2.1 Audit Committees are a key component of the Council's governance framework. Their function is to provide an independent and high-level resource to support good governance and strong public financial management.
- 2.2 The purpose of an Audit Committee is to provide those charged with governance in the Council, independent assurance on the adequacy of the Council's risk

management framework, internal control environment and the integrity of the financial reporting and governance processes.

- 2.3 By overseeing both Internal and External Audit, it makes an important contribution to ensuring that effective management arrangements are in place.
- 2.4 As outlined in the CIPFA publication “Audit Committees: Practical Guidance for Local Authorities (2018)”, the core functions of the Audit Committee are to:
- (a) Be satisfied that the authority’s assurance statements, including the Annual Governance Statement, properly reflect the risk environment and any actions required to improve it, and demonstrate how governance supports the achievement of the Council’s objectives.
  - (b) In relation to the Council’s Internal Audit functions: Oversee its independence, objectivity, performance and professionalism; Support the effectiveness of the Internal Audit process; Promote the effective use of Internal Audit within the assurance framework.
  - (c) Consider the effectiveness of the authority’s risk management arrangements and the control environments. Review the risk profile of the organisation and assurances that action is being taken on risk-related issues.
  - (d) Monitor the effectiveness of the control environment, including arrangements for ensuring value for money and for managing the authority’s exposure to the risk of fraud and corruption.
  - (e) Consider the reports and recommendations of External Audit, and other inspection agencies where applicable, and their implications for governance, risk management or control.
  - (f) Support effective relationships between External Audit and Internal Audit, inspections agencies and other relevant bodies and encourage the active promotion of the value of the audit process.
  - (g) Review the financial statements, External Auditor’s opinion and reports to Members, and monitor management actions in response to the issues raised by External Audit.

### **3. Other options considered**

- 3.1 N/A.

#### **4. Legal and financial implications**

4.1 None.

#### **5. Corporate implications**

5.1 None.

#### **6. Local councillors & community boards consultation & views**

6.1 N/A

#### **7. Communication, engagement & further consultation**

7.1 N/A.

#### **8. Next steps and review**

8.1 Review of effectiveness to be carried out in June 2022 and findings reported to Audit and Governance Committee in July 2022.

#### **9. Background papers**

9.1 None.

#### **10. Your questions and views (for key decisions)**

10.1 If you have any questions about the matters contained in this report please get in touch with the author of this report. If you have any views that you would like the cabinet member to consider please inform the democratic services team. This can be done by telephone 01296 382343 or email [democracy@buckinghamshire.gov.uk](mailto:democracy@buckinghamshire.gov.uk).

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## Audit and Governance Committee action log

Last updated: 3 May 2022

No.	Action required	Lead	Date raised	Due date	Action taken	Date resolved (grey when resolved)	Status
1	<b>Business Continuity Management</b> That target completion dates to be provided for the BCPs being undertaken in the Communities and PG&S areas	Maggie Gibb	30-Nov-21	30-Jun-22	Meetings have been arranged with lead officers in PGS and Communities, with BCPs to be completed end March. <b>Update May 22:</b> Good progress has been made in the completion of BCPs across all directorates, and this will be completed by end June.		<b>Ongoing</b>
2	<b>Farnham Park Sports Fields Charity Annual Report and Financial Statements 2020/21</b> that a verbal update to provided to a future meeting on the outcomes of the outstanding audit work	Richard Ambrose	30-Nov-21	11-May-22	To be updated at 11 May meeting.		<b>Ongoing</b>
3	<b>2022/23 Internal Audit Plan</b> Councillors be invited to submit areas which might benefit from internal review, when the plan is being put together .	Maggie Gibb	30-Nov-21	31-May-22	Audit planning in progress and key stakeholders will be asked to input. <b>Update May 22:</b> This will be actioned during May 22 as the planning process is completed with officers.		<b>Ongoing</b>
Page 77	<b>Local Member Engagement</b> That an update be provided on assessing member engagement in Cabinet and Cabinet Member decisions. This piece of work may be undertaken by the newly in post Principal Governance Advisor. Consideration should also be given to sharing this report with the Finance and Resources Select Committee.	Maggie Gibb / Governance Officer	25-Jan-22	30-Jun-22	<b>Update May 22:</b> Work to be progressed as part of Corporate Governance review being undertaken by Principal Governance Advisor.		<b>Ongoing</b>

**Audit and Governance Committee completed actions**

**Last updated: 29 April 2022**

No.	Action required	Contact officer	Date raised	Due date	Date resolved (grey when resolved)	Status
	<p>OUTCOME OF INSPECTION FROM THE INVESTIGATORY POWERS COMMISSIONER'S OFFICE (IPCO)</p> <p>That Officers be asked to implement the additional recommendations from the IPCO report.</p> <p>That an update on the use of the RIPA powers generally by the Council be reported to the Committee in March 2021</p>	Nick Graham Service Director Legal and Democratic Services	27-Jan-21	27/07/21 24/03/21	29-Sep-21	Completed
	<p>TREASURY MANAGEMENT STRATEGY</p> <p>To make the proposed amendments and recirculate the amended strategy to committee members for approval prior to full council.</p>	Richard Ambrose Service Director – Corporate Finance (S151)	Richard Ambrose	24-Mar-21	28-Jul-21	Completed
	<p>UPDATE ON SIGNING OF LEGACY ACCOUNTS</p> <p>To receive an update on fees from ernst and young</p>	Andrew Brittain Ernst & Young	27-Jan-21	24-Mar-21	24-Mar-21	Completed
	<p>FARNHAM PARK SPORTS FIELD CHARITY ANNUAL REPORT AND FINANCIAL STATEMENTS 2019/20</p> <p>Service Director – Corporate Finance be requested to inform the relevant Cabinet Member(s) of the Committee's concerns regarding the financial viability of the Charity.</p> <p>That a report on the Charity's financial viability, as discussed at the meeting, be submitted to the next Committee meeting in January 2021.</p>	Richard Ambrose Service Director – Corporate Finance (S151)	18-Nov-20	24-Mar-21	24-Mar-21	Completed
	<p><b>Council action plan</b></p> <p>Iain Murray to update on process against the planned actions on the council action plan, to the June or July meeting of the Audit &amp; Governance Committee.</p>	Richard Ambrose	24-Mar-21	28-Jul-21	28-Jul-21	Completed
	<p><b>2019/20 District Audit Fees Update</b></p> <p>Richard Ambrose to report back to committee the outcome of the discussions with the Public Sector Audit Appointment (PSAA) in relation to the 2019/20 district audit fee increases.</p>	Richard Ambrose	24-Mar-21	24-Nov-21	28-Jul-21	Completed
	<p><b>Trustee Appointments to Higginson Park Trust</b></p> <p>That an update be provided on the potential appointment of additional officers, to act as signatories to the accounts on behalf of the Council as Trustee.</p>	Richard Ambrose	25-Jan-22	31-Mar-22	22-Mar-22	Completed
	<p><b>Treasury Management Strategy 2022/2023</b></p> <p>A revised report to be circulated electronically for the Committee to agree prior to publication of the Full Council agenda for the meeting on 23 February 2022 incorporating comments from the Committee.</p>	Richard Ambrose / Julie Edwards	25-Jan-22	15-Feb-22	15-Feb-22	Completed

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