West Lindsey District Council

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Guildhall Gainsborough Lincolnshire DN21 2NA Tel: 01427 676676 Fax: 01427 675170

AGENDA

This meeting will be recorded and the video archive published on our website

Governance and Audit Committee Tuesday, 6th November, 2018 at 2.00 pm The Council Chamber - The Guildhall

Members: Councillor Giles McNeill (Chairman) Councillor Mrs Jackie Brockway (Vice-Chairman) Councillor Mrs Sheila Bibb Councillor David Bond Councillor John McNeill Councillor Mrs Angela White Alison Adams Andrew Morriss Peter Walton

1. Apologies for Absence

Public Participation Period Up to 15 minutes are allowed for public participation. Participants are restricted to 3 minutes each. Minutes of the Previous Meeting (PAGES 3 - 9)

- To agree the minutes of the meeting of the Governance and Audit Committee held on 24 July 2018.
- 4. **Members Declarations of Interest** Members may make any declarations of interest at this point but may also make them at any point during the meeting.
- 5. **Matters Arising Schedule** (PAGES 10 11) Matters Arising schedule setting out current position of previously agreed actions as at 29 October 2018.
- 6. Public Reports for Consideration
 - i) Local Government Ombudsman (LGO) Annual Review (PAGES 12 25) Letter 2018

Agendas, Reports and Minutes will be provided upon request in the following formats:

Large Clear Print: Braille: Audio: Native Language

Work	plan	(PAGES 110 - 111)
vii)	Annual Fraud Report 2017/18	(PAGES 102 - 109)
vi)	Annual Audit Letter 2017/18	(PAGES 90 - 101)
V)	Expenditure on Agency and Consultants 2017/18	(PAGES 83 - 89)
iv)	Annual Review of the Effectiveness of Internal Audit	(PAGES 75 - 82)
iii)	Internal Audit Quarter 2 Progress Report 2018/19	(PAGES 56 - 74)
ii)	Member Development – Draft Programme for Induction 2019	(PAGES 26 - 55)

7.

Mark Sturgess Head of Paid Service The Guildhall Gainsborough

Monday, 29 October 2018

Agenda Item 3

WEST LINDSEY DISTRICT COUNCIL

MINUTES of the Meeting of the Governance and Audit Committee held in the Council Chamber - The Guildhall, Marshall's Yard, Gainsborough, DN21 2NA on 24 July 2018 commencing at 2.00 pm.

Present:	Councillor Giles McNeill (Chairman) Councillor Mrs Jackie Brockway (Vice-Chairman)
	Councillor Mrs Sheila Bibb Councillor Thomas Smith Councillor Mrs Angela White (from item 18) Alison Adams Andrew Morriss
In Attendance: Ian Knowles Tracey Bircumshaw Lyn Marlow James Welbourn John Cornett Michael Norman John Sketchley	Executive Director of Resources and S151 Officer Finance & Business Support Manager Customer Strategy and Services Manager Democratic and Civic Officer External Audit Auditor KPMG Internal Audit
Apologies:	Councillor David Bond Councillor John McNeill Peter Walton
Membership:	Councillor Thomas Smith substituted for Councillor John McNeill

17 PUBLIC PARTICIPATION PERIOD

There was no public participation.

18 MINUTES OF PREVIOUS MEETING

The minutes of the meeting held on 19 June 2018 were approved as a correct record.

19 MEMBERS DECLARATIONS OF INTEREST

There were no declarations of interests.

20 MATTERS ARISING SCHEDULE

The matters' arising schedule was noted.

21 ANNUAL GOVERNANCE STATEMENT 2017/18 AND ACTION PLAN/ CLOSURE OF THE ANNUAL GOVERNANCE STATEMENT 2016/17 ACTION PLAN

Members considered the Annual Governance Statement (AGS) for 2017/18 along with the associated Action Plan.

The following points were highlighted:

- The six areas to be addressed in the coming year were commercialism, wellbeing service, a review of the Challenge and Improvement Committee, the new Corporate Plan for 2019-23, PCI DSS (Payment Card Industry Data Security Standard) processes, and value for money;
- Value for money was a carry-over from the previous AGS; it was felt that there hadn't been a sufficient activity on this, so it would be looked at over the coming months;
- An Executive Director was named against each issue in the Action Plan to show senior oversight;
- The AGS paper would be published with the annual financial statements on order to see the two documents as a collective.

Following contributions from Members, further information was provided:

- The format of the AGS made it more readable than previous years;
- In emergencies there were officers other than the statutory roles (Section 151 Officer, Monitoring Officer) that could make decisions. There were deputies for both the Monitoring Officer and the Section 151 Officer;
- The 'health and wellbeing' service referred to in the report was known as the 'wellbeing service'. This would be amended within the final AGS.

RESOLVED to:

- (1) Approve the Annual Governance Statement for 2017/18 and associated Action Plan;
- (2) Sign off the Action Plan for 2016/17 as completed (bar the action pertaining to Value for Money).

22 INTERNAL AUDIT QUARTER 1 PROGRESS REPORT 2018/19

Members received a progress update by the audit partner, against the 2018/19 annual programmes agreed by the Audit Committee in March 2018.

The following points were highlighted:

• 4 audits had been completed since the last internal audit report. These were

procurement, PCIDSS, consultancy on the ARCUS projects and the portfolio board;

- Current work included the growth programme and environmental protection;
- There were no audit recommendations outstanding;
- Both the procurement and the portfolio board audits were rated as 'substantial'. The PCIDSS audit received 'limited' assurance, and the consultancy audit did not receive a rating;
- There were no overdue audit recommendations;
- There would be a meeting of the Lincolnshire Audit Commission forum in October;
- The Chartered Institute of Public Finance and Accountancy (CIPFA) had issued a new publication on audit committees;

Following comments from Members, further information was provided:

- Audits were followed up as a matter of course. Internal audit track the audits, and West Lindsey District Council (WLDC) also do their own work following up on recommendations;
- There were two PCIDSS standards; Internal Audit apply the higher of the two. The bank had an online template which would help WLDC to discover whether it was compliant with PCIDSS standards, or not;

One thing required by this guidance was that the credit card information was not held by WLDC; this could be achieved by asking callers to input their own credit card information rather than relaying it to the member of staff at the other end of the telephone line;

- The Chairman reported on discussions he had undertaken with the Chairman of the Prosperous Communities Committee and they believed that it would be of value to review the consultancy on the leisure contract; this work required scoping and the Chairman of Governance and Audit Committee and the Chairman of Prosperous Communities Committee would assist internal audit;
- The audit for the leisure contract would first need to be scoped before a timescale could be provided.

RESOLVED to note the report.

23 REVIEW OF THE WHISTLE BLOWING POLICY 2017/2018

Members considered the annual whistleblowing report; the Executive Director for Resources informed those present that there had been no whistleblowing activity over the course of the year.

A recent employee survey showed a continuing increase in employee satisfaction.

RESOLVED to be assured that the Whistleblowing Policy in place was working effectively.

24 ANTI MONEY LAUNDERING POLICY

Members considered a report on a new individual anti-money laundering policy that took account of recent legislation changes.

New legislation required that the policy be reviewed; the policy now stands in its own right outside of fraud policies (historically at WLDC, this paper would have been considered along with a paper on fraud).

The use of cash at WLDC was not encouraged but would be accepted; Customer Services had to get authorisation from the Finance and Business Support Manager if the cash totalled over £1000.

Following comments from Members, further information was provided:

- The stern warning at point 7 should appear with the preceding information rather than being outlined over the page;
- Both the Strategic Manager for Finance and Business Support and the Section 151 Officer did not handle cash in their roles; however the reporting requirements were such that they would be notified of the use of money. The Chief Operating Officer also had a delegation to be involved should it be deemed appropriate;
- It was not just cash that was involved in money-laundering; right to buy sales and overseas bank accounts could also be a form of money laundering;
- Staff have had fraud training through an e-learning package. The Strategic Manager for Finance and Business Support's team have had training on larger transactions.

RESOLVED to:

- Approve the appointment of the Executive Director of Resources as the Council's Money Laundering Reporting Officer. The Strategic Manager for Finance and Business Support was appointed as deputy;
- (2) Approve the Anti-Money Laundering Policy.

25 ISA 260 REPORT

Members considered both the Audited Statement of Accounts, and the ISA 260 report. External Auditors advised that the ISA 260 be considered first; points highlighted by KPMG, the external auditors, are listed below:

• There were two opinions given by KPMG; on the accounts, and on value for money

(vfm);

- KPMG intended to give an unqualified opinion on the accounts. The accounts presented a good and fair view; there were no adjustments needing highlighting;
- The audit plan presented earlier in the year included valuations of property and equipment, pensions' liability and faster closing. The key message on all of those pieces of work was that nothing identified needed highlighting; any risks had been mitigated;
- KPMG intend to issue an unqualified vfm conclusion; the conclusion was given on the basis that 'adequate' processes were in place to provide vfm; KPMG do not say that vfm was provided, and this was standard practice;
- 'adequate' was as good a rating as it was possible to achieve;
- WLDC had a robust financial strategy in place;
- KPMG had not exercised any of its statutory powers.

The Chairman then proceeded to thank KPMG and the external auditors present for their work, and assistance provided to WLDC over the last few years.

RESOLVED to note the ISA 260.

26 AUDITED STATEMENT OF ACCOUNTS

Members considered the audited statement of accounts for 2017/18.

As in the AGS report earlier in the meeting, there was a reference to the health and wellbeing service. This would be amended to the 'wellbeing' service.

The following points were highlighted:

- Much of the reserves were earmarked. The general reserve was a little less than £4 million; ideally, WLDC would not want this figure to go below £1.5 million;
- It was for the authority themselves (WLDC in this case) to set their level, or target of reserves; external auditors would then assess WLDC against that target. If WLDC were to fall below their set target, that would stand as a risk. The target currently set was reasonable;
- The minimum reserve had been increased from £1 million to £1.5 million; this would be kept under review, and considered on an annual basis as part of the closure process;
- Unusable reserves were a statutory requirement and were ring-fenced. Financially this would be a better position if pensions' liability reduced. WLDC contribute an annual amount to the pension reserve to reduce liability.

RESOLVED to:

- (1) Confirm that there were no concerns arising from the Financial Statements that needed to be brought to the attention of the Council;
- (2) Approve the Statement of Accounts for 2017/18;
- (3) Permit the Section 151 Officer and the Chairman of the Governance and Audit Committee to certify the letter of representation to the Auditor, KPMG, on completion of the audit.

27 WORKPLAN

The future workplan was noted.

28 EXCLUSION OF THE PUBLIC

RESOLVED that under Section 100 (A)(4) of the Local Government Act 1972, the public and press be excluded from the meeting for the following items of business on the grounds that they involve the likely disclosure of exempt information as defined in paragraph 2 of Part 1 of Schedule 12A of the Act.

29 COMPLAINT COMPENSATION RECOMMENDATION FROM THE LOCAL GOVERNMENT OMBUDSMAN

Members considered an exempt report on a recent complaint decision from the Local Government Ombudsman where compensation payments have been recommended.

The second recommendation in the paper omitted a delegation to the Executive Director of Resources in consultation with the Chairman of the Governance and Audit Committee. The amended recommendation was moved, seconded and unanimously agreed.

RESOLVED to:

- (1) Agree to the Local Government Ombudsman recommendations of two £100 compensation payments to the two parties affected;
- (2) Agree to delegate authority to award compensation up to a value of £2,500 to the Executive Director of Resources subject to consultation with the Chairman of the Governance and Audit Committee.

The meeting concluded at 3.20 pm.

Chairman

Purpose:

To consider progress on the matters arising from previous Governance & Audit Committee meetings.

Recommendation: That members note progress on the matters arising and request corrective action if necessary.

Matters arising Schedule

	Status	Title	Action Required	Due Date	Allocated To
	Green				
Page 10		Treasury Management Training	The Treasury Management Training is planned to be prior to the January meeting of Governance and Audit, from 12:30-13:30.	15/01/19	James Welbourn
			This allows for a 30 minute break before the main meeting.		
		Constitution Annual Review	Questions/Motions at Annual Council, and Planning site visits are to be added into this work.	12/03/19	Alan Robinson

	Periodic reviews of AGS	The Chairman had agreed these as being OK to come to Committee every 6 months - this needs relaying to Committee. These reports can be difficult to bring quarterly; the first quarter does not always have enough data to provide a worthwhile report.	06/11/18	James O'Shaughnessy
Grand Total				

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Agenda Item 6a



Governance and Audit Committee

Tuesday 6th November 2018

Local Government Ombudsman (LGO) Annual Review Letter 2018

Report by:	Executive Director of Operations and Head of Paid Service, Mark Sturgess
Contact Officer:	Natalie Kostiuk Customer Experience Officer natalie.kostiuk@west-lindsey.gov.uk
Purpose / Summary:	Report on the LGO Annual Review Letter 2018. Covering complaints to the LGO for the 2017- 2018 period. Examining upheld complaints and benchmarking/trends.

RECOMMENDATION(S):

That committee members welcome the report from the Local Government Ombudsman and acknowledge the work which has been undertaken to incorporate the learning from the report's findings into how West Lindsey District Council (WLDC) works as an organisation.

IMPLICATIONS

Legal:

None arising directly from this report.

Financial : FIN/126/19

None arising directly from this report.

Staffing : N/A

Equality and Diversity including Human Rights : N/A

Risk Assessment : N/A

Climate Related Risks and Opportunities : N/A

Title and Location of any Background Papers used in the preparation of this report:

https://www.lgo.org.uk/information-centre/councilsperformance/council/West%20Lindsey%20District%20Council

Link to the Local Government Ombudsman Website Annual Review Letters for West Lindsey District Council.

Call in and Urgency:

Is the decision one which Rule 14.7 of the Scrutiny Procedure Rules apply?

i.e. is the report exempt from being called in due to urgency (in consultation with C&I chairman)	Yes	No	Х	
Key Decision:				
A matter which affects two or more wards, or has significant financial implications	Yes	No	Х	

Executive Summary

This report examines the Local Government Ombudsman Annual Review Letter 2018 covering complaints that our customers referred to them during the 2017-2018 period ending 31st March 2018. Historical data on complaints referred to the Local Government Ombudsman (LGO) is included along with detailed comparison to last year's figures and findings.

The report goes on to explain the complaints that were upheld by the LGO and includes details of the recommended actions and learning that has taken place.

Finally the report compares how West Lindsey District Council has performed overall nationally and with 20 other similar local authorities in terms of the amount of complaints referred, investigated and upheld by the LGO.

1 Introduction

- 1.1 If a customer is unhappy with the outcome of their complaint or the way it has been handled by WLDC they are entitled to refer their complaint to the LGO for an independent investigation.
- 1.2 The LGO will only investigate a complaint once it has been dealt with through the West Lindsey District Council Customer Experience Policy 2018/19 Complaints Process and if it meets their criteria for investigation.
- 1.3 Certain issues that have another formal route of appeal will not be investigated by the LGO.
- 1.4 There is no cost to the authority for work carried out by the LGO.
- 1.5 Each year the LGO publish an Annual Review letter for each authority detailing the amount of complaints referred to them, investigated by them and upheld by them. The full Annual Review Letter can be found in **appendix 1** of this report.
- 1.6 The information published by the LGO allows each authority to examine how they compare to other authorities.
- 1.7 LGO investigations and decisions on complaints allow us to learn and make improvements to the way we run our services and deal with customers on a daily basis.
- 1.8 "In providing these statistics, I would stress that the volume of complaints does not, in itself, indicate the quality of the council's performance. High volumes of complaints can be a sign of an open, learning organisation, as well as sometimes being an early warning of wider problems. Low complaint volumes can be a worrying sign that an organisation is not alive to user feedback, rather than always being an indicator that all is well." Quote taken from the annual review letter 2017/18.
- 1.9 The graph below illustrates how many complaints have been referred to and upheld by the LGO each year since 2004.



*Number of upheld complaints for 2012/13 period unknown due to change in LGO procedures

2 Annual Review Letter Figures

- 2.1 In total 19 complaints were referred to the LGO in 2017/18. The table below illustrates which services the complaints related to compared to the previous year 2016/17.
- 2.2 Once again the majority of complaints referred to the LGO were relating to Planning and Development. 5 of the 12 complaints regarding Planning and Development were closed after initial enquiries or referred back to us for resolution. 7 complaints were investigated, 2 were upheld and 5 were not upheld.

	Benefits and Tax	Corporate and Other Services	Environment Services	Highways and Transport	Housing	Planning and Development	Total
2016-2017	3	1	4	1	2	9	20
2017-2018	3	2	2	-	-	12	19

2.3 1 complaint was satisfactorily remedied by us before the LGO became involved.

- 2.4 18 decisions were made by the LGO.
- 2.5 4 complaints were referred back to WLDC for local resolution.
- 2.6 4 complaints were closed after initial enquiries.
- 2.7 10 detailed investigations were carried out.
- 2.8 6 complaints investigated were not upheld.
- 2.9 4 complaints investigated were upheld, the overall upheld rate for WLDC is 40%.
- 2.10 The table below shows how these figures compare to the previous year 2016/17:

	2016-2017	2017-2018
Complaints and enquiries received by the LGO	20	19
Number of detailed investigations carried out by the LGO	11	10
Number of complaints upheld by the LGO	2	4
Upheld complaint percentage %	18%	40%

2.11 Although the percentage of upheld complaints has more than doubled from 18% to 40% WLDC are still below the national average of 57%.

3 Upheld Complaints

3.1 In total the LGO carried out detailed investigations for 10 complaints. Only 4 of these were upheld. The table below shows information on the upheld complaints and the remedies that were recommended by the LGO.

Reference	Category	Decided	Decision	Remedy
16016562	Environmental Services & Public Protection & Regulation	100717	Upheld	Procedure Change, Financial Redress
16018093	Planning and Development	291117	Upheld	Apology
17003096	Environmental Services & Public Protection & Regulation	261017	Upheld	Apology, Financial redress: Avoidable distress/time and trouble, Procedure or policy change/review
17006821	Planning and Development	220218	Upheld	Null

3.2 The details below include the history and findings of the 4 complaints which were upheld by the LGO. The recommended actions have been completed.

3.3 **16016562** Environmental Services & Public Protection & Regulation Remedy – Procedure Change and Financial Redress

This case was regarding an abandoned caravan. Although the customer/owner of the caravan had contacted us to make us aware that the caravan was not abandoned we still took action and removed the caravan. The company employed for the removal damaged the caravan in transit. We hadn't saved the record of the customer contacting us regarding ownership in the correct place so removal action was taken as accurate records were not kept in the correct place.

The LGO concluded that injustice had been caused and recommended a £100 payment for the trouble pursuing the complaint. They also recommended a further £100 payment for the avoidable distress caused to the customer. The LGO also recommended that we reimburse the customer for the cost of a new wheel lock (approx. £30). We agreed to pay the customer £1,230 as a remedy after wrongly removing and damaging his caravan. We also made procedural changes so we will be able to trace previous complaints effectively and avoid a recurrence of the situation. The LGO considered this a suitable remedy for the injustice caused to the customer.

3.4 **16018093 Planning and Development** Remedy – Apology

This was a case regarding a hedge and its removal as part of a planning application, relating to planning conditions set at the decision stage. The LGO found no fault in the Council's decision not to take enforcement action in respect of the removal of a hedge which screens a poultry farm near the customer's home. However, the LGO considers we were at fault in approving a landscaping plan which did not protect the existing hedges. Although we cannot reinstate the hedges, we agreed to apologise to the customer.

3.5 **17003096** Environmental Services & Public Protection & Regulation Remedy - Apology, Financial redress: Avoidable distress/time and trouble, Procedure or policy change/review

This case was regarding reports of ASB made to us, alleged breach of confidentiality when the report was being made in our reception area and issues and delays in dealing with the ASB issues following the report.

The LGO concluded that there is not enough evidence for them to decide if we had caused a breach of confidentiality. However there was some fault in our handling of reports of antisocial behaviour and damage to a wall and fence. At the LGO's recommendation, we agreed to apologise, pay the complainants £150 and review what happened.

3.6 **17006821 Planning and Development** Remedy – Null

This was a case regarding a water feature contained in a gated residential estate. Issues around the conditions that were set at the time of the planning decision being made. Planning conditions were not robust or specific enough to enable us to take enforcement action regarding the current state of the water feature, which the customer claimed was not up to standard or as illustrated/described in the sales brochure for the property. Issues also identified in the way in which the complaint was dealt with by us.

The LGO concluded that we had already accepted fault in failing to apply a suitable condition on landscaping for a development in 2008. We also accepted that we had not responded to the customers concerns and communications in a timely way during our handling of his complaint on these matters. We had already previously apologised for both these faults, which the LGO considered a suitable remedy. The LGO advised that the customer has an alternative legal remedy available to him against the management company for the site, for the impact on his amenity and property value of the lack of landscape maintenance.

4 Learning from LGO complaints

- 4.1 Learning has taken place via the LGO complaint investigation findings and decisions, various amendments have been instigated following these outcomes.
- 4.2 Changes in procedures have taken place to improve the way our services run and to ensure our customers have the best experience possible. Some examples are included below:
- 4.3 New customer standards are currently being implemented that set out what our customers can expect from us in terms of responding to and answering queries.
- 4.4 A receipt book has been implemented on the main reception desk for when a customer hands documents in. This ensures their journey can be tracked and we can ensure nothing goes missing as it has done in the past.
- 4.5 Alterations have been made to the way our reception area is designed and the waiting area chairs have been moved further away from the reception desk to ensure full confidentiality at all times. Changes to the reception layout are ongoing.
- 4.6 Group email addresses have been set up and are being used across services to ensure that customer correspondence is directed to the most appropriate place and can be acknowledged and actioned in a timely manner.
- 4.7 Improvements have been made to the way in which some services store and hold customer records to ensure all information is kept in one place and every customer contact is recorded. This helps to minimise the chance of a customer record being missed (in an enforcement situation for example).

5 Comparison with other Local Authorities Nationally

- 5.1 The LGO deals with 366 Local Authorities in total.
- 5.2 WLDC is number 210/366 overall in terms of the number of complaints referred to the LGO per each authority (the highest being 455 complaints escalated for Birmingham City Council).
- 5.3 WLDC is number 165/366 in terms of the number of complaints which were upheld by the LGO per each authority (the highest being 44 upheld complaints for Cornwall Council).
- 5.4 WLDC is number 248/366 overall in terms of the percentage % of upheld complaints (the highest being 100%) A total of 35 Local Authorities nationally had 100% of their complaints upheld by the LGO.

6 How we compare with other similar Local Authorities

- 6.1 A list of 20 local authorities that are similar to WLDC in terms of size, population and services etc has been compiled so that some meaningful benchmarking and comparison can take place.
- 6.2 The tables in **appendix 2** of this report show how we compare to the other 20 similar Local Authorities.
- 6.3 In terms of how many complaints have been referred by our customers to the LGO we are number 6 out of 21.
- 6.4 In terms of our upheld complaint percentage we are number 10 out of 21.

Appendix 1 - LGO ANNUAL REVIEW LETTER

Local Government & Social Care OMBUDSMAN

18 July 2018

By email

Mark Sturgess Head of Paid Service West Lindsey District Council

Dear Mark Sturgess,

Annual Review letter 2018

I write to you with our annual summary of statistics on the complaints made to the Local Government and Social Care Ombudsman (LGSCO) about your authority for the year ended 31 March 2018. The enclosed tables present the number of complaints and enquiries received about your authority and the decisions we made during the period. I hope this information will prove helpful in assessing your authority's performance in handling complaints.

Complaint statistics

In providing these statistics, I would stress that the volume of complaints does not, in itself, indicate the quality of the council's performance. High volumes of complaints can be a sign of an open, learning organisation, as well as sometimes being an early warning of wider problems. Low complaint volumes can be a worrying sign that an organisation is not alive to user feedback, rather than always being an indicator that all is well. So, I would encourage you to use these figures as the start of a conversation, rather than an absolute measure of corporate health. One of the most significant statistics attached is the number of upheld complaints. This shows how frequently we find fault with the council when we investigate. Equally importantly, we also give a figure for the number of cases where we decided your authority had offered a satisfactory remedy during the local complaints process. Both figures provide important insights.

I want to emphasise the statistics in this letter reflect the data we hold, and may not necessarily align with the data your authority holds. For example, our numbers include enquiries from people we signpost back to the authority, some of whom may never contact you.

In line with usual practice, we are publishing our annual data for all authorities on our website, alongside an annual review of local government complaints. The aim of this is to be transparent and provide information that aids the scrutiny of local services.

Future development of annual review letters

Last year, we highlighted our plans to move away from a simplistic focus on complaint volumes and instead turn focus onto the lessons that can be learned and the wider improvements we can achieve through our recommendations to improve services for the many. We have produced a new corporate strategy for 2018-21 which commits us to more comprehensibly publish information about the outcomes of our investigations and the occasions our recommendations result in improvements to local services.

We will be providing this broader range of data for the first time in next year's letters, as well as creating an interactive map of local authority performance on our website. We believe this will lead to improved transparency of our work, as well as providing increased recognition to the improvements councils have agreed to make following our interventions. We will therefore be seeking views from councils on the future format of our annual letters early next year.

Supporting local scrutiny

One of the purposes of our annual letters to councils is to help ensure learning from complaints informs scrutiny at the local level. Sharing the learning from our investigations and supporting the democratic scrutiny of public services continues to be one of our key priorities. We have created a dedicated section of our website which contains a host of information to help scrutiny committees and councillors to hold their authority to account – complaints data, decision statements, public interest reports, focus reports and scrutiny questions. This can be found at <u>www.lqo.org.uk/scrutiny</u> I would be grateful if you could encourage your elected members and scrutiny committees to make use of these resources.

Learning from complaints to improve services

We share the issues we see in our investigations to help councils learn from the issues others have experienced and avoid making the same mistakes. We do this through the reports and other resources we publish. Over the last year, we have seen examples of councils adopting a positive attitude towards complaints and working constructively with us to remedy injustices and take on board the learning from our cases. In one great example, a county council has seized the opportunity to entirely redesign how its occupational therapists work with all of it districts, to improve partnership working and increase transparency for the public. This originated from a single complaint. This is the sort of culture we all benefit from – one that takes the learning from complaints and uses it to improve services.

Complaint handling training

We have a well-established and successful training programme supporting local authorities and independent care providers to help improve local complaint handling. In 2017-18 we delivered 58 courses, training more than 800 people. We also set up a network of council link officers to promote and share best practice in complaint handling, and hosted a series of seminars for that group. To find out more visit www.lgo.org.uk/training.

Yours sincerely,

Michael King Local Government and Social Care Ombudsman Chair, Commission for Local Administration in England Local Authority Report: West Lindsey District Council For the Period Ending: 31/03/2018

For further information on how to interpret our statistics, please visit our website: http://www.lqo.org.uk/information-centre/reports/annual-review-reports/interpreting-local-authority-statistics

Complaints and enquiries received

Adult Care Services	Benefits and Tax	Corporate and Other Services	Education and Children's Services	Environment Services	Highways and Transport	Housing	Planning and Development	Other	Total
0	3	2	0	2	0	0	12	0	19

Decisions	made							
Incomplete or Invalid	Advice Given	Referred back for Local Resolution	Closed After Initial Enquiries	Not Upheld	Upi	Uphold Rate	Total	
0	0	4	4	6	4		40%	18
Notes					Complaints	s Remedied		
The number of re This is because,	emedied complain while we may upl	lation to the total r its may not equal hold a complaint b ult caused injustic	the number of up recause we find fa	held complaints. ault, we may not	by LGO	Satisfactorily by Authority before LGO Involvement		
					3	1		

Appendix 2 – COMPLAINTS RECEIVED BY THE LGO COMPARED TO 20 SIMILAR LOCAL AUTHORITIES

Local Government & Social Care OMBUDSMAN			Complain	ts and Enq	uiries Receiv	ed (by Cat	egory) 20:	17-18		
Authority Name	Adult Social Care	Benefits and Tax	Corporate and Other Services	Education and Children's Services	Environmental Services, Public Protection and Regulation	Highways and Transport	Housing	Planning and Development	Other	Total
			0					10	0	
East Lindsey District Council	1	6	3	0	2	2	2	13	0	29 23
North Devon District Council	0	2	0	0		0	3	13	0	
Selby District Council	0	2	1	0	6	1	5	8	0	23
Breckland District Council	0	4	4	0	1	0	6		0	22
South Somerset District Council	0	0	1	1	3	1	0	15	1	22
West Lindsey District Council	0	3	2	0	2	0	0	12	0	19
King's Lynn & West Norfolk Council	0	2	1	0	3	0	0	11	0	17
South Hams District Council	0	1	1	0	1	3	0	9	1	16
Allerdale Borough Council	0	1	3	0	4	0	1	6	0	15
West Dorset District Council	0	3	1	0	1	1	1	8	0	15
Cotswold District Council	0	0	1	0	0	1	2	9	0	13
Hambleton District Council	0	2	1	0	0	0	2	8	0	13
Mid Suffolk District Council	0	2	2	1	1	0	0	6	0	12
Mid Devon District Council	0	2	1	0	1	1	1	3	0	9
South Holland District Council	0	1	2	0	2	0	2	2	0	9
Babergh District Council	0	2	0	0	0	1	1	5	0	9
Derbyshire Dales District Council	0	2	1	0	0	3	1	2	0	9
Daventry District Council	0	0	0	0	5	0	3	1	0	9
North Kesteven District Council	0	1	1	0	1	0	2	3	0	8
Torridge District Council	0	2	2	0	1	0	1	1	0	7
Copeland Borough Council	0	0	1	0	4	0	0	1	0	6

Local Government & Social Care										
OMBUDSMAN Complaints and Enquiries Decided (by Outcome) 2017-18							017-18			
Authority Name	Invalid or Incomplete	Advice Given	Referred Back for Local Resolution	Closed after Initial Enquiries	Not Upheld	Upheld	Uphold Rate (%)	Total	Complaints Remedied by LGO	Complaints Remedied by Authority
							100			
Mid Devon District Council	0	0	3	3	0	2	100	8	2	0
Mid Suffolk District Council	0	0	4	3	1	2	67	10		1
North Devon District Council	0	0	5	14	1	1	50	21	1	0
Allerdale Borough Council	1	0	6	4	1	1	50	13		0
Torridge District Council	1	0	3	2	3	3	50	12	2	0
South Hams District Council	2	0	3	9	3	3	50	20	2	1
Daventry District Council	0	0	3		1	1	50	7		0
Copeland Borough Council	1	0	2	3	1	1	50	8	1	0
West Dorset District Council	2	0	4	7	3	2	40	18		0
West Lindsey District Council	0	0	4	4	6	4	40	18	3	1
Breckland District Council	1	0	11	3	2	1	33	18	1	0
South Holland District Council	0	1	1	1	2	1	33	6	1	0
Hambleton District Council	0	0	5	5	2	1	33	13		0
Babergh District Council	0	1	2	3	2	1	33	9		1
North Kesteven District Council	0	1	3	2	2	1	33	9	0	0
East Lindsey District Council	1	0	6	11	6	2	25	26		0
King's Lynn & West Norfolk Council	0	0	5	6	2	0	0	13		0
Cotswold District Council	1	0	6	1	4	0	0	12	0	0
Derbyshire Dales District Council	0	0	4	2	2	0	0	8	0	0
Selby District Council	0	2	9	5	5	0	0	21	0	0
South Somerset District Council	1	0	4	7	5	0	0	17	0	0

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Agenda Item 6b



Governance and Audit

Tuesday, 6 November 2018

Subject: Member Development – Draft Programme for Induction 2019				
Report by:	Executive Director of Resources			
Contact Officer:	Ele Durrant Democratic and Civic Officer 01427 676606 Ele.Durrant@west-lindsey.gov.uk			
Purpose / Summary:	To present the draft programme for the 2019 Member Induction and inform Members of discussions to date within the Member Development Group			

RECOMMENDATION(S):

1. That Members approve the draft schedule for the 2019 Member Induction.

IMPLICATIONS

Legal: Members must receive training to sit on certain previously agreed Committees. If this training is not provided, the Council could be open to judicial review.

Financial: FIN/141/19 - Any amendments to the Member Development Plan would be subject to the limitations of existing budgets and therefore no new financial implications have been identified.

Staffing: Any staffing requirements for training events or development opportunities would be met within existing staff numbers and there are no additional duties identified outside of existing job roles.

Equality and Diversity including Human Rights: Consideration has been given to how training expectations may impact Members' travel requirements and how these can be limiting according to location or disability. Alternative methods of delivery are being considered and will be prioritised where appropriate.

Risk Assessment: N/A

Climate Related Risks and Opportunities: N/A

Title and Location of any Background Papers used in the preparation of this report:

Report to G&A Committee 19 June 2018 – Member Development (Item 12)

https://democracy.westlindsey.gov.uk/documents/s8574/Member%20Development%20-%20Committee%20Report%20GA%20June%202018.pdf

Call in and Urgency:

Is the decision one which Rule 14.7 of the Scrutiny Procedure Rules apply?

i.e. is the report exempt from being called in due to urgency (in consultation with C&I chairman)	Yes	No	x
Key Decision:			
A matter which affects two or more wards, or has significant financial implications	Yes	No	x
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1 Introduction

- 1.1 In July 2018 the Governance and Audit Committee agreed to the establishment of a Member Development Group with the aim of rewriting the Member Development Plan and focussing on the Member Induction for 2019.
- 1.2 This report presents Members with the draft programme for the 2019 induction alongside a summary of discussions so far within the Member Development Group.
- 1.3 Members are asked to review the draft induction schedule and approve or offer amendments as appropriate in order that the timetable can be finalised.

2 Draft Programme – Member Induction 2019

- 2.1 The draft induction schedule is attached as appendix i. This has been built around the modular programme used for the 2015 induction with some amendments to course content and timings as discussed in the Member Development Group.
- 2.2 The draft programme, attached as appendix ii, covers only the first weeks after elections. For newly elected Members especially, there will be a longer period of induction which will include options for attendance at all committees and 'refresher' sessions after approximately three months. These would be dependent on need, as identified by Members at the time.
- 2.3 The primary aspect for approval at this time is the draft schedule. Once this has been approved, external providers can be arranged as necessary and the written contents of the programme may be subject to change. The design of the programme is also being re-worked within the council's Communications Team and will be shared for comment with the Member Development Group.

3 Member Development Group

- 3.1 The Member Development Group has met on two occasions, the minutes of which are attached as appendix iii and iv.
- 3.2 The focus of the group has been the 2019 induction, however there has also been significant discussion regarding the importance of alternative methods of delivery for training modules and the need for a comprehensive induction programme for those Members who are elected in by-elections.
- 3.3 It has been agreed that once the schedule has been approved, alternative options for the induction sessions and beyond will be

explored and used wherever possible. Members will be kept informed of other options on a session-by-session basis.

- 3.4 The induction options for Councillors being elected via by-elections have also been discussed within the Democratic Services team. It has been agreed that the team will provide something of a bespoke service on an as-required basis. The induction period following a by-election will be structured in a similar way to the main induction but arranged in agreement with the Councillor and in consideration of the committee timetable.
- 3.5 The next meeting of the Member Development Group is scheduled to take place on Wednesday 14 November 2018 where any amendments required following the comments made by this Committee will be finalised.

4 Conclusion

- 4.1 Members are asked to:
- 4.1.1 Approve the draft schedule for the 2019 Member Induction.

	Monday 29 April	Tuesday 30 April	Wednesday 1 May	Thursday 2 May [into Friday]	Friday 3 May
Morning					
Afternoon				ELECTION	ELECTION COUNT
Evening					

	Monday 6 May	Tuesday 7 May	Wednesday 8 May	Thursday 9 May	Friday 10 May
Morning		Welcome to the		Risks, Protection &	How the Council
Worning		Council		Policies	makes decisions
Afternoon	BANK HOLIDAY	Welcome to the	How the Council	Your role in the local	Overview of
Alternoon	BANKTIOLIDAT	Council	makes decisions	community	Committees
Evening		Welcome to the	Commercial	Overview of	
Evening		Council	Awareness	Committees	

	Monday	Tuesday	Wednesday	Thursday	Friday
	13 May	14 May	15 May	16 May	17 May
Morning	Bookable Slots for IT	Bookable Slots for IT	Bookable Slots for IT	Bookable Slots for IT	Bookable Slots for IT
	Induction	Induction	Induction	Induction	Induction
Afternoon	Commercial Awareness	Standards and Communications	Safeguarding		
Evening	Your role in the local community	Risks, Protection & Policies	Standards and Communications		

	Monday 20 May	Tuesday 21 May	Wednesday 22 May	Thursday 23 May	Friday 24 May
Morning	catch up sessions				
Afternoon	catch up sessions				
Evening	Annual Council Meeting *TBC	Safeguarding			

West Lindsey District Council

Councillor Induction Programme - 2019





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Welcome

Welcome letter to all Councillors from the Monitoring Officer [TBC]

Councillor Induction Programme Events are repeated - Councillors are required to attend only one of the sessions. Events marked with an asterisk * are mandatory for Councillors as listed

Event	Content	Date	Time	Councillors invited
Welcome to the Council	Welcome to the Council to include: • Welcome from the Executive Directors • Acceptance of Office • Distribution of car parking	Tues 7 May	6pm-8pm	
Meet the Directors Tour of WLDC part of offices	 passes Members' Allowance scheme Disclosable Pecuniary Interests (help with forms) Meet Senior Managers and the Democratic Services Team Work of the District Council 	Weds 8 May	9am-1pm	All*
How the Council makes decisions	to include: Corporate Plan Council & Committees Standing Orders Constitution/Protocols Finance Webcasting	Weds 8 May Fri 10 May	2pm-4pm 10am-12pm	All
Commercial Awareness	An overview of the commercial focus of the council, how commerciality sits within local government and future plans.	Weds 8 May Mon 13 May	6pm-8pm 2pm-4pm	All
Overview of Committees	A general flavour of the work undertaken by each of the Policy, Regulatory and Scrutiny Committees	Thurs 9 May Fri 10 May	6-8pm 2pm-4pm	All Particularly relevant for new Councillors
Risks, Protection and Policies	to include: Risk Management Data Protection Freedom of Information Information Governance Equality and Diversity Health and Safety PEEPs Lone Working IT policy	Thurs 9 May Tues 14 May	10am-12pm 6pm-8pm	All*

Your role in the local community to include: • Defining your role as a community leader • Grant Funding and CIF • Enforcement and ASB	Thurs 9 May Mon 13 May	2pm-4pm 6pm-8pm	All
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Standards and Communications	to include: • Dealing with the media • Social media • Protocols • Code of Conduct	Tues 14 May Weds 15 May	2pm-4pm 6pm-8pm	All
Safeguarding	Basic awareness of safeguarding responsibilities for those in public office	Weds 15 May Tues 21 May	2pm-4pm 6pm-8pm	All
Introduction to Scrutiny	to include: An introduction to the work of Scrutiny Understanding your role in a Council meeting	TBC (to be provided by external auditors)		All
Planning Committee	To include: • Decision making • Predetermination • Planning policies	Weds 22 May TBC		All welcome, but mandatory for Members of Planning Committee*
Work of the Governance and Audit Committee	To include: • Audit • Risk management • Fraud • Reviewing financial reporting	Tues 18 June	Prior to 1 st cttee	All welcome, but mandatory for Members of Governance and Audit Committee*
Licensing Sub Committees	to include: • Liquor Licensing • Taxi & General Licensing	TBC		All welcome, but Mandatory for Licensing Sub Committees*

Welcome to the Council and Meet the Directors

 Tuesday 7 May 2019
 6-8pm

Wednesday 8 May 2019 9am-1pm

Council Chamber

Overview of session

A workshop style event which is essential for **all Councillors** and involves your legal Acceptance of Office. You will have the opportunity for all administrative elements to be addressed in one session (such as financial details for expense claims, declarations of interest and collecting car park passes) and for new Councillors to be given a tour of council offices.

There will be meet and greet sessions with the Executive Directors and an introduction to the members of the Democratic Services team. This will include details of your main point of contact for the initial induction period and beyond.

All Councillors will receive their allocated IT equipment and have the opportunity to arrange a 1:1 IT induction session.

How will the session benefit me?

For new and returning Councillors this session will ensure your term of office begins as smoothly as possible with the opportunity to complete all required paperwork and forms within one sitting. It will provide you with important tools and information for your role and provide you the opportunity to ask those burning questions as they arise.

Who should attend?

All Councillors
How the Council Makes Decisions

Wednesday 8 May 2019	2pm-4pm
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Friday 10 May 2019 10am-12pm

Council Chamber

lan Knowles Alan Robinson James O'Shaughnessy Richard Quirke

Democratic and Civic Officers Katie Coughlan James Welbourn Ele Durrant

Overview of session

to include:

- Corporate Plan
- Council & Committees
- Standing Orders
- Constitution/Protocols
- Finance and Procurement
- Webcasting

The decision-making process is at the heart of the work of the council and is one of the key activities for all Councillors, whether it is sitting as a member of the full Council or as a member of one of the policy, regulatory or scrutiny committees.

This session seeks to explain the committee decision-making model that is used by West Lindsey District Council and the process by which strategies and policies are formulated and then agreed.

How will the session benefit me?

This session provides an excellent overview of the way the council works, and the various roles that Councillors play within the decision-making process.

Who should attend?

This is an essential event for new Councillors.

Overview of Committees

Thursday 9 May 2019	6-8 pm
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Friday 10 May 2019 2pm-4pm

Council Chamber

Mark Sturgess Ian Knowles Tracey Bircumshaw (tel 676560) Phil Hinch (tel 676610)

Overview of session

to include:

- Planning Committee
- Governance and Audit Committee
- Scrutiny (Challenge & Improvement Committee)
- Licensing and Regulatory and sub-committees
- Corporate Policy and Resources Committee
- Prosperous Communities Committee

How will the session benefit me?

This session is designed to give an overview of each of the policy, regulatory and scrutiny Committees to enable new Councillors to express a preference as to Committee Membership, based on interests and skills.

Who should attend?

This is an essential event for new Councillors.

Risks, **Protection and Policies**

Thursday 9 May 2019 10am-12pm

Tuesday 14 May 2019 6-8pm

Council Chamber

Ian Knowles Alan Robinson Jeannette Anderson (tel 676649) Steve Anderson (tel 676652)

Overview of session

This invaluable session provides all Councillors with up-to-date information about those policies that enable the authority to protect everyone, both inside and outside the Council:

- Risk Management
- Data Protection
- Freedom of Information
- Information Governance
- Equality and Diversity
- Health and Safety
- IT policy
- Modern.gov

How will the session benefit me?

By the end of the session:

- You will have a clear understanding of these important policies.
- You will understand your role as a Councillor in relation to each of these areas.
- You will know how to access the policies and information you require.

Who should attend?

Recommended for all Councillors, but specifically for all new Councillors.

Your role in the local community

Thursday 9 May 2019	2-4pm	Council Chamber

Monday 13 May 2019 6pm-8pm Trent/Ancholme

Alan Robinson Grant White (tel 676145) Andy Gray (tel 675195) Paula Danville (Senior Emergency Planning Officer)

Overview of session

This session considers the role of the Councillor in their local division, and the types of opportunities and challenges that Councillors will encounter. As a local elected representative, a Councillor may be required to perform a variety of different roles including communicator, organiser, facilitator and local Council representative. The session invites Councillors to consider what they think their local role is and what their community expects from them.

Enforcement

To provide an overview of housing and planning enforcement policies and the role that elected members can play in reporting issues to officers for investigation.

Grant Funding

An overview of our grant funding schemes including how they work and what kind of things they can support. The session will also cover funding in general looking at common national and regional funding sources and where to signpost community organisations, parish/town councils and charities seeking funding for projects.

Emergency Planning and Community Resilience.

This session will give you a brief overview of the legal framework of Emergency Planning (and response) and your role in an emergency

How will the session benefit me?

This session seeks to give new Councillors a head start in working successfully in their local community, and to take advantage of the experience and advice of returning Councillors.

Who should attend?

All new Councillors.

Commercial Awareness

Wednesday 8 May 20196pm-8pmMonday 13 May 20192pm-4pmCouncil Chamber-PRESENTERS TBC-Overview of session-To include aspects of: Corporate Plan, Commercial plan, Medium Term Financial PlanBased on session provide in early 2018How will the session berit me?TBCWho should attend?

All Councillors.

Standards and Communications

Tuesday 14 May 2019	2pm-4pm	Trent/Ancholme/Chamber
Wednesday 15 May 2019	6pm-8pm	Council Chamber

Alan Robinson Peter Walton Julie Heath (tel 676502)

Overview of the session

to include:

- Protocols
- Code of Conduct
- Dealing with the media
- Social media

Standards Regime and Code of Conduct

The objective is to make Members aware of the ethical standards which govern their relationship with fellow Councillors and members of the public. This will include an outline of the Standards Regime, how complaints against Members are dealt with and the elements in the Code of Conduct which Members are expected to observe

Communications

Learn about the structure of the Communications Team – what the team do, how they support the Council with internal, external and media communications as well as the growth and importance of digital engagement.

How will the session benefit me?

The session will provide an overview of the Council's Code of Conduct and enable Members to be aware of the potential impacts of their behaviour.

The session will also provide an overview of the work the Communications Team do, how they can help you with any communication issues and who to contact if you'd like some help/support.

Who should attend?

All new and existing Councillors should attend particularly in light of the growth of digital engagement and social media.

Safeguarding

Wednesday 15 May 2019 2-4pmTrent/AncholmeTuesday 21 May 20196-8pmCouncil Chamber

Mark Sturgess Rachel Parkin

Overview of session

This session will be a safeguarding awareness briefing which gives an introduction and overview of safeguarding and our policies on safeguarding children, young people, adults and domestic abuse.

How will the session benefit me?

The session will give an overview on why we all have a responsibility regarding safeguarding and what to do and how to report, and to encourage Members to read these policies a brief summary of each will be given.

Who should attend?

It is recommended that all Councillors attend this session.

Introduction to Scrutiny

Session to be arranged with external auditors

Planning Committee training

TBC [NB: it is intended for there to be two separate sessions – 1 for Committee Members, another to inform and advise (non-cttee) Members of planning considerations as a Ward Member]

Council Chamber

Overview of session

Planning and Regulation - a background to the functions of the Council in relation to land-use planning, both development management and policy planning.

It will provide a brief outline of the process of determining a planning application – in particular, it will look in some detail at the role of Councillors in making decisions on planning applications, and the role of the committee report in this process.

Topics covered to include:

- The Role of Councillors on the Planning Committee
- Material Planning Considerations
- Predetermination

How will the session benefit me?

You will:

- Be informed of the responsibilities of the Council in relation to land-use planning.
- Understand the role of Councillors in making decisions on planning applications.
- Be aware of the other functions that support the role of the Council in discharging its planning responsibilities.

Who should attend?

Members of the Planning Committee and any Member who may wish to substitute on the Planning Committee, but relevant to all Members in their Ward roles.

Work of the Governance and Audit Committee

Tuesday 18 June – prior to the first Committee

Council Chamber

Ian Knowles Lucy Pledge (Head of Audit and Risk Management -LCC) Tracey Bircumshaw (tel 676560) James O'Shaughnessy (tel 676537)

Overview of session

This session is designed to help Councillors understand the role of the committee in areas such as audit, risk management, measures to tackle fraud, and reviewing financial reporting. This, in turn, gives confidence that the Council is 'doing the right things, in the right way, for the right people, in an open, honest, inclusive and timely manner.'

Areas to be covered:

- Why have a Governance and Audit Committee?
- Key focus of work
- How much risk the Council is prepared to take
- Getting the most out of our audit resources
- Fighting fraud locally
- Impact and effectiveness

How will the session benefit me?

Attendance is mandatory for any Councillor wishing to sit on the Governance and Audit Committee.

Who should attend?

Councillors appointed to the Governance and Audit Committee and any Member who may wish to substitute on the Governance and Audit Committee.

Licensing and Regulatory and Sub Committees

Two separate sessions covering different aspects of Licensing TBC – external providers

Council Chamber

Overview of sessions

These sessions will provide an insight into the workings of the following regulatory and other committees:

- Licensing and Regulatory Committee What they do and what they cannot do?
- Taxi and General Licensing Sub Committee What is the remit of the Members of this panel? How many licensable activities does this panel cover? What powers do you have? Can you take away a person's licence even if the Court have not? What are the rules of natural Justice? Would you have to go to Court if a decision is appealed against? Are there Human Rights implications?
- Licensing Sub Committee as above

New Councillors will be given an overview of the work of the committees and have an opportunity to ask questions of the lead officers.

How will the session benefit me?

At the end of the sessions, you will:

- Have a better understanding of the role of the Council's regulatory and other committees.
- Gain knowledge which will assist you in your role as a Councillor.

Who should attend?

All Councillors appointed to any of the above Committees MUST take part in the training sessions.

These sessions will be beneficial to all Councillors, as some of the committees cover areas applicable to the Councillor's role. A greater understanding will enable Councillors to respond to constituents on the issues covered by various committees.

Contacts List

[to be replaced/amended to include diagram of key officers]	
Executive Director of Operations and Head of Paid Serv	vice
Mark Sturgess	01427 676687
mark.sturgess@west-lindsey.gov.uk	07824 548149
man.stargess@west indsey.gov.ak	01024 040140
Encontine Director of Economic and Commencial Once	l.
Executive Director of Economic and Commercial Growt	
Eve Fawcett-Moralee	01427 676535
eve.fawcett-moralee@west-lindsey.gov.uk	07890 610178
Executive Director of Resources and S151 Officer	
lan Knowles	01427 675183
	07776 163765
ian.knowles@west-lindsey.gov.uk	0///0 103/05
D 4	
PAs	
Rachel Saville	01427 676689
rachel.saville@west-lindsey.gov.uk	
Jeanette Lloyd	01427 676521
jeanette.lloyd@west-lindsey.gov.uk	••••••
Claire Hill (Temp)	01427 676501
	01427 070301
claire.hill@west-lindsey.gov.uk	
Carolyn Lancaster	01427 676682
carolyn.lancaster@west-lindsey.gov.uk	
Strategic Lead Governance and People/Returning Officer/Mc	nitoring Officer
Alan Robinson	-
	0142/0/0509
	01427 676509 07775 026237
alan.robinson@west-lindsey.gov.uk	01427 676509 07775 026237
alan.robinson@west-lindsey.gov.uk	
alan.robinson@west-lindsey.gov.uk Strategic Lead – Customer First	07775 026237
alan.robinson@west-lindsey.gov.uk Strategic Lead – Customer First Michelle Carrington	07775 026237 01427 675134
alan.robinson@west-lindsey.gov.uk Strategic Lead – Customer First	07775 026237
alan.robinson@west-lindsey.gov.uk Strategic Lead – Customer First Michelle Carrington	07775 026237 01427 675134
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alan.robinson@west-lindsey.gov.uk Strategic Lead – Customer First Michelle Carrington michelle.carrington@west-lindsey.gov.uk Senior Democratic & Civic Officer Katie Coughlan katie.coughlan@west-lindsey.gov.uk Democratic & Civic Officers Ele Durrant ele.durrant@west-lindsey.gov.uk James Welbourn james.welbourn@west-lindsey.gov.uk	07775 026237 01427 675134 07890 610173 01427 676594 01427 676606
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Induction Timetable

	Monday 29 April	Tuesday 30 April	Wednesday 1 May	Thursday 2 May [into Friday]	Friday 3 May
Morning				ELECTION	ELECTION COUNT
Afternoon					& ACCEPTANCE OF
Evening					OFFICE

	Monday 6 May	Tuesday 7 May	Wednesday 8 May	Thursday 9 May	Friday 10 May
Morning			Welcome to the Council	Risks, Protection &	How the Council makes
			(9am-1pm)	Policies	decisions
Afternoon	BANK HOLIDAY		How the Council makes	Your role in the local	Overview of Committees
Alternoon	BANKHOLIDAT		decisions	community	Overview of Committees
Evening		Welcome to the Council	Commercial Awareness	Overview of Committees	

Эвд)	Monday 13 May	Tuesday 14 May	Wednesday 15 May	Thursday 16 May	Friday 17 May
)e 4	Morning	Bookable Slots for IT Induction				
	Afternoon	Commercial Awareness	Standards and Communications	Safeguarding		
	Evening	Your role in the local community	Risks, Protection & Policies	Standards and Communications		

	Monday 20 May	Tuesday 21 May	Wednesday 22 May	Thursday 23 May	Friday 24 May
Morning	catch up sessions				
Afternoon	catch up sessions				
Evening	Annual Council Meeting *TBC	Safeguarding			

WEST LINDSEY DISTRICT COUNCIL

MINUTES of the Meeting of the Member Development Group held in the Ancholme Meeting Room - The Guildhall on 8 August 2018 commencing at 11.30 am.

Present:	Councillor Giles McNeill Councillor Mrs Pat Mewis Councillor Mrs Anne Welburn
In Attendance: Ele Durrant	Democratic and Civic Officer
Apologies:	Councillor Michael Devine Councillor Steve England Councillor John McNeill

1 DRAFT TERMS OF REFERENCE

The draft terms of reference were reviewed and agreed. There was some discussion regarding future meeting dates however it was agreed this would be revisited in agenda item five.

RESOLVED that the Terms of Reference be agreed.

2 REVIEW OF PREVIOUS DEVELOPMENT PLAN AND INDUCTION PROGRAMME 2015

Members reviewed the programme from the 2015 Induction in order to highlights areas of best practice or sessions provided in 2015 that are no longer relevant. It was agreed that the initial induction schedule had been a positive way of running the induction however it was felt that there needed to be more emphasis on which sessions were essential for all Councillors, which would be useful and which were aimed specifically at newly elected Members and therefore could be missed by experienced Councillors if they so wished.

There were concerns raised regarding the quality of induction sessions for those Councillors coming in through by-elections and it was universally agreed that this needed to be addressed. It was discussed that, owing to the amount of learning required within the first few months for new Councillors, it would be beneficial to produce something of a work plan for the first few months. This would incorporate the Induction as well as new-Councillor specific sessions such as familiarisation with the Guildhall and council teams, attendance at each of the committees and refresh sessions once the initial 'whirlwind' following election has passed.

The suggestion of a buddying system was discussed whereby new Councillors would be allocated a member of the Democratic Services team as their main point of contact for any and all council enquiries. Any mentoring between Councillors would be arranged within the party groups however the Democratic Services 'buddy' would be able to make suggestions



as to whom new Councillors could approach for certain issues, for example linked with specific committees or areas of concern such as planning.

Within the schedule for the 2015 Induction, it was felt that the description of the 'Welcome to the Council' sessions could be re-written to better describe the marketplace style of the event, where Councillors can submit their required information such as bank details in order to receive expenses, have a tour of the Guildhall, meet the Directors and have brief updates on council business. The sessions to explain the committee processes were identified as being due a refresh and to run in something of a workshop style. It was also agreed that it was important to add a session on Commercial Awareness, along the lines of the workshop provided to Councillors in early 2018.

Further consideration was given to the Induction paperwork to be handed out to all Councillors. It was suggested that this could be in the format of a produced work book, incorporating not only the initial Induction information but also sections for notes and basic information such as the Democratic Services team details, maps of the Guildhall and meeting rooms, quick reference committee guides and minimum key contacts within the council (ie, not the more extensive list of Officers contained within the year book). It was also identified that the year book would need to be ready for production as soon as possible after the elections in order to provide this to all at the earliest opportunity. It was felt that the council Comms team could be used to produce or design this workbook in order for it to be managed in-house.

There were final comments that, whilst it was important to cover a significant amount of information in the initial induction period, it would also be necessary to differentiate between new and experienced Councillors and this could have an impact on how the Induction sessions be delivered to all.

Members noted the inclusion of the existing Member Development Plan within the meeting papers however it was recognised that the 2019 Induction took precedence at this point and the Member Development Plan would be considered in greater detail once the Induction programme was confirmed.

3 WORK PLAN

The Democratic Services Officer confirmed the following actions would be completed and shared with group Members prior to the next meeting:

- Draft timetable for 2019 Induction to be prepared [first week/10 days, first 3 months]
- Modular sessions to be amended as per discussions detailed above
- Liaise with Comms Team re options for 'Induction Work Book' or such like.
- Initial suggestions for four year plan
- Outline structure for induction sessions for Councillors elected through by-elections

4 DATE AND TIME OF NEXT MEETINGS

It was agreed that, owing to the time constraints involved with arranging the 2019 Induction, it was important to arrange future meetings at the earliest opportunity. Dates were identified in October and November and it was agreed that the Democratic Services Officer would invite feedback from those Members not present and book the meetings accordingly.

The meeting concluded at 12.40 pm.

Chairman

WEST LINDSEY DISTRICT COUNCIL

MINUTES of the Meeting of the Member Development Group held in Eau Meeting Room -The Guildhall on 8 October 2018 commencing at 2.00 pm.

Present:	Councillor Giles McNeill Councillor Steve England Councillor John McNeill Councillor Mrs Pat Mewis Councillor Mrs Anne Welburn
In Attendance: Ele Durrant	Democratic and Civic Officer
Apologies:	Councillor Michael Devine

5 MINUTES OF LAST MEETING

It was noted that the final bullet point of item three should read 'by-election' and with this amendment it was

RESOLVED that the Minutes of the meeting of the Member Development Group held on 8 August 2018 be confirmed as a correct record.

6 DRAFT SCHEDULE

The Democratic Services Officer introduced the draft schedule for the first two to three weeks after election. Members were overall satisfied with the time and arrangements of sessions although there were a couple of amendments requested, specifically regarding the Welcome to the Council sessions and the addition of 'mop-up' sessions on the day of Annual Council on Monday 20 May.

It was agreed for the draft schedule to proceed to the Governance and Audit Committee with the amendments as discussed.

7 DRAFT PROGRAMME

The group gave consideration to the draft programme. It was highlighted that this was subject to significant change as it would be looked at with the Communications Team for a complete re-work. Members noted that candidates would need advance notice of training dates and the expectations for when they accept office. It was felt that the language in the session details needed to be much more active and engaging with Members suggesting 'minimum words, maximum impact'.

It was suggested that the workbook could include 'how to' sections or something of a minimanual for Councillors and that there could be a link online for Councillors to access for more in-depth information.

There was discussion regarding the usefulness of the LGA booklets and it was agreed that, whilst it wouldn't be worthwhile to provide each Councillor with a copy of the booklets, it would be beneficial for a set to be accessible in the Members' Room. It was also noted that Councillors could run drop-in sessions themselves which may prove more effective than a buddy system.

A Member of the group also asked that the refreshments provided after Annual Council be better advertised as many people did not know this happened and so missed out on a valuable networking opportunity.

There was further discussion regarding the need for some level of constitutional training, such as how to use questions, motions, standing orders and such like as well as the need to explain the difference between statutory mandatory training (licencing and regulatory) and otherwise 'mandatory' in that all Councillors are expected to attend. It was suggested that there could be standard wording in the introduction letter to set out attendance expectations.

It was acknowledged that there was significant work to do to formulate the induction programme but all present were satisfied with the outline of information to be included.

8 POINTS TO CONSIDER

The Democratic Services Officer explained that there were other sections to be considered for the workbook / induction book. It was highlighted that, although work was ongoing, it would be useful to have a steer from the group as to what Members would require.

- Introduction from Monitoring Officer: It was agreed that the introduction letter would be re-written in view of the re-worked induction booklet. Members requested for the language in the booklet as a whole to be more direct rather than the previous style of using the passive voice.
- Tabled schedule at front of programme: it was agreed that the table should remain in the induction book and also be distributed as part of the candidate packs.
- Internal or external scrutiny training: Members felt that the scrutiny training should be provided by the external trainers as in early 2018 and that it should be aimed at all Councillors, not just those sitting on the scrutiny committee.
- Timing of G&A training: it was agreed for this to be held prior to the first committee meeting.

9 INVOLVEMENT OF COMMS TEAM

Members were advised that the Communications Team were in the process of designing the induction pack / workbook which would be distributed to all elected Councillors in 2019. It was requested that there were more generic photographs included and that the wording of the session details be re-written.

It was agreed that as the workbook progressed, it would be shared with Members via email for comment.

10 ANY OTHER BUSINESS

The Democratic Services Officer noted two further aspects of Member Development which would be discussed in more detail after the 2019 induction programme had been finalised. These were the four year development plan and induction plans for those elected through by-elections.

She advised the group that initial sessions for the four year plan had been identified to include recurring scrutiny training, regular planning sessions and the statutory licencing and regulatory training. It had also been considered for the commercial awareness sessions to be run annually, in order for Councillors to remain up to date with the council's commercial strategy.

With regards to those elected via by-elections, Members were advised that the induction would be managed by the Democratic Services team, based on the main induction but at times to suit the newly elected Councillor.

11 DATE OF NEXT MEETING

NOTED that the next meeting of the Member Development Group be held on Wednesday, 14 November 2018, 3.30pm in Eau Meeting Room, Guildhall.

The meeting concluded at 3.15 pm.

Chairman

Agenda Item 6c



Governance & Audit Committee

6 November 2018

Subject: Internal Audit Quarter 2 Progress Report 2018/19			
Report by:	Lucy Pledge (Head of Service – Corporate Audit & Risk Management – LincoInshire County Council)		
Contact Officer:	Ian Knowles, Executive Director of Resources Ian.knowles@west-lindsey.gov.uk		
Purpose / Summary:	The report gives members an update of progress, by the Audit partner, against the 2018/19 annual programmes agreed by the Audit Committee in March 2018.		
RECOMMENDATION(S):	 Members consider the content of the report and identify any actions required. 		

IMPLICATIONS

Legal: None directly arising from the report	

Financial: None directly arises from the report.

Staffing: None.

Equality and Diversity including Human Rights:

NB: A full impact assessment **HAS TO BE** attached if the report relates to any new or revised policy or revision to service delivery/introduction of new services.

None arising from this report

Risk Assessment: N/A

Climate Related Risks and Opportunities: None arising from this report

Background Papers: No background papers within Section 100D of the Local Government Act 1972 were used in the preparation of this report.

Call in and Urgency:

Is the decision one to which Rule 14 of the Scrutiny Procedure Rules apply?



Internal Audit Progress Report



West Lindsey District Council 30.09.2018



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Key Messages

Introduction Summary Assurances

Internal Audit work completed

Overview of Assurances Audit Reports at Draft Other Significant Work Work in Progress

Appendices

Assurance Definitions Details of Limited / Low Assurances Details of Overdue Actions 2018/19 Audit Plan to Date

Lucy Pledge - Audit and Risk Manager (Head of Internal Audit) lucy.pledge@lincolnshire.gov.uk

Matthew Waller - Principal Auditor

Matthew.waller@lincolnshire.gov.uk

This report has been prepared solely for the use of Members and Management of West Lindsey District Council Details may be made available to specified external organisations, including external auditors, but otherwise the report should not be used or referred to in whole or in part without prior consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended for any other purpose.

The matters raised in this report are only those that came to our attention during the course of our work – there may be weaknesses in governance, risk management and the system of the course of that we are not aware of because they did not form part of our work programme, were excluded from the scope of individual audit engagements or were not bought to our attention. The opinion is based solely the work undertaken as part of the agreed internal audit plan.

Introduction

The purpose of this report is to:

- Provide details of the audit work during the period 01.07.2018 30.09.2018
- Advise on progress with the 2018/19 plan
- Raise any other matters that may be relevant to the Audit Committee role

Key Messages

During the period we have completed five audits:

• Five final assurance reports

Assurances

The following audit work has been completed and a final report issued:

- Key Control Testing, Treasury Management, Council Tax and Corporate Fraud – High
- Key Control Testing Property Plant & Equipment -Substantial
- Housing Benefit Subsidy Testing High
- Budget Management High
- Financial Strategy & Budget Preparation High
- Food Safety & Environmental Protection Limited

Note: The assurance expressed is at the time of issue of the report but before the full implementation of the agreed management action plan. The definitions for each level are shown in Appendix 1.



4 HIGH ASSURANCE

SUBSTANTIAL ASSURANCE

LIMITED ASSURANCE

LOW

ASSURANCE

High Assurance							
Key Control Testing	We reviewed three key areas which were Treasury Management, Council Tax and Corporate Fraud.						
	We found that the Council has good processes and controls in place to ensure that the systems we reviewed operate effectively and protect the business from fraud and error.						
	We made one medium priority finding that all key spreadsheets used in Treasury Management are checked to ensure that there are no errors in Excel calculations.						
Housing	We examined twenty-nine cases as part of the work undertaken to support the subsidy claim, in respect of payments made in the 2017/18 financial year.						
Benefit Subsidy Testing	One error was identified although this was picked up and corrected during the 2018/19 year prior to our own review of this claim. As such we have not recorded this as a "fail" in the overall assessment. No "fails" have then been recorded in the claims tested and staff should be congratulated on attaining such a high degree of accuracy.						
Budget	Our review has provided a high assurance opinion that there are robust systems and controls in place for budget management. Overall there is a well-established step by step process in place for budget management.						
Management	There are no significant improvements to be made but we have included one finding to promptly remove leavers from the finance ICT system.						
Financial Strategy & Budget Preparation	Our review has provided a high assurance opinion that there are robust systems and controls in place for budget preparation and its alignment with the Council's strategic priorities.						
	We found that the officers involved in the budget preparation have the skills and knowledge required, budget setting procedures are clearly defined and communicated to staff, and budgets are realistic and compliant with the Page b and timescales.						

Substantial Assurance

We reviewed Property Plant & Equipment as part of key control testing and found that the Council has good processes and controls in place to ensure that the systems we reviewed operate effectively.

Key Control Testing

We made two medium priority actions, which are that all key Property and Plant policies are updated and completed in a timely manner and that there is improved controls and management oversight on action plans to maintain assets and comply with legislative policy for the upkeep and safety of assets.

Limited Assurance

Our review found a number of good areas of practice and that the management of the service had improved with the recent management restructure and new team manager in place.

There are also a number of areas that need strengthening. The key areas for improvement are:

Food Safety & Environment al Protection

- Ensuring that the Council has appropriately qualified and experienced staff to undertake Contaminated Land inspections and external Health & Safety inspections and enforcement.
- Adjusting the target for the number of inspected food premises so that it is in line with the number of inspected premises required by regulations.
- Improve the reporting of progress and delivery to Committees, ensuring that accurate figures are reported.
- Reviewing, and where appropriate updating, all relevant policies as well as creating policies where they are absent.



Audits reports at draft

We have 3 audits at draft report stage:

- Good Governance Consultancy Review;
- Growth Programmes;
- Leisure Contract Consultancy.

These will be reported to the committee in detail once finalised.

Work in Progress

We also have 4 audits in progress :

- The Customer First Programme review;
- Investment Programmes review;
- Corporate Plan review;
- Assurance Mapping.



achieve its objectives.

Appendix 1	Assurance Definitions
High	Our critical review or assessment on the activity gives us a high level of confidence on service delivery arrangements, management of risks, and the operation of controls and / or performance. The risk of the activity not achieving its objectives or outcomes is low. Controls have been evaluated as adequate, appropriate and are operating effectively.
Substantial	Our critical review or assessment on the activity gives us a substantial level of confidence (assurance) on service delivery arrangements, management of risks, and operation of controls and / or performance. There are some improvements needed in the application of controls to manage risks. However, the controls have been evaluated as adequate, appropriate and operating sufficiently so that the risk of the activity not achieving its objectives is medium to low.
Limited	Our critical review or assessment on the activity gives us a limited level of confidence (assurance) on service delivery arrangements, management of risks, and operation of controls and / or performance. The controls to manage the key risks were found not always to be operating or are inadequate. Therefore, the controls evaluated are unlikely to give a reasonable level of confidence (assurance) that the risks are being managed effectively. It is unlikely that the activity will

Low

Our critical review or assessment on the activity identified significant concerns on service delivery arrangements, management of risks, and operation of controls and / or performance.

There are either gaps in the control framework managing the key risks or the controls have been evaluated as not adequate, appropriate or are not being effectively operated. Therefore the risk of the activity not achieving its objectives is high.

Food Safety &	Risk	Rating	Recommendations	
Environmental	TN9K	(R-A-G)	High	Medium
Protection	Risk 1 - Lack of staff capacity and capability to deliver an effective service	Amber	0	2
Limited Assurance	Risk 2 - No policy, legal compliance or guidance to support effective working and delivery of the service	Amber	0	3
	Risk 3 - Failure to deliver a good service due to a lack of management oversight, clear targets and performance reporting	Amber	2	0

Background and Context

Environmental Protection, Food Safety and Community Safety now form part of the wider Housing and Environmental Enforcement service area. There has been a new manager since September 2017 and the teams have undergone a restructure in the early part of 2018. Their reporting lines and management structure have also changed. This area hasn't been audited previously and was raised as an amber risk area during the 2017 assurance mapping exercise.

Scope

To review the new structure of Environmental Protection, Food Safety and Community Safety teams and provide assurance on the consistent delivery and performance of this key service.

We identified the following as the key risks:

- · Lack of staff capacity and capability to deliver an effective service;
- No policy, legal compliance or guidance to support effective working and delivery of the service;
- Failure to deliver a good service due to a lack of management oversight, clear targets and performance reporting;

To gain assurance on the risks we:

- Interviewed key staff;
- Reviewed legislation, regulatory requirements, policies and procedures;
- Reviewed management, monitoring and reporting arrangements.

Executive Summary

Our audit found that the Council is not meeting all of its regulatory requirements for environmental enforcement and food safety, in particular food safety, external health & safety, and contaminated land inspections.

There is currently a lack of expertise and skills to cover both external health & safety and contaminated land inspections. Regulatory policies and strategies are either not in place or are out of date, and have passed required review dates.

Executive Summary

We also found that there are inconsistencies in performance reporting and the way performance is reported does not always align to regulatory requirements; for example how different categories of food premises are inspected within different timescales.

The key areas for improvement are:

- Ensuring that the Council has appropriately qualified and experienced staff to undertake Contaminated Land inspections and external Health & Safety inspections and enforcement;
- Adjusting the target for the number of inspected food premises so that it is in line with the number of inspected premises required by regulations;
- Improve the reporting of progress and delivery to Committees, ensuring that accurate figures are reported;
- Reviewing, and where appropriate updating, all relevant policies as well as creating policies where they are absent.

We would like to thank all officers and the management who assisted us in this audit for their time and cooperation.

Management Response

The findings of the audit are welcomed and provide a good overview of the current position within the Environmental Protection and Food and Health and Safety work areas. There are a number of key areas where improvements are required and this audit has helped to clarify these and sets out the areas of priority which will need addressing in the short and longer term.

It is important to note that the work areas have been through a period of change over the last 9 months and the new structure implemented has only been in place since February 2018.

The new structure and emerging changes to the culture have identified additional areas of improvement that are needed due to the proactive approach that officers are taking in identifying and resolving service based and management issues.

A number of positive steps have been taken prior to the audit process commencing. Training needs have been identified, proper line management and one to ones are in place and regularly occurring and barriers in regards to resources have been identified.

Andy Gray - Housing and Environmental Enforcement Manager

Outstanding Audit Recommendations for all audits at 30.09.2018 *new dates and comments added for these actions – see Appendix 5

Activity	Issue Date	Assurance	Total recs	Recs Imp	Priority of Overdue Recommendations		Recs not due	
					High	Medium	Advisory	
WLDC	_							
Patch	July							
Management	2018	Substantial	7	0	0	5	0	2
Portfolio Board	June							
	2018	Substantial	4	3	0	1*	0	0
Procurement	June							
	2018	Substantial	10	8	0	2*	0	0
PCI DSS Follow	April							
Up	2018	Limited	8	4	2	2	0	0
Total								
			29	15	2	10	0	2

Appendix 42018/19 Audit Plan to date

Audit	Scope of Work	Start Planned date	Start Actual date	End Actual date	Status/ Rating
Environmental Protection & Enforcement	Review the recent changes in structures and management and provide assurance that services are being delivered as intended.	Q1 June 18	June 18	Sept 18	Limited
Investment programmes	Review the Councils approach to managing projected gaps in the budget and provide assurance on the delivery of projects which provide a commercial return to the Council.	Q1 June 18	Sept 18		Work In Progress (WIP)
Growth Programmes	To follow up on 2016 growth audit work and provide assurance on project and programme work in delivery.	Q1 May 18	June 18		Draft Report
Housing Benefits Subsidy	Test a sample of benefit cases to on behalf of the external auditor KPMG to provide assurance on the subsidy claimed by the Council	Q2 July – Sept 2018	Aug 18	Sept 18	High
Customer First	A key programme of work and business transformation for the Council. Provide assurance that the programme is being effectively managed and monitored.	Q2 July – Sept 2018	Sept 18		Draft Report
Corporate Planning	Review the Council's systems and processes over the setting of its strategic direction.	Q2 July – Sept 2018	Sept 18		WIP
Financial Strategy & Budget Preparation	Review the Councils systems and processes in place to provide assurance on the management of budgets. This will include budget setting, forecasting, monitoring, any key person dependencies and system access.	Q2 July – Sept 2018	Aug 18	Sept 18	High
Budget management	Review the Councils systems and processes in place to provide assurance on the management of budgets. This will include budget setting, forecasting, monitoring, any key person dependencies and system access. Page 71	Q2 July – Sept 2018	Aug 18	Sept 18	High

Appendix 42018/19 Audit Plan to date

Audit	Scope of Work	Start Planned date	Start Actual date	End Actual date	Status/ Rating
Leisure Contract	Consultancy review of the new Leisure contract process.	Q2 July – Sept 2018	Sept 18		Draft Report
ICT Infrastructure joint with NKDC	Joint review with NKDC to cover the roadmap and spending plans for future ICT software and hardware.	Q2 July – Sept 2018			Agreeing Terms of Reference (TOR)
Follow up PCI DSS	Follow up low or limited audit reports for assurance on improvement and implementation of findings	Q3 Oct – Dec 2018			
Follow up Sales & Invoicing	Follow up low or limited audit reports for assurance on improvement and implementation of findings	Q3 Oct – Dec 2018			
Combined Assurance	Document the Councils critical areas to provide an assurance rating to inform the audit plan and report to management and members.	Q3 Oct – Dec 2018	Sept 18		WIP
Follow up Planning Enforcement	Follow up low or limited audit reports for assurance on improvement and implementation of findings	Q3 Oct – Dec 2018			
Follow up Commercial	Follow up low or limited audit reports for assurance on improvement and implementation of findings	Q3 Oct – Dec 2018			
Appendix 4 2018/19 Audit Plan to date

Audit	Scope of Work	Start Planned date	Start Actual date	End Actual date	Status/ Rating
ICT Capacity and Capability Joint with NKDC	Consultancy review on the staff capacity and capability for ICT joint with NKDC.	Q3 Oct – Dec 2018			
ICT Records Management	To review the Council's ICT records management process and management and provide assurance on controls and outcomes.	Q3 Oct – Dec 2018			
Key Controls Finance	Delivery of key control testing to enable the Head of Internal Audit to form an opinion on the Council's Financial control environment.	Q4 Jan – Mar 2018			

Appendix 5

Audit	Finding Description	Priority	Action	Rec	Original Due Date	Owner	Current Due Date	Update Comments	Resolution
Portfolio Board	The Portfolio Board provides guidance, support and challenge to projects and programmes of work. It does this through review of summary reports. The reports provide a Red, Amber or Green (RAG) rating and a comment about the confidence the programme or project manager has on delivery. We found that the process for determining these ratings and confidence levels on delivery is through the author of the summary report discussing the project with the project lead, and taking their information from that verbal update. In essence this means that the Portfolio Board is placing some of its reliance on programme and project delivery on an		Review of assessment process i.e. Performance and Programme Team confidence levels		31.08.2018	Darren Mellors		6 month review of Senior Project Officer is due to be undertaken early October. This review will also ensure that documentation and procedures are fit-for- purpose.	Not Actioned
WLDC 2018/19 - Procurement	estimation of risk and confidence and not on a set consistent process or system. The Council has a long-standing I.T. Software Maintenance contract, which is not recorded on the CMS or the Contract Register on the basis that its annual value falls below procurement thresholds. The contract has been continuously rolled over on an annual basis since its inception in 2003 (annual spend ~ £7,000). CPPR's state that the value of all contracts must be determined based on their expected lifetime value, or for open-ended contracts over a notional 4-year period; with those exceeding procurement thresholds being subject to more stringent procurement rules. No evidence has been provided to support the Council's rationale for continuing roll-forward with this supplier and that due process per the CPPR's is being followed, i.e. assurance that this contract is not an example of disaggregation to circumvent CPPR's.	-	A review of rolling contracts, particularly ICT related, will be undertaken to identify the correct means by which they should be treated.	Identify and review rolling agreements to determine if compliant with CPPR's.	31.07.2018	James O'Shaughne ssy	31.12.2018	Details of all ICT related contracts has been obtained, Currently reviewing to see if contracts are in place or rolling. This work forms part of the preparation for CRM/ERP procurement. Revised completion date of 31.12.2018.	Not Actioned
	The first step of PCI DSS is to accurately determine the scope of the environment. The scoping process includes identifying all system components that are located within or connected to the cardholder data environment. Scoping must occur at least annually, prior to the annual assessment. The Council therefore needs to identify all locations and flows of cardholder data, and identify all systems that are connected to or if compromised could impact the Card Data Environment (CDE). The original recommendation to document an annual scoping exercise has not been implemented. It may seem unnecessary to periodically confirm the points of entry to the Council for card data, and we acknowledge that there are compensating controls in that unauthorised devices attached to the network should not be able to consume	Medium	The Council will ensure that as part of its scoping function a record of this is maintained and reference is made to the appropriate guidance.	 a) The Council should seek to ensure that it adequately documents all aspects of PCI DSS compliance. b) The Council continues to utilises the guidance within the full standard to help inform the PCI DSS compliance work it is required to undertake. 	30.09.2018	Cliff Dean	14/12/18	SAQ update has been completed - work on-going re documentation processes	Not Actioned



Governance & Audit Committee

Date: 6th November 2018

Subject: Annual Review of the Effectiveness of Internal AuditReport by:Executive Director of ResourcesContact Officer:Ian Knowles
Executive Director of Resources
01427 676682
Ian.Knowles@west-lindsey.gov.ukPurpose / Summary:To review and report on the effectiveness
of the internal audit service provided by
Assurance Lincolnshire.

RECOMMENDATION(S): That Members agree with the conclusion that the Council has effective internal audit arrangements in place.

IMPLICATIONS

Legal: None

Financial: FIN-93-19-TJB

Staffing: None - externally provided internal audit service

Equality and Diversity including Human Rights: None

Risk Assessment: None

Climate Related Risks and Opportunities: None

Title and Location of any Background Papers used in the preparation of this report:

None.

Call in and Urgency:

Is the decision one which Rule 14.7 of the Scrutiny Procedure Rules apply?

i.e. is the report exempt from being called in due to urgency (in consultation with C&I chairman)	Yes	No	x	
Key Decision:				
A matter which affects two or more wards, or has significant financial implications	Yes	No	x	

1. Background

- 1.1 Internal Audit (IA) services are provided to the Council by Assurance Lincolnshire (part of Lincolnshire County Council).
- 1.2 The Accounts and Audit regulations require the Council to review its IA arrangements on a regular basis. Last year's review was a comprehensive exercise, including interviews with key stakeholders; benchmarking activity and reference to the findings of an external quality assessment of IA. Consequently, this year's review is a lighter touch exercise.

2 Methodology for the Review

2.1 Measuring "effectiveness" is not an exact science and there is no prescribed methodology to follow. Therefore, to assist in making a judgment of effectiveness, the review has focused on the key areas set out in the table below. Commentary on each arep follows within the body of the report.

Review Area	Evidence
Effectiveness of Internal Audit	Internal Audit Findings & Reporting
	Internal Audit Delivery
	Assessment Tools
	Internal Audit Resources
	Service Delivery Outcomes
Head of Internal Audit's Annual	Delivery of Audit Plan
Report	Customer Feedback
Internal Audit Charter	Assessment by Executive Director of
	Resources
Benchmarking & Quality Improvement	Daily Rate Payable
	Internal Audit Improvement Plan
Governance & Audit Committee	Scrutiny of Reports

3 Effectiveness of Internal Audit

- 3.1 A number of key questions to consider have been set to determine the effectiveness of IA. They cover IA's findings and reporting; the means by which IA fulfils its obligations and delivers the service; the use of assessment/evaluation tools, the resources available to and deployed by IA and crucially the outcomes achieved as a result of the IA function being discharged across the authority.
- 3.2 Against these criteria, officers have provided responses along with different sources of evidence. This exercise has provided positive findings across all questions posed. All information is contained within the table at Appendix One

4 Head of Internal Audit's Annual Report

- 4.1 Reference has also been made to the <u>Head of Internal Audit's annual report</u> for 2017/18 which was shared with Members at June's meeting of this Committee. The report provided a range of information including:
 - comment on the delivery of the audit plan for 2017/18 (90% complete)
 - the results of post audit questionnaires which showed that the overall rating for the service was excellent
 - details of the quality assurance framework the audit function works within
 - the service's continuous improvement plan
- 4.2 The Annual Report was well received, with no matters for concern arising out of its content.

5 Internal Audit Charter

5.1 The Council's Internal Audit Charter is another useful reference point against which to measure the effectiveness of the service provided by IA. The Charter was updated in early 2017 and was presented and approved by this Committee in March 2017. It is a key document setting out the nature of the IA function and details the roles and responsibilities of IA, Management and the Governance & Audit Committee. Adherence to the Charter is a key requirement. Page 77

- 5.2 The Head of IA (and her colleagues) attend Management Team meetings to discuss the Audit Plan, to agree scopes of audits and to discuss draft recommendations. IA provide regular progress reports to the Governance & Audit Committee, advising it of work completed against the Plan during the period and any other matters of interest. This includes highlighting relevant emerging guidance and legislation.
- 5.3 Working relationships with the IA team are good, with both officers and Members able to approach IA and have robust discussions with them where appropriate. IA maintain a supportive, yet professional and objective stance in all dealings with the Council.
- 5.4 Over the last 12 months, the Executive Director of Resources has assessed how well IA have fulfilled their role and discharged their responsibilities. No major issues have been identified to suggest that the terms of the Charter have been contravened.

6 Benchmarking and Quality Improvement

- 6.1 Last year's review of effectiveness contained an in-depth benchmarking analysis. This showed that the Council spends considerably less than the average sum on internal audit, which in itself was used as an indicator that value for money was being achieved. In terms of the fees charged, the daily rate for 2018/19 remained unchanged from that in operation for 2017/18.
- 6.2 IA produces and works to a Quality Improvement Plan, which forms part of the Head of IA's annual report. For 2018/19, the focus is on:
 - Update of the Internal Audit Charter and practice manual following revision of PSIAS in April 2017 and CIPFA Application Note
 - Working with senior management to continually improve progress and delivery monitoring/audit scheduling
 - Supporting development of the Audit Committee, following publication of CIPFA's Audit Committee practical guidance
 - Continuing professional development around new and emerging practice guidance.

7 Governance & Audit Committee

- 7.1 The Committee plays a key role in reviewing the effectiveness of IA. Evidence from a review of minutes of committee meetings held through 2017/18 shows that Members continue to challenge and robustly scrutinise reports, including IA reports. Discussion is held around potential matters for concern, with relevant issues addressed within the Annual Governance Statement.
- 7.2 IA are also keen to encourage and deliver appropriate training for Members of the Committee, as well as providing training for all Members as part of their induction process.

8 Conclusion

- 8.1 The overall view of IA is that it is an effective, value for money service with whom the Council enjoys a good relationship. It is sufficiently independent and professional to provide an objective arm's length appraisal of control weaknesses; but is at the same time regarded as approachable and is used particularly by Members as a tool to provide assurance on matters of concern.
- 8.2 The audit service is well run and conforms to all necessary standards. There is a culture of continuous improvement and regular quality assurance work is undertaken. The externally led Quality Assurance exercise the service partook in relatively recently provided a positive finding and highlighted exemplar work which was recommended as best practice.
- 8.3 The terms of the relationship with the Council are set out within the Audit Charter, which clearly defines the roles and responsibilities of all parties. IA fulfill their role according to the terms of the Charter.
- 8.4 The audit plan is compiled based on an assessment of risk, materiality and drawing on other forms of assurance through an award winning model known as the Combined Assurance model. The plan was 90% discharged in 2017/18.
- 8.5 The consultancy support that IA provide has been utilised by the Council and has been beneficial in supporting programme development and providing objective, independent opinion.

Appendix One: Review of Effectiveness of Internal Audit

Aspect	Question	Y/N	Evidence
Internal audit findings and reporting	Does internal audit produce reports for individual audits with a clear rating scale which identify both root causes and consequences of issues which are delivered on a timely basis with clarity and impact, and include credible recommendations to management?	Y	Audit reports produced containing findings, recommendations agreed actions and overall assurance rating.
	Does internal audit produce reports for the audit committee which present information in a clear, concise manner, including the identification of themes and trends, and their consequences for the organisation as a whole?	Y	Quarterly progress reports produced for G&A Cttee. Combined Assurance Report produced. Wider discussions take place around trends and developments.
	Does internal audit have rapid and effective mechanisms in place for the escalation of issues requiring senior management or audit committee attention?	Y	Head of IA has access to Mgt Team and senior politicians
P	Has internal audit added value to the organisation? If so, how?	Y	Audit team have worked closely with WLDC over recent years to improve governance matters. Number of issues appearing within AGS has reduced significantly. Consultancy work delivered by IA has been of assistance to WLDC.
Page 8	Do internal audit procedures produce many significant findings? Are these actioned by management on a timely basis?	Y	Audit reports produce recommendations and agreed actions. Actions are tracked for completion and IA report on the number of overdue actions. Number of overdue actions has reduced dramatically over recent years.
80			
Internal audit delivery	Does internal audit have clearly defined audit plan for the year and over the longer term?	Y	Annual plan produced which also sets out potential future areas for consideration. Plan contains a degree of flexibility.
	Does internal audit reflect on and adapt its methodology to ensure that it remains fresh and relevant?	Y	IA works to a Quality Improvement Assurance Improvement Plan and adheres to the UK Public Sector Internal Audit Standards
	Is internal audit recognised by business leaders as a function providing quality challenge (for example by telling them things that they did not already know, identifying root causes and opportunities for improving control design, and trends in risks and controls)?	Y	Feedback/comment received from IA is welcomed. Challenge and robust discussion on both parts is encouraged.
	Does internal audit have a presence in major governance and control forums throughout the organisation, for example, any risk committee?	Y	Presence at Mgt Team and G&A Cttee
	Is internal audit characterised by strong relationships at the highest levels (for example, does the head of internal audit and senior colleagues have direct and strong relationships with board members, business heads and senior management)?	Y	Presence at Mgt Team and G&A Cttee. Quarterly liaison meetings with Sect 151 Officer.

Assessment Tools	Is the use of a survey or questionnaire appropriate? Who should be asked to complete this?	Y	Post-audit questionnaires issued – 72% response rate for 2017/18.
	Is too much reliance placed upon any self-assessment process?	Ν	Other qualitative measuring tools used: External Quality Assessment 2016
	How often is internal audit effectiveness evaluated? Does the audit committee regularly review the quality and results of internal audit reporting and activities?	Y	Annually evaluated. G&A Cttee and Mgt Team review quarterly audit plan progress reports and annual report.
	Is internal audit's independence and objectivity included in the assessment? How can this be incorporated?	Y	Audit Charter in place and adherence to principles monitored and reviewed
Internal Audit Resources	Does internal audit have sufficient resources to deliver on its annual plan and pick up ad hoc projects as necessary? Is the talent pool diverse, with a broad mix of skills and experience?	Y	Broad mix of expertise in place. Use made of 'external' auditors where required/relevant
	Does internal audit have team members with sufficient technical knowledge to perform their role effectively?	Y	No issues have arisen – all audits conducted with relevant knowledge displayed by audit lead.
т	Does internal audit have team members with appropriate information systems auditing experience to understand and assess the level of technology used by the organisation?	Y	No issues have arisen - all audits conducted with relevant knowledge displayed by audit lead.
Page	Does internal audit manage its resources effectively to maximise the value of its service to the business?	Y	Audit plan is delivered without issue. Contingency built in to respond to any unforeseen issues requiring IA input
0 Q			
Service Delivery Outcomes	Have identifiable improvements in service delivery been realised following receipt of audit reports and associated recommendations?	Y	Over recent years some audits have provided limited assurance findings across a small number of service areas. Subsequent action within the relevant services has brought about improvements. Examples include development management; local land charges and choice based lettings.
	Are audit recommendations and findings welcomed and acted upon by managers?	Y	Managers complete the Management Response section of the audit report to offer their thoughts on the audits findings. The vast majority of audit actions are completed within agreed time scales. Where this is not possible, completion dates are updated with the reasons why provided. The completion of recommendations is recognised as a means by which service delivery is improved.
	Are potential areas of concern identified by the work of IA before issues escalate to a critical stage?	Y	The annual Combined Assurance Report produced by IA provides management with oversight of all critical areas and provides pointers for the production of the IA plan for the year or other forms of intervention. The consultancy advice provided by IA supports the Council in key programme development and mitigates significant issues from arising.

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Governance and Audit Committee

Tuesday 6 November 2018

Subject: Expenditure on Agency and Consultants 2017/18			
Report by:	Executive Director of Resources		
Contact Officer:	Tracey Bircumshaw		
	Finance & Business Support Manager		
	tracey.bircumshaw@west-lindsey.gov.uk Annual report for Members on the expenditure		
Purpose / Summary:	incurred during 2017/18 on the engagement of externally appointed temporary/agency staff and consultants.		

RECOMMENDATION(S):

1) Members accept the content of this report.

IMPLICATIONS

Legal: None from this report.

Financial : FIN/105/19/TJB

The costs of Agency/External interim staffing totalled £860k (£757k 2016/17) of which

- £63k (£83k 2016/17) was funded from additional Planning Fee Income, as resources were required to meet the demands on the service.
- £44 (£75k 2016/17) funded by the grant and contributions
- £421k were sourced from WLDC Staffing Services Ltd

The costs of consultants was £213k (£320k 2016/17) of which

- £5k (£0) was funded from grant
- £27k was capitalised relating expert advice for commercial property investment

All expenditure has been contained within approved budgets.

Staffing: None arising from this report.

However, the impact of sickness and holidays within waste service results in an ongoing need for agency staffing throughout the year.

Equality and Diversity including Human Rights :

No impact

Risk Assessment :

The availability of agency staff will not meet the level of demand for business continuity of operational services.

Climate Related Risks and Opportunities :

None arising from this report.

Title and Location of any Background Papers used in the preparation of this report:

None.

Call in and Urgency:

Is the decision one which Rule 14.7 of the Scrutiny Procedure Rules apply?

i.e. is the report exempt from being called in due to urgency (in consultation with C&I chairman)	Yes	No	X	
Key Decision:				
A matter which affects two or more wards, or has significant financial implications	Yes	Νο	x	

Executive Summary

1. Background

- 1.1 The Governance and Audit committee have requested that an annual report be presented on the use and engagement of temporary staffing and consultancy. This was as a consequence of a 'Limited' Assurance given during the Internal Audit 2011. The following actions were subsequently implemented:
 - No consultant should be engaged without evidenced authorisation from either the Chief Operating Officer or Executive Director;
 - The period of engagement must be clear and adhered to with any extensions being authorised by the Chief Operating Officer or Executive Director;
 - Financial Services will provide a full list of consultants used including the costs of consultancy to the Governance & Audit Committee on an annual basis. (See Section 5 Expenditure on temps, agency and consultants).

2. Definition of Consulting and Consultants

- 2.1 It is important that officers are clear on the distinction between a consultant as opposed to an interim manager or temporary employee.
- 2.2 The Management Consultancies Association (MCA) defines consulting as "the creation of value for organisations, through the application of knowledge, techniques, and assets to improve performance. This is achieved through the rendering of objective advice and/or the implementation of business solutions."
- 2.3 Consultants are external third parties, with expertise that is typically not available internally. The Council employ consultants for short-term projects, and usually specify an endpoint to their involvement in the project. The responsibility for the final outcome of the project rests with the Council. This means that consulting is distinct from "outsourcing" or "staff substitution" (National Audit Office: Central government's use of consultants).
- 2.4 Consultants are also distinct from contractors, in that the latter fill permanent vacancies or temporary increases in operational workload. Contractors are therefore used as day-to-day operational resources to maintain departmental function, and are managed by client staff.

3. Reasons for engaging agency staff and consultants

3.1 Agency staff are generally appointed on a temporary basis to cover reduced resources due to vacant posts, sickness, holiday cover etc. and also in periods of high demand for a service. In some instances the

appointment of temporary/ agency staff will enable West Lindsey District Council (WLDC) staff to be released to work on specific project delivery.

- 3.2 With the Council's acquisition of Surestaff (Lincs) Ltd in June 2016, operational service agency staffing needs, and some administrative positions have been met via our Tekal Company (WLDC Staffing Services Ltd) achieving savings when compared to other agency providers.
- 3.3 The Council hires consultants to bring in people with a particular set of skills. In 2017/18 these have been mainly experts in their field or have had previous experience of similar projects.
- 3.4 As third parties, consultants are also able to approach challenges facing an organisation from a fresh perspective and are able to provide an opinion expressed by as expert.
- 3.5 Unlike internal staff engaged on project who still have day-jobs, consultants are able to dedicate all their time and efforts to the project, which means that they are helpful in keeping a project going. Managers may also wish to hire consultants to collect data to help them decide what to do, or to offer a creative solution to a problem.
- 3.6 By utilising the Council's standardised project documentation, consultants are able to develop a plan with a structured methodology that captures the accumulated lessons of previous projects. This may also be important in increasing confidence that the project will meet the expectations of its sponsors and partners.

4. Expenditure incurred 2017/18

- 4.1 The WLDC employee budget totalled £10.356m.
- 4.2 Actual expenditure including costs totalled £10,213k (£9,829k 2016/17) of which interim/agency staff totalled **£860k (8.4%)** in 2017/18 (£757k (7.7%) 2016/17):
 - £397k related to Operational Services, ensuring seasonal work, operational cover and service delivery are maintained. Additional resourcing was also required for the implementation of Green Waste Collection charging;
 - £132k was incurred by the Accountancy Service to support periods of high demand i.e. closure of accounts and budget processes in addition, vacancies resulted in the need for interim resources of Finance Business Partner and Commercial Accountant and Finance Assistant roles pending a review of the service;
 - £71k supported improvements to procedures and document storage and retrieval for the Building Control Service. £11k was utilised for an interim manager at the earlier part of the year;

- £68k was spent on cover for vacant planning and development control positions in addition to extra capacity to meet the increased demands of the service which has been offset by the significant amount of additional income generated from an increase planning applications;
- £58k was spent on additional staffing support for Property Services in order to provide capacity during a review of the service and implementation of the new structure;
- £54k for the housing service for an interim maternity cover, additional enforcement resourcing and backfilling whilst permanent structure was being developed and implemented;
- £39k additional resource for Planning enforcement pending restructure;
- £34k was spent by Customer Services on security staffing, (which is recharged to the Job Centre Plus) and short term vacancy cover;
- £5k resource to support the Mayflower Pilgrim Fathers Project.

5. Expenditure on Temps, Agency and Consultants

- 5.1 The expenditure incurred on consultants during 2017/18 totalled £213k (£428k 2016/17). As a result of the use of experts the Council has been successful in attracting additional grant funding, have developed business cases for projects to support the delivery of future income streams, informed new strategies to meet our corporate objectives and future needs in addition to achieving significant contract savings:
 - £45k Ecology expert required for the Marina/Green Corridor funding bid;
 - £27k Expert property and commercial advice required for specific investment in commercial property portfolio;
 - £24k relates to the development of Telephony Strategy to determine future communications via telephone/mobile devices to optimise the customer experience and efficiency;
 - £24k Leisure management contract procurement specialist. The new contract saving £269k per annum in addition to supporting £1.4m of investment in Gainsborough Leisure Centre and the provision of a new leisure facility at Market Rasen;
 - £17k ICT strategy development;
 - £15k expert advice in establishing a Development Partnership, to enable significant regeneration of Gainsborough through this public/private partnership;

- £11k to develop an Asset Management Strategy framework;
- £11k to research and provide evidence based data analysis to inform a Car Parking Strategy;
- £10k on commercial business case development;
- £7k (£5k grant funded), supporting the successful Food Enterprise Zone, Local Development Order and Greater Lincolnshire Enterprise Partnership grant funding bid;
- £6k support for the Lincolnshire Homelessness Strategy;
- £6k to advise and assist in the development of the Heritage Masterplan;
- £5k commercial assets acquisition, specialist advice on investment framework;
- £5k appraisals and due diligence for Gainsborough Growth Fund Bids.

Agenda Item 6f



Governance and Audit Committee

Tuesday 6 November 2018

Subject: Annual Audit Letter 2017/18Report by:Executive Director of ResourcesContact Officer:Tracey Bircumshaw
Strategic Finance & Business Support Manager
tracey.bircumshaw@west-lindsey.gov.ukPurpose / Summary:To receive the Annual Audit Letter which
summarises the audit work for the financial year
2017/18

RECOMMENDATION(S):

1. To approve the Annual Audit Letter

IMPLICATIONS

Legal: None from this report

Financial : FIN/135/19

The cost of the External Audit is met from existing budgets and totalled £43,403.

Staffing : None from this report

Equality and Diversity including Human Rights :

None from this report

Risk Assessment :

The risk of a qualified audit opinion or Value for Money assessment would result in reputational damage. In addition to additional costs associated with restatement of the accounts.

Climate Related Risks and Opportunities : None

Title and Location of any Background Papers used in the preparation of this report:

None.

Call in and Urgency:

Is the decision one which Rule 14.7 of the Scrutiny Procedure Rules apply?

i.e. is the report exempt from being called in due to urgency (in consultation with C&I chairman)	Yes	No	x	
Key Decision:				
A matter which affects two or more wards, or has significant financial implications	Yes	No	х	

Executive Summary

- 1.1 The Annual Audit Letter is attached at Appendix A, the headlines of which include:
 - An unqualified audit opinion on the 2017/18 Statement of Accounts
 - An unqualified value for money (VFM) 2017/18 conclusion
 - The authority has good processes in place for the production of the accounts
 - Certified Completion of the Audit
 - Annual Governance Statement consistent with understanding of the Authority.



Annual Audit Letter 2017/18

West Lindsey District Council

August 2018



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Summary for Governance and Audit Committee

This Annual Audit Letter summarises the outcome from our audit work at West Lindsey District Council ("the Authority") in relation to the 2017-18 audit year.

Although it is addressed to Members of the Authority, it is also intended to communicate these key messages to key external stakeholders, including members of the public, and will be placed on the Authority's website.

This is KPMG's last Annual Audit Letter to the Authority. We would like to take this opportunity to thank the Authority's officers and the members of the Governance and Audit Committee for their support throughout the six years of our audit appointment.

Audit opinion

We issued an unqualified opinion on the Authority's financial statements on 27 July 2018. This means that we believe the financial statements give a true and fair view of the financial position of the Authority and of its expenditure and income for the year.

Financial statements audit

Our audit procedures are designed to identify misstatements which are material to our opinion on the financial statements as a whole. Materiality for the Authority's accounts was set at £0.85 million which equates to around 2% of gross expenditure. We design our procedures to detect errors in specific accounts at a lower level of precision.

We report to the Governance and Audit Committee any misstatements of lesser amounts, other than those that are "clearly trivial", to the extent that these are identified by our audit work. In the context of the Authority, an individual difference is considered to be clearly trivial if it is less than £45,000.

We did not identify any material misstatements and there were no adjusted misstatements identified during our audit that we are required to report to you.

The working papers provided this year have been of a good standard and were available at the start of the audit visit. The finance team responded promptly to any requests for additional information or explanation and were available throughout the audit visit to answer. We thank the finance team for their co-operation throughout the visit which allowed the audit to progress within the allocated timeframe.

Our audit work was designed to specifically address the following significant risks:

- **Management Override of Controls** our audit methodology incorporates the risk of management override as a default significant risk. We did not identify any specific additional risks of management override relating to the audit.
- Valuation of PPE the Authority carries out a full valuation of assets every 5 years, with 'desktop' revaluations carried out annually in the intervening years. This creates a risk that if the desktop approach is not robust that the carrying value of assets will differ materially from the year end fair value.
- **Pensions Liabilities** the net pension liability represents a material element of the Authority's balance sheet. There is a risk that the assumptions and methodology used in the actuarial valuation of the Authority's pension obligation are not reasonable which could have a material impact on the net pension liability accounted for in the financial statements.
- **Faster Close** the bringing forward of the national year-end timetable represented a risk to the completion of the audit by the 31 July deadline.

We did not identify any evidence of material misstatement as a result of our audit work on these significant risk areas.



Summary for Governance and Audit Committee (cont.)

Other information accompanying the financial statements

Whilst not explicitly covered by our audit opinion, we review other information that accompanies the financial statements to consider its material consistency with the audited accounts. This year we reviewed the Annual Governance Statement and Narrative Report. We concluded that they were consistent with our understanding and did not identify any significant issues.

Whole of Government Accounts

The Authority prepares a consolidation pack to support the production of Whole of Government Accounts by HM Treasury. We are not required to review your pack in detail as the Authority falls below the threshold where an audit is required. As required by the guidance we have confirmed this with the National Audit Office.

Value for Money conclusion

We issued an unqualified conclusion on the Authority's arrangements to secure value for money (VFM conclusion) for 2017-18 on 27 July 2018. This means we are satisfied that during the year the Authority had appropriate arrangements for securing economy, efficiency and effectiveness in the use of its resources. To arrive at our conclusion we looked at the Authority's arrangements to make informed decision making, sustainable resource deployment and working with partners and third parties.

Value for Money risk areas

We undertook a risk assessment as part of our VFM audit work to identify the key areas impacting on our VFM conclusion and considered the arrangements you have put in place to mitigate these risks. Our work identified the following significant risk:

• **Financial Resilience** - As a result of reductions in central government funding, and other pressures, the Authority continues to face similar financial pressures and uncertainties to those experienced by others in the local government sector. The Authority needs to have effective arrangements in place for managing its annual budget, generating income and identifying and implementing any savings required to balance its medium term financial plan. As part of our additional risk based work, we reviewed the arrangements the Authority has in place in these areas and for ensuring its continuing financial resilience.

We were satisfied that there were adequate arrangements in place during 2017-18 and there were no significant matters relating to these risk areas which prevented us from giving an unqualified VFM conclusion.

High priority recommendations

We raised no high priority recommendations as a result of our 2017-18 work.

Certificate

We issued our certificate on 27 July 2018. The certificate confirms that we have concluded the audit for 2017-18 in accordance with the requirements of the Local Audit & Accountability Act 2014 and the Code of Audit Practice.



Summary for Governance and Audit Committee (cont.)

Audit fee

The scale fee set by Public Sector Audit Appointments Limited (PSAA) for the 2017-18 audit is £43,403 plus VAT. The PSAA scale fee for 2016-17 was £43,403.

Further detail is contained in Appendix 2.

Exercising of audit powers

We have a duty to consider whether to issue a report in the public interest about something we believe the Authority should consider, or if the public should know about.

We have not identified any matters that would require us to issue a public interest report.

In addition, we have not had to exercise any other audit powers under the Local Audit & Accountability Act 2014.





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Appendices



Appendix 1: Summary of reports issued



KPMG



This appendix provides information on our final fees for the 2017-18 audit.

External audit

The scale fee set by Public Sector Audit Appointments Limited (PSAA) for the 2017-18 audit is £43,403 plus VAT. The PSAA scale fee for 2016-17 was £43,403.

Certification of grants and returns

Under our terms of engagement with PSAA we undertake prescribed work in order to certify the Authority's 2017-18 housing benefit grant claim. This certification work is still ongoing, and the certification deadline is 30 November 2018. The PSAA scale fee for this work is £3,696 and the final fee will be confirmed through our reporting on the outcome of that work in January 2019.

Other services

We charged £3,500 for a workshop held with the Challenge and Improvement Committee to support the Council in improving the quality and efficacy of challenge offered by elected Members. This work was not related to our responsibilities under the Code of Audit Practice and was agreed through a separate Engagement Letter.





The key contacts in relation to our audit are:

John Cornett Director

T: 07885317494 E: john.cornett@kpmg.co.uk **Mike Norman** Manager

T: 07500125105 E: michael.norman@kpmg.co.uk

kpmg.com/uk



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Agenda Item 6g



Governance and Audit Committee

Tuesday 6 November 2018

Subject: Annual Fraud Report 2017/18Report by:Executive Director of ResourcesContact Officer:Tracey Bircumshaw
Strategic Finance and Business Support Manager
tracey.bircumshaw@west-lindsey.gov.ukPurpose / Summary:To provide overview of fraudulent activity
identified and investigated during 2017/18 and to
provide assurance that Policies and procedures
are in place to counter fraud activity.

RECOMMENDATION(S):

That Members endorse the content of this report and support the ongoing Counter-Fraud work protecting the Council's interests.

IMPLICATIONS

Legal: None from this report

Financial : FIN/138/19

None from this report.

Investigations during 2017/18 have identified £16k of Benefits fraud.

Staffing : None from this report

Equality and Diversity including Human Rights :

Risk Assessment : Full risk assessment is attached at Appendix

Climate Related Risks and Opportunities :

Title and Location of any Background Papers used in the preparation of this report:

None.

Call in and Urgency:

Is the decision one which Rule 14.7 of the Scrutiny Procedure Rules apply?



1 PURPOSE OF THE REPORT

- 1.1 This report provides an overview of any fraud related activity, which has affected West Lindsey District Council during 2017/18
- 1.2 It seeks to provide assurance and demonstrate that the Council continues to have a robust counter-fraud culture and effective counter-fraud arrangements in place to ensure fraud risks are managed effectively.
- 1.3 However, although the Council makes vigorous efforts to protect itself; fraud is recognised as a growing area of concern and the Council is not immune to these increased levels of risks. Therefore a vigilant approach is required at all times.

2 BACKGROUND

- 2.1 Fraud is defined as a deception deliberately practiced in order to secure a gain (or cause a loss). Under the Fraud Act 2006, there are three main ways to commit fraud:
 - False representation
 - Failing to disclose information
 - Abuse of power
- 2.2 These categories can be applied to any fraudulent activity that the Council may, at times, be subjected to. For example, false representation may occur during the recruitment process, failing to disclose information may arise during the registration of interests' process and abuse of position could occur across nearly all service areas.
- 2.3 Fraud costs the UK economy in the region of £193 billion per year. With the cost of fraud to the public sector estimated at £38 billion, money that could be used for local services.

3. Fraud Activity 2017/18

- 3.1 During 2017/18, there were no corporate fraud investigations undertaken.
- 3.2 Activity in relation to Revenue and Benefits fraud is detailed below:

Number of cases	Warning Letters	Sanction	Total amount of			
investigated	issued	(penalty) issued	Overpayment			
11	3	8	£16,085.15			

Council Tax Support Fraud

nousing Dene	nousing benefit i radu (nadu investigated by DWF now)					
Cases	Low level	No Fraud	On-going	Decision		
referred to	Fraud – dealt	found	investigation	pending		
DWP	with by		leading to			
	warning		possible			
	_		prosecution			
34	1	28	4	1		

Housing Benefit Fraud (fraud investigated by DWP now)

3.3 With effect from January 2018 West Lindsey Benefits team stopped accepting website/on-line referrals for Fraud and the West Lindsey website now directs customers to the Department for Work and Pensions Fraud page where the customer can give all the details of the fraud that they believe is happening – prior to January we were collecting these details and passing them to DWP. This has vastly reduced the administration of the cases within the Benefits Team as the majority of fraud referrals by members of the public are unfounded or incorrect. Any allegations made by telephone or face-to-face are still captured by West Lindsey and referred to DWP and then monitored for an outcome.

4 COUNTER FRAUD STRATEGY

- 4.1 Councillors and Officers continue to have a crucial role in supporting the right approach to deter and detect fraud. For example:
 - Ensuring the Council understands local fraud risks;
 - Comparing the Council's performance against countering fraud with similar Council's where data is available;
 - Ensuring counter-fraud resources are proportion to risk and local harm;
 - Encouraging the Council to focus on deterrence, by widely publicising action against fraudsters and to mitigate the risk of fraud;
 - Increasing staff confidence in the Council's whistleblowing arrangements through corporate leadership and assurance and support for those who report concerns.
- 4.2 The Council's Anti-Fraud and Corruption Policy is currently under review and will be presented to the January Committee for approval.
- 4.3 During 2018/19 a new Anti Money Laundering Policy was approved by this committee. The Policy ensures individuals are clear on their responsibilities in identification and reporting of any suspicions of money launderting. A Money Laundering Reporting Officer was also approved as the Director of Resources.

5 HOW HAS THE COUNCIL WORKED TO TACKLE FRAUD DURING 2017/18

5.1 **Staff and Member Training –** Mandatory training in fraud awareness was undertaken in April 2017 and will become part of the induction training for new staff and members, this is delivered via e-learning. In

addition relevant staff are being trained in Anti Money Laundering in view of new legislation and in line with the new policy. An awareness course for operational staff is currently being developed.

- 5.2 **Fraud Risk Register**: The Council's Fraud Risk Register is now held on Minerva and alongside the Corporate Risk Register. This allows greater transparency of the Fraud Risk Register to staff. The Register is reviewed annually. The current Fraud Risk Register assesses risk after mitigating processes and procedures have been taken into account. The full Risk Register is included at **Appendix A** to this report for information.
- 5.3 **Joint Working Arrangements**: The Council is continues to work with colleagues of Lincolnshire authorities as part of the Lincolnshire Fraud Partnership. The annual subscription being £3,000.
- 5.4 **Whistleblowing** Reporting Concerns: The Council's Whistleblowing policy has been fully reviewed and approved by Governance and Audit Committee.
- 5.5 **National Fraud Initiative (NFI):** The Council continues to partake in the submission of data for the purpose of data matching nationally. This covers such data as; Creditors, Licence holders, Market Traders, Register of Electors, Housing, Benefits, Council Tax, Business Rates etc.

6 ASSURANCE

6.1 Overall, the Council is managing the risk of fraud well, with no Corporate Fraud identified. Fraud risks and emerging threats will continue to be assessed as part of the Council's approach to manage fraud, alongside a full review of the Council's Anti-Fraud Policy, due to be completed during 2018/19.

Appendix A

	<mark>ow</mark> , <mark>Risk – Medium</mark> . <mark>Risk</mark>		
Fraud risk	Types of fraud	Fraud Risk	Fraud consequence
category		assessment	
Contracting			
/contract	Bribes and kickbacks - corruption abuse of		
mangement	position		Reputational Damage
	Inflated performance information		Decreased trust
	Failure to deliver contract / standard	ikelihood	Impact on delivery of service users
	Altered payment details / mandate fraud	Likeli	Legal proceedings
	False / duplicate payments / double invoicing /		
	overpayments		Financial loss
	Cartels	inpact	Legal proceedings
	Collusion with suppliers / contractors		Reputational Damage
	Conflict of interest Delivery of inferior or substandard substitute		Increased scrutiny
	products		Failure to achieve VFM
Procurement	Corrupt tender process		Reputational Damage
	Bribes and kickbacks - abuse of position		Reputational Damage
	Cartels		Legal proceedings
	Collusion with suppliers / contractors	Likelihood	Reputational Damage
	Conflict of interest		Increased scrutiny
	Submitting false bid information		Legal proceedings
	Price fixing	Impact	Failure to achieve VFM
	Bid rigging		Failure to achieve VFM
Income Collection	Theft by employee / external individuals		Criminal proceedings
	Abuse of customer payment card data		Legal proceedings
	Cash received borrowed		Decreased trust
	Non recording of income		Lost resources
	Falsification of income records		Decreased trust
	Avoidance of charges	Impact	
Debt management	Improper write off / cancellation		Financial loss
Debt management	Falsifying refunds		Decreased trust
	Manipulation of credit balances		Financial loss
	Collection of debt		Financial loss
		E ^k	- manetarioss
		Impact	
Petty cash and			
imprest accounts	Theft and mis-use		Financial loss
		z III	
		ikelihood	
		Ě	
		Impact	
Money laundering	Hiding improper transactions		Criminal proceedings
	Exchanging money or assets obtained criminally for 'clean' money or assets		Criminal proceedings
	Refunds following cash overpayments	g	Increased scrutiny
			indicased soluting
		Impact	
Payments / creditors	Procurement card – personal use		
	Invoice scams / fraud		
	Inflated invoices from vendors	g	
	Fictitious vendors		
		[≦]	

FRAUD RISK REGISTER

Fraud risk	Types of fraud	Fraud Risk	Fraud consequence
category		assessment	
BACS /Cheque	Account diversion / false changes to bank account details / transfers / direct debit or		
fraud	standing order mandate		
	Theft of customer card data	у <mark>в</mark>	
	Mis-use / alteration of cheques	Likelihood	
	Cashing personal cheques	[≤]	
	Counterfeit cheques	Impact	
	Theft of blank cheques	input	
Establishments	Mis use / mis-appropriation of funds		
	Finance lease fraud		
	Payroll and expenses fraud		
	False accounting	Pog	Reputational Damage
	Weak governance / management oversight		Failure to achieve VFM
		Impact	
Payroll	Ghost employees		Financial loss
	Manipulation of payroll data		Poor performance
	Recruitment fraud e.g. qualification /		
	reference/ convictions	Ĕ	Increased scrutiny
	False claims and allowances		Legal proceedings
	False recording of working hours and leave	Impact	Decreased trust
	Pension fraud		
People	Abuse of holiday, sickness absence or other		
management	time off entitlements	g l	Decreased trust
	Working whilst on sick leave		Health and safety risk
	Mis-use of time - excessive use of mail /	≝ <mark>Q</mark>	ficaliti and safety fisk
	internet		Lost resources
	Unauthorised changes to payroll system	Impact	Financial loss
T			
<u>Freasury</u>			
management /	Misappropriation / manipulation of		
investment fraud	investments for personal gain	poq	Criminal proceedings
	Potential conflicts of interest		Reputational Damage
	Unauthorised access to information		Legal proceedings
		Impact)
Property / land/			
equipment	Misappropriation / misuse / theft		Criminal proceedings
	Valuation of property for personal gain		Legal proceedings
		Impact	
<u>Grants</u>	Ficticious / fraudulent claims		Legal proceedings
	False payment		Lost resources
	Misuse of monies / failing to deliver agreed		
	service		Lost resources
	Theft / misappropriation of grant funds	Ě	Criminal proceedings
	Conflicts of interest	Impact	Reputational Damage
False accounting	Making misleading / false or deceptive entries		Reputational Damage
	Omission of details	bo	Poor performance
)
		Impact	
<u>T / Data</u>	Misuse of information for personal gain		Decreased trust
	Mis use of internet and email		Decreased trust
	Cyber fraud	x III)Impact on delivery of service user
	Computer hacking fraud		Lost resources
	Data theft e.g. access rights		Lost resources
	Impersonation	Impact	
nsurance	False or exaggerated claims		Legal proceedings
	Serial / duplicate claims		Legal proceedings
	•		
		po l	
	Page 108	keiihood	

categoryCouncil TaxCo	puncil Tax Reduction	assessment	
Council Tax Co	umail Tay Daduction		
	JUNCII TAX REDUCTION		Legal proceedings
Ex	ngle Person Discount emptions - student occupancy/ vacant operties / property left empty by deceased rsons / severly mentally impaired	Likelihood	Legal proceedings Financial loss
		Impact	

Housing	False applications Fraudulent acts by staff members	Lost resources Lost resources Legal proceedings
	Homelesness Falsely claiming mandatory or discretionary	Lost resources
Business rates	relief or empty property exemptions Failure to declare occupancy of a property	Impact Legal proceedings Legal proceedings
	Providing false ocupants details Falsely claiming insolvency status to evade	Lost resources
	payments Not disclosing relevant information - e.g. size of company to gain rate relief (small business	Legal proceedings
	relief)	Impact Financial loss
Electoral fraud	Fraudulent voting Fraudulent acts by canvassers / poll clerks/	Reputational Damage
	officers/individuals	ष्ट्र Reputational Damage
	False count	Reputational Damage
		Impact
Corruption including bribery and improper influence / abuse of position - officers	Non declaration of interest / deliberate - suppression of information to affect outcomes / sway decisions. Inappropriate gain or decisions - gifts and kickbacks.	Reputational Damage
Corruption including bribery and improper influence / abuse of position - members	-	

Purpose:

This report provides a summary of reports that are due on the Forward Plan over the next 12 months for the Governance and Audit Committee.

Recommendation:

1. That members note the schedule of reports.

15/01/2019	Strategic Risks -	James	6 month update for 18/19
	6 month update	O'Shaughnessy	
	Internal Audit	Tracey	To provide independent and objective assurance on critical activities and key risks
	Charter	Bircumshaw	
	Six month review	James	To review the progress with the Annual Governance Statement 2017/18 Action Plan
	of AGS Action	O'Shaughnessy	
	Plan 17/18		
	Certification of	Tracey	An annual report for 2017/18 from the External Auditor.
2	Grants and	Bircumshaw	
	Claims Annual		
*	Report		
⇒	Internal Audit Q3	James	Internal Audit to present an update report from Quarter 3.
	Monitoring	O'Shaughnessy	
	Draft Treasury	Tracey	To scrutinise the Treasury Management Strategy
	Management	Bircumshaw	and recommend its inclusion within the Medium
	Strategy		Term Financial Plan.
	Counter Fraud	Tracey	After a review by the Fraud partnership and due to the additional requirements of new
	and Corruption	Bircumshaw	regulations the money laundering and corruption reports have been separated.
	Policy		
	Ethical Audit	James	At the June 2018 meeting of G and A Lucy Pledge mentioned that work on an 'ethical
		O'Shaughnessy	audit' would come back to the G and committee.
			This has been put in for 6 months from the annual internal audit report.
	Internal Audit	James	To present to members the draft annual internal
	Draft Annual Plan	O'Shaughnessy	audit plan based on assurance mapping and risk
	Report 2019/20		assessments across the Councils critical services
12/03/2019	Combined	James	To present the Council's Combined Assurance
	Assurance Report	O'Shaughnessy	Report for 2018/19

	Closure of Accounts 18/19 + External Audit Plan	Tracey Bircumshaw	To review and approve the accounting policies actuary assumptions and materiality levels that will be used for the preparation of the 2018/19 accounts. For the External Auditor to explain the process of the External Audit of the Statement of Accounts and approach to the Value for Money Audit 2018/19.
16/04/2019	Constitution Review	Alan Robinson	The purpose of the report is for the Governance and Audit Committee to recommend to Council the proposed amendments to the Constitution.
	Internal Audit Q4 Monitoring	James O'Shaughnessy	To feedback on Quarter 4 to G and A Committee
July 2019	Six Month Review of AGS 2017/18	James O'Shaughnessy	6 monthly review of the AGS