

Finance, Resources, Audit and Governance Committee

Agenda

Members of the Finance, Resources, Audit and Governance Committee:

Cllr P Hardy (Chairman)
Cllr C Brown
Cllr D Elmer
Cllr T Laidlaw
Vacant

Cllr S Ridley (Vice Chairman)
Cllr B Duffin
Cllr K Kiddie
Cllr N Legg

Date & Time:

Friday 4 February 2022
9.30am

Place:

Council Chamber, South Norfolk House, Cygnet Court, Long Stratton, Norwich, NR15 2XE

Contact:

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PUBLIC ATTENDANCE:

If a member of the public would like to attend to speak on an agenda item, please email your request to committee.snc@southnorfolkandbroadland.gov.uk, no later than 5.00pm on Tuesday 1 February 2022.

Large print version can be made available

If you have any special requirements in order to attend this meeting, please let us know in advance.

Public Speaking and Attendance at Meetings

All public wishing to attend to observe, or speak at a meeting, are required to register a request by the date / time stipulated on the relevant agenda. Requests should be sent to: committee.snc@southnorfolkandbroadland.gov.uk

Public speaking can take place:

- Through a written representation
- In person at the Council offices

Please note that due to the current rules on social distancing, the Council cannot guarantee that you will be permitted to attend the meeting in person. There are limited places in the Council Chamber and the numbers of public speakers permitted in the room will vary for each meeting.

All those attending the meeting in person are asked to sign in on the QR code for the building and arrive/ leave the venue promptly. The hand sanitiser provided should be used and social distancing must be observed at all times. Further guidance on what to do on arrival will follow once your initial registration has been accepted.

AGENDA

1. To report apologies for absence and to identify substitute members;
2. Any items of business which the Chairman decides should be considered as a matter of urgency pursuant to section 100B(4)(b) of the Local Government Act, 1972. Urgent business may only be taken if, “by reason of special circumstances” (which will be recorded in the minutes), the Chairman of the meeting is of the opinion that the item should be considered as a matter of urgency;
3. To receive Declarations of interest from Members;
(Please see guidance form and flow chart attached – page 8)
4. To confirm the minutes of the meeting of the Finance, Resources, Audit and Governance Committee held on 24 September 2021;
(attached – page 10)
5. Progress Report on Internal Audit Activity;
(attached – page 14)
6. Follow Up Report on Internal Audit Recommendations;
(attached – page 21)
7. Opting into the National Scheme for External Auditor Appointments;
(attached – page 27)
8. Strategic Risk Register;
(attached – page 35)
9. Review of Local Government Ombudsman 2021;
(attached – page 48)
10. Finance, Resources, Audit & Governance Committee Work Programme;
(attached – page 52)

Glossary

General Terms

AGS – *Annual Governance Statement* – This is a statement prepared by the Council each year to summarise the governance and assurance framework, and highlight any significant weaknesses in that framework

BAD DEBT PROVISION - To take account of the amount of debt which the Council estimates it will not be able to collect.

Build Insight – The Council's Approved Inspector company, authorised under the Building Act 1984 to carry out building control work in England and Wales.

CIPFA – *the Chartered Institute of Public Finance and Accountancy* – the accountancy body for public services

CoCo - *Code of Connection* – a list of security controls that the Council has to have in place in order to undertake secure transactions with other government bodies

CNC - a joint venture established with Norwich City Council, Broadland Council and Kings Lynn and West Norfolk Borough Council to deliver the Council's building control functions, ensuring buildings and developments comply with building regulations

CNC CS – CNC consultancy services, the private company administered by CNC

CREDITOR - A person or organisation which the Council owes money to for a service or goods.

CSO – *Contract Standing Orders* – outline the Council's rules when entering into contracts and buying large value goods

GIG - Gaining Independence Grant – a small grant to support residents with adaptations to allow them to live independently

GNDP – *Greater Norwich Development Partnership* – a partnership with Norwich City and Broadland Councils that manages delivery of the Government's growth strategies

GNGB – *Greater Norwich Growth Board* – a partnership with Broadland Council, Norwich City Council, Norfolk County Council and New Anglia Local Enterprise Partnership providing strategic direction, monitoring and coordination of both the City Deal and the wider growth programme for the Greater Norwich area

JCS – *Joint Core Strategy* – sets out the general vision and objectives for delivering the local development framework

JOURNAL - The transfer of a transaction to either a different cost centre or a different categorisation within the finance system e.g. transfer of an item of expenditure between HR and Planning or the transfer of expenditure from electricity to water. These are used to correct input errors, share costs/income between cost centres or to record expenditure or income which has not yet been invoiced.

KPI - Key Performance Indicator

LASAAC – *Local Authority (Scotland) Accounts Advisory Committee* – this Committee develops proper accounting practice for Scottish Local Authorities

LDF – *Local Development Framework*- outlines the management of planning in the Council

LEDGER - A module within the finance system e.g. Sales Ledger, Purchase Ledger, General Ledger.

LGA – *Local Government Association* – a lobbying organisation for local councils

LGPS – *Local Government Pension Scheme*- Pension Scheme for all public-sector employees

LSVT - *Large Scale Voluntary Transfer* - the transfer of the Council's housing stock to Saffron Housing Trust

Moving Forward Together – The Council's internal programme to improve performance in a number of key areas

NFI – *National Fraud Initiative* – A national exercise to compare data across public sector organisation to aid identifying potential frauds

NHB – New Homes Bonus - grant paid by central government to local councils for increasing the number of homes and their use

NI – *National Indicator* – a measure used to identify how the Council is performing that is determined by central government

NNDR/NDR – *(National) Non-Domestic Rates* – commonly known as Business Rates

PI – *Performance Indicator* – measure used to identify how the Council is performing

PSN – *Public Services Network* - provides a secure private internet for organisations across Central Government and the Wider Public Sector and standardised ICT infrastructure

RAD - Rent Assisted Deposit scheme.

RFG – *Rules of Financial Governance* – the Council's rules governing the day-to-day financial activities undertaken

SLA – *Service Level Agreement* – an agreement that sets out the terms of reference for when one organisation provides a service to another

MTP – *Medium Term Plan* – sets out the future forecast financial position of the Council

SOLACE – *Society of Local Authority Chief Executives* – society promoting public sector management and development

SPARSE – *Sparsity Partnership for Authorities Delivering Rural Services* – an organisation that benchmarks and supports local rural councils

SUNDRY DEBTOR - A customer who owes the Council money for a service they have received prior to payment, this excludes Council Tax or NDR. The term can also refer to the system used to record money owed to the council e.g. the Sundry Debtors system which is a module within the financial system.

Audit Terminology

APB – *Auditing Practices Board* – the body that sets the standards for auditing in the UK

COUNT – *Count Once, Use Numerous Times* – a system used for data collection and analysing, which works to avoid duplication by assuming the principle that a piece of data should be recorded once but used several times in different ways

ISA – *International Auditing Standard* – Provides external auditors with a required framework that dictates work to be undertaken before awarding an opinion on the statement of accounts

VFM Conclusion – *Value for Money Conclusion* – the Audit Commission are required to give an annual conclusion on the Council's arrangements for providing value for money in addition to the opinion given on the statement of accounts.

Accounting Terminology

BRRS – *Business Rates Retention Scheme* - provides a direct link between business rates growth and the amount of money councils have to spend on local people and local services (the Council retains a proportion of the income collected as well as growth generated in the area)

CFR – *Capital Financing Requirement* – a calculated figure that establishes the amount of money the Council needs to borrow

Collection Fund – a separate account statement that records the transactions relating to the collection and redistribution of council tax and business rates

GAAP – *Generally Accepted Accounting Practice* – this provides the overall framework for accounting principles prior to IFRS adoption in local government (also "UK GAAP" – specific to the United Kingdom)

IAS – *International Accounting Standards* – these were the precursors for international financial reporting standards (see below).

IFRS – *International Financial Reporting Standards* – the underlying standards for the Council's accounting policies and treatment of balances

IPSAS – *International Public-Sector Accounting Standards* – these set out the accounting standards for public sector bodies and are based on the international financial reporting standards.

MRP – *Minimum Revenue Provision* – the amount of money the Council needs to set aside each year to fund activities from revenue balances

Non-current assets – assets from which benefit can be derived by the Council for more than one year (formerly known as Fixed Assets)

RSG – *Revenue Support Grant* - one source of Council funding from Central Government

SeRCOP – *Service Reporting Code of Practice* – outlines how Council should classify income and expenditure across different services

SSAP – *Statement of Standard Accounting Practice* – preceded the financial reporting standards in the UK

The Code – *Code of Practice on Local Authority Accounting in the UK* – main guidance on accounting treatment required for the statement of accounts

Virement – The process of transferring a sum of money from one part of the Council’s budget to another, subject to appropriate approval.

WGA – *Whole of Government Accounts* – an exercise undertaken to consolidate all the accounting records of government bodies

International Accounting and Financial Reporting Standards Reference Numbers

IAS1 – *Presentation of Financial Statements* – sets out the prescribed format for statements of accounts

IAS19 – *Employee Benefits* – essentially provides the basis for accounting for the pension fund

IAS20 – *Accounting for Government Grants* – establishes the accounting treatment for receiving government grants

IAS40 – *Investment Property* – how organisations should account for properties held as an investment

IPSAS16 – *Investment Property* – how public-sector organisations should account for properties held as an investment

IPSAS23 – *Revenue from non-exchange transactions (taxes and transfers)* – this determines how monies from taxes should be treated in the accounts

Council Systems

ALBACS CS – The Council’s system to make payments to other organisations

AXIS - Income receiving system which interacts directly with Integra

Clubrunner – System used to manage bookings and activities at the leisure centres

eXpress – the electoral registration system

FAM – the system used by the accountancy team to record the Council’s assets and associated transactions

IBS – the Revenues system, maintains all Council Tax, Business Rates and Benefits records

IDOX Uniform – IT platform covering Planning, Building Control, Environmental Services, Land Charges, Licensing, Estates, Street Naming and Numbering and Address Gazetteer.

Integra – general ledger used to record all accounting transactions, including purchases made by the Council and income received by the Council

LALPAC – system used to record licensing details

DECLARATIONS OF INTEREST AT MEETINGS

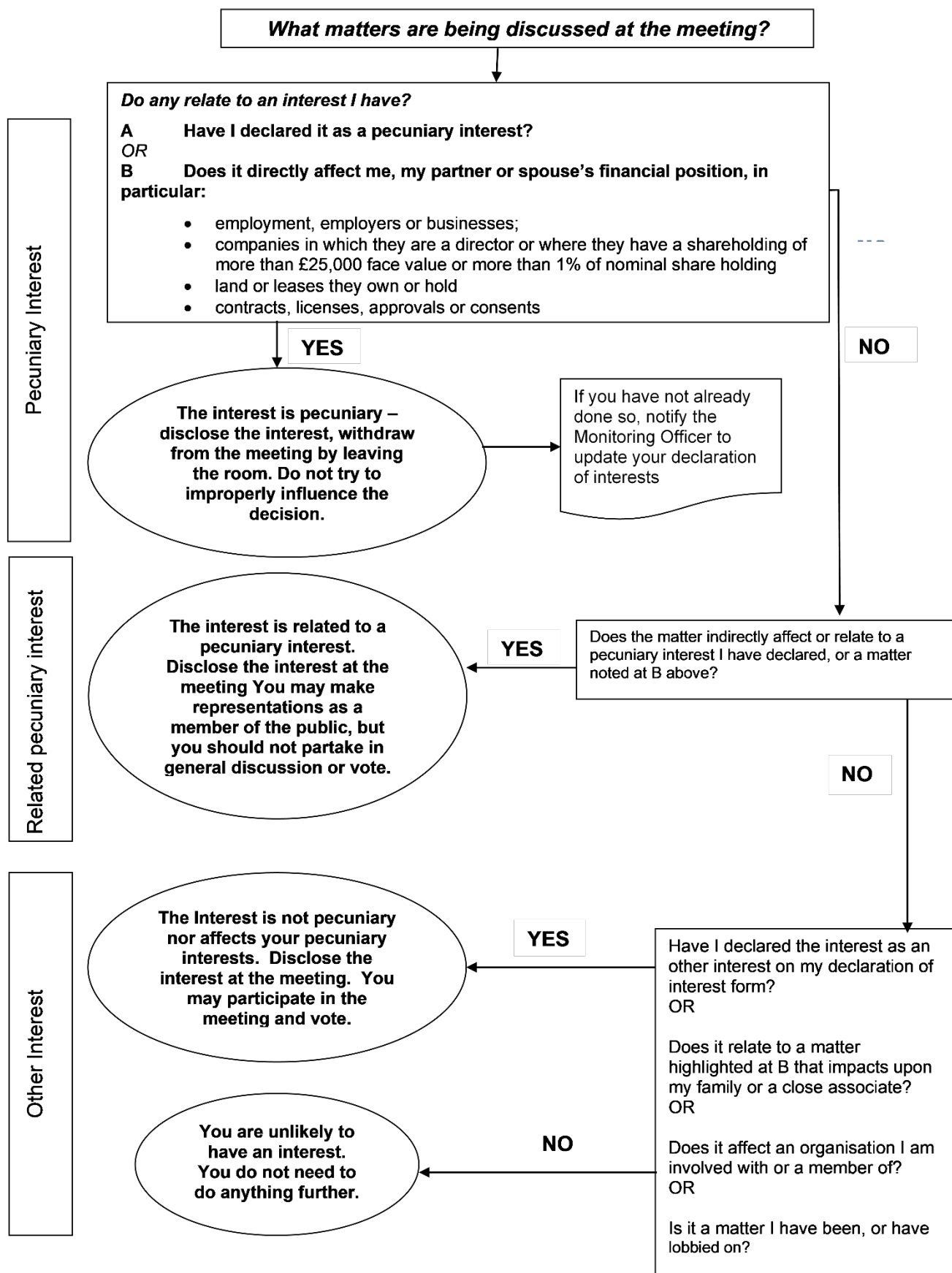
When declaring an interest at a meeting Members are asked to indicate whether their interest in the matter is pecuniary, or if the matter relates to, or affects a pecuniary interest they have, or if it is another type of interest. Members are required to identify the nature of the interest and the agenda item to which it relates. In the case of other interests, the member may speak and vote. If it is a pecuniary interest, the member must withdraw from the meeting when it is discussed. If it affects or relates to a pecuniary interest the member has, they have the right to make representations to the meeting as a member of the public but must then withdraw from the meeting. Members are also requested when appropriate to make any declarations under the Code of Practice on Planning and Judicial matters.

<p>Have you declared the interest in the register of interests as a pecuniary interest? If Yes, you will need to withdraw from the room when it is discussed.</p>
<p>Does the interest directly:</p> <ol style="list-style-type: none"> 1. affect yours, or your spouse / partner's financial position? 2. relate to the determining of any approval, consent, licence, permission or registration in relation to you or your spouse / partner? 3. Relate to a contract you, or your spouse / partner have with the Council 4. Affect land you or your spouse / partner own 5. Affect a company that you or your partner own, or have a shareholding in <p>If the answer is "yes" to any of the above, it is likely to be pecuniary.</p> <p>Please refer to the guidance given on declaring pecuniary interests in the register of interest forms. If you have a pecuniary interest, you will need to inform the meeting and then withdraw from the room when it is discussed. If it has not been previously declared, you will also need to notify the Monitoring Officer within 28 days.</p>
<p>Does the interest indirectly affect or relate any pecuniary interest you have already declared, or an interest you have identified at 1-5 above?</p> <p>If yes, you need to inform the meeting. When it is discussed, you will have the right to make representations to the meeting as a member of the public, but you should not partake in general discussion or vote.</p>
<p>Is the interest not related to any of the above? If so, it is likely to be an other interest. You will need to declare the interest, but may participate in discussion and voting on the item.</p>
<p>Have you made any statements or undertaken any actions that would indicate that you have a closed mind on a matter under discussion? If so, you may be predetermined on the issue; you will need to inform the meeting, and when it is discussed, you will have the right to make representations to the meeting as a member of the public, but must then withdraw from the meeting.</p>

FOR GUIDANCE REFER TO THE FLOWCHART OVERLEAF.

PLEASE REFER ANY QUERIES TO THE MONITORING OFFICER IN THE FIRST INSTANCE

DECLARING INTERESTS FLOWCHART – QUESTIONS TO ASK YOURSELF



Agenda Item:4

FINANCE, RESOURCES, AUDIT AND GOVERNANCE COMMITTEE

Minutes of a meeting of the Finance, Resources, Audit and Governance Committee of South Norfolk District Council, held on Friday 24 September 2021 at 9.30am.

Committee Members Present: Councillors: P Hardy (Chairman), C Brown, A Dearnley, D Elmer and S Ridley

Apologies for Absence: Councillors: B Duffin, T Laidlaw, N Legg and G Minshull

Cabinet Member in Attendance: Councillor: J Worley

Officers in Attendance: The Assistant Director of Finance (R Fincham), the Chief of Staff (E Hodds) and the Internal Audit Trainee (E Voinic)

Also in Attendance: Mr M Hodgson, from Ernst & Young (EY)

273 MINUTES

The minutes of the meetings of the Finance, Resources, Audit and Governance Committee held on 25 June 2021 and 9 July 2021 were confirmed as a correct record.

274 AUDIT PLAN ADDENDUM – VFM RISK ASSESSMENT

Members considered the Audit Plan Addendum – VFM Risk Assessment from Ernst & Young (EY), where it was reported that EY had not identified any risks of significant weaknesses in the Council's arrangements, as a result they had no risk-based procedures to carry out.

Mr Hodgson further explained that EY would revisit the risk assessment prior to issuing the audit opinion on the 2020/21 accounts, but at that stage anticipated no matters to report on VFM.

It was then,

RESOLVED

To note the contents of the report.

275 STATEMENT OF ACCOUNTS 2020/21

The Assistant Director of Finance introduced his report, which provided members with an update on the 2020/21 Statement of Accounts. He advised the Committee that there had been delays on the auditing of the accounts, which had been common across the country. The accounts were completed and published on 30 July 2021, which, whilst within the statutory deadline, was past the target date agreed with EY of 12 July 2021. As a result, EY would now complete the audit of the accounts in December 2021 – January 2022.

The Chairman informed the Committee that both himself and the Portfolio Holder for Finance and Resources had liaised with the Assistant Director of Finance regarding the delays and assured the Committee that they would continue to monitor the situation.

In response to a question on the cause of the delay, the Assistant Director of Finance explained that a number of factors had contributed to the delay in the accounts, which included; the loss of a key member of staff in June 2021 and the decision to prioritise available resources on the insurance tender.

One member queried whether the publication date for next year's Statement of Accounts had been delayed to allow for sufficient time to carry out the work. The Assistant Director of Finance explained that the publication date had not been changed. He further advised members that a plan was in place to prevent a similar occurrence next year. He explained that the appointment of temporary staff had been discussed, if this became necessary a report would be brought to Cabinet to request the allocation of additional budget. Members expressed their support for additional temporary resource if needed.

It was then,

RESOLVED

To note the progress with the 2020/21 Statement of Accounts.

276 PROGRESS REPORT ON INTERNAL AUDIT ACTIVITY

The Chief of Staff presented the report, which reviewed the work performed by Internal Audit in delivering the Annual Internal Audit Plan for 2021/22 for the period 1 April 2021 to 16 September 2021.

She explained that 16 days of the programmed work had been completed, which equated to 11% of the Audit Plan for 2021/22. She further advised the Committee that the draft audit reports were due to be completed 10 days after the end of quarter two.

One member noted that the Performance Management Audit work had completed 1 out of 10 scheduled days, they queried whether work on this audit had progressed further. The Chief of Staff confirmed that work was underway on the audit.

A vote was then taken and it was unanimously,

RESOLVED

To note the progress in completing the Internal Audit Plan of work and the outcomes of the completed audits for the 2021/22 financial year.

277 FOLLOW UP REPORT ON INTERNAL AUDIT RECOMMENDATIONS

The Chief of Staff presented the report, which informed members on the progress made in relation to management's implementation of agreed Internal Audit recommendations which were due by 13 September 2021.

She explained that of the issues outstanding, none were urgent, and a fair explanation had been provided by officers regarding the outstanding issues.

With regard to the Accounts Payable recommendation (at appendix 2), one member queried this would be delivered by the agreed deadline. The Assistant Director of Finance informed members that the team had been carrying out the necessary work yesterday and that he would ensure that the recommendation was delivered by the deadline.

One member further queried how quickly the Council paid suppliers. The Assistant Director of Finance explained that 95% of payments were made within 30 days.

Members queried what the Remote Access audit work related to, the Chief of Staff advised the Committee that it related to how officers accessed systems remotely.

A vote was taken and it was unanimously,

RESOLVED

To note the position in relation to the completion of agreed Internal Audit recommendations.

278 WORK PROGRAMME

Members considered and noted the Finance, Resources, Audit and Governance Committee's Work Programme.

The Chairman noted that there was a large number of items were expected at the February 2022 meeting, he explained that he would discuss with the Head of Internal Audit whether any of the items could be postponed until a later meeting.

(The meeting concluded at 10.00am)

Chairman

Eastern Internal Audit Services



South Norfolk Council

Progress Report on Internal Audit Activity

Period Covered: 14 September 2021 to 26 January 2022

Responsible Officer: Faye Haywood – Head of Internal Audit for South Norfolk Council

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1. INTRODUCTION

- 1.1 This report is issued to assist the Authority in discharging its responsibilities in relation to the internal audit activity.
- 1.2 The Public Sector Internal Audit Standards also require the Chief Audit Executive to report to the Audit Committee on the performance of internal audit relative to its plan, including any significant risk exposures and control issues. The frequency of reporting and the specific content are for the Authority to determine.
- 1.3 To comply with the above this report includes:
 - Any significant changes to the approved Audit Plan;
 - Progress made in delivering the agreed audits for the year;
 - Any significant outcomes arising from audits; and
 - Performance Indicator outcomes to date.

2. SIGNIFICANT CHANGES TO THE APPROVED INTERNAL AUDIT PLAN

- 2.1 No significant changes have been made to the plan since its approval on 25th June 2021.

3. PROGRESS MADE IN DELIVERING THE AGREED AUDIT WORK

- 3.1 The current position in completing audits to date within the financial year is shown in **Appendix 1**.
- 3.2 In summary 81 days of programmed work has now been completed, equating to 53% of the Audit Plan for 2021/22.

4. THE OUTCOMES ARISING FROM OUR WORK

- 4.1 On completion of each individual audit an assurance level is awarded using the following definitions:

Substantial Assurance: Based upon the issues identified there is a robust series of suitably designed internal controls in place upon which the organisation relies to manage the risks to the continuous and effective achievement of the objectives of the process, and which at the time of our review were being consistently applied.

Reasonable Assurance: Based upon the issues identified there is a series of internal controls in place, however these could be strengthened to facilitate the organisation's management of risks to the continuous and effective achievement of the objectives of the process. Improvements are required to enhance the controls to mitigate these risks.

Limited Assurance: Based upon the issues identified the controls in place are insufficient to ensure that the organisation can rely upon them to manage the risks to the continuous and effective achievement of the objectives of the process. Significant improvements are required to improve the adequacy and effectiveness of the controls to mitigate these risks.

No Assurance: Based upon the issues identified there is a fundamental breakdown or absence of core internal controls such that the organisation cannot rely upon them to manage risk to the continuous and effective achievement of the objectives of the process. Immediate action is required to improve the controls required to mitigate these risks.

- 4.2 Recommendations made on completion of audit work are prioritised using the following definitions:

Urgent (priority one): Fundamental control issue on which action to implement should be taken within 1 month.

Important (priority two): Control issue on which action to implement should be taken within 3 months.

Needs attention (priority three): Control issue on which action to implement should be taken within 6 months.

- 4.3 In addition, on completion of audit work “Operational Effectiveness Matters” are proposed, these set out matters identified during the assignment where there may be opportunities for service enhancements to be made to increase both the operational efficiency and enhance the delivery of value for money services. These are for management to consider and are not part of the follow up process.
- 4.4 During the period covered by the report, one final Internal Audit report has been issued for Covid-19 Business Grants, which has resulted in ‘Reasonable’ assurance. The Executive Summary of this report can be seen in **Appendix 2**. There have been delays in finalising the Q2/Q3 work, due to sickness and other staffing issues. It is expected that these audits should be finalised in the coming weeks.

5. PERFORMANCE MEASURES

- 5.1 The Internal Audit Services contract includes a suite of key performance measures against which the TIAA will be reviewed on a quarterly basis. There is a total of 11 indicators, over 4 areas.
- 5.2 There are individual requirements for performance in relation to each measure; however performance will be assessed on an overall basis as follows:
- 9-11 KPIs have met target = Green Status.
 - 5-8 KPIs have met target = Amber Status.
 - 4 or below have met target = Red Status.

Where performance is amber or red a Performance Improvement Plan will be developed by TIAA and agreed with the Internal Audit Consortium Manager to ensure that appropriate action is taken.

Progress delays continue to be closely observed and regular meetings are held with the contractor to ensure that assigned work is completed in line with expectations and agreed timeframes.

6 PROPOSAL

- 6.1 The Finance, Resources, Audit and Governance Committee are requested to receive and note the Progress Report. In doing so the Committee is ensuring that the Internal Audit Service remains compliant with professional auditing standards.

7. RECOMMENDATIONS

- 7.1 That members note the progress made so far in completing the Internal Audit Plan for 2021/22.

APPENDIX 1 – PROGRESS IN COMPLETING THE AGREED AUDIT WORK

Audit Area	Audit Ref	No. of days	Revised Days	Days Delivered	Status	Assurance Level	Recommendations				Date to Committee
							Urgent	Important	Needs Attention	Op	
Quarter 2											
Performance Management, Business Planning	SNC2202	10	10	8	Draft report in preparation.						
Corporate Health and Safety	SNC2205	8	8	6	Draft report in preparation.						
Counter Fraud and Corruption	SNC2206	8	8	8	Draft report issued on 5 November 2021.						
COVID-19 Business Grants	SNC2210	8	8	8	Final report issued on 11 October 2021.	Reasonable	0	0	3	0	January 2022
TOTAL		34	34	30							
Quarter 3											
Annual Governance Statement	SNC2203	8	8	6	Draft report in preparation.						
Accounts Receivable	SNC2207	10	10	8	Draft report in preparation.						
Income	SNC2208	8	8	6	Fieldwork concluding.						
Accountancy Services	SNC2209	15	15	12	Fieldwork concluding.						
TOTAL		41	41	32							
Quarter 4											
Key Controls and Assurance	SNC2201	15	15	0							
Big Sky	SNC2204	10	10	1	Audit Planning Memorandum currently in preparation.						
Homelessness & Housing Options	SNC2211	10	10	0							
Environmental Health	SNC2212	10	10	0							
TOTAL		45	45	1							
IT Audits											
Cyber Security	SNC2213	10	10	1	Audit Planning Memorandum (APM) prepared						
Disaster Recovery	SNC2214	10	10	8	Draft report in preparation.						
TOTAL		20	20	9							
Follow Up											
Follow Up	N/A	12	12	9							
TOTAL		12	12	9							
TOTAL		152	152	81			0	0	3	0	
Percentage of plan completed				53%							

APPENDIX 2 – AUDIT REPORT EXECUTIVE SUMMARY

Assurance Review of Covid-19 Business Grants

Executive Summary

OVERALL ASSURANCE ASSESSMENT



ACTION POINTS

Control Area	Urgent	Important	Needs Attention	Operational
Policy and Procedure	0	0	1	0
Data collection, processing, tools for post assurance checks, assessment of progress and system accuracy.	0	0	1	0
Resources	0	0	1	0
Total	0	0	3	0

SCOPE

The objective of the audit was to review the systems and controls in place within Covid Government Grants, to help confirm that guidance was clear, internal processing and checks were/are adequate, relevant resources assigned, funding arrangements in place and submissions to government adequate.

RATIONALE

- The systems and processes of internal control are, overall, deemed 'Reasonable Assurance' in managing the risks associated with the audit. The assurance opinion has been derived as a result of three 'needs attention' recommendations being raised upon the conclusion of our work.
- A direction of travel is not applicable since the areas under scope have not previously been subject to internal audit scrutiny.

POSITIVE FINDINGS

It is acknowledged there are areas where sound controls are in place and operating consistently:

- Application forms were shown to be accurate and compliant with government guidance.
- Fraud identification and recovery was shown to be in place and functioning well including reporting to the National anti-fraud network (NFI).
- System reports and returns to government were shown to be in place and completed accurately and in a timely manner.
- Costs of grants and resource cost were all monitored and reported correctly to government with no costs incurred by the Council.

ISSUES TO BE ADDRESSED

The audit has also highlighted the following areas where three 'needs attention' recommendations have been made.

Policy and Procedures

- Procedures for discretionary grants should be more comprehensive and detailed in order to avoid confusion as to qualifying criteria.

Data collection, processing, tools for post assurance checks, assessment of progress and system accuracy.

- A step by step process / checklist should be put in place for checks applied where there is a valid reason for not using Spotlight.

Resources

- Internal performance measures to be used in order to monitor processing times versus resources, so as to ensure the Council is able to meet demand.

**Note that the aforementioned matters raised should be considered in light past and present grant activity.*

Operational Effectiveness Matters

There are no operational effectiveness matters for management to consider.

Previous audit recommendations

This area has not been subject to previous internal audit scrutiny.

Eastern Internal Audit Services



SOUTH NORFOLK COUNCIL

Follow Up Report on Internal Audit Recommendations

Period Covered: 14 September 2021 to 26 January 2022

Responsible Officer: Head of Internal Audit for South Norfolk Council

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1. INTRODUCTION

- 1.1 This report is being issued to assist the Authority in discharging its responsibilities in relation to the internal audit activity.
- 1.2 The Public Sector Internal Audit Standards also require the Chief Audit Executive to establish a process to monitor and follow up management actions to ensure that they have been effectively implemented or that senior management have accepted the risk of not taking action. The frequency of reporting and the specific content are for the Authority to determine.
- 1.3 To comply with the above this report includes the status of agreed actions.

2. STATUS OF AGREED ACTIONS

- 2.1 As a result of audit recommendations, management agree action to ensure implementation within a specific timeframe and by a responsible officer. The management action subsequently taken is monitored by the Internal Audit Contractor on a regular basis and reported through to this Committee. Verification work is also undertaken for those recommendations that are reported as closed.
- 2.2 **Appendix 1** to this report shows the details of the progress made to date in relation to the implementation of the agreed recommendations. This appendix also reflects the year in which the audit was undertaken and identifies between outstanding recommendations that have previously been reported to this Committee and then those which have become outstanding this time round.
- 2.3 A total of 47 recommendations were raised in 2019/20, 45 have been completed, 2 needs attention recommendations are outstanding.

Number raised to date	47	
Complete	45	96%
Outstanding	2	4%

- 2.4 A total of 42 recommendations were raised in 2020/21, 32 have been completed so far. A total of four important and five needs attention recommendations are outstanding. One needs attention recommendation is within deadline.

Number raised	42	
Complete	32	76%
Outstanding	9	22%
Within deadline	1	2%

- 2.5 For 2021/2022, a total of 3 recommendations have been agreed with management so far. Two of these recommendations are outstanding, and one is within deadline.

Number raised	3	
Complete	0	0%
Outstanding	2	67%
Within deadline	1	33%

- 2.6 Management are making good progress in resolving raised by internal audit work. We continue to work with CMLT to ensure that outstanding recommendations are closed, highlighting those that have surpassed their deadline dates.

3. PROPOSAL

- 3.1 The Finance, Resources, Audit and Governance Committee are asked to receive and note the position in relation to the completion of agreed audit recommendations.

4. RECOMMENDATION

- 4.1 That members note the position in relation to the completion of agreed internal audit recommendations as at 26 January 2022.

APPENDIX 1 – STATUS OF AGREED INTERNAL AUDIT RECOMMENDATIONS

			Completed bt 14 September 2021 and 26 January 2022			Previously reported to Committee as outstanding			(New) Outstanding			Total Outstanding	Not Yet Due for implementation		
Audit Ref	Audit Area	Assurance Level	Priority 1	Priority 2	Priority 3	Priority 1	Priority 2	Priority 3	Priority 1	Priority 2	Priority 3		Priority 1	Priority 2	Priority 3
2019/20 Internal Audit Reviews															
SNC2006	Corporate Governance	Reasonable						1				1			
SNC2009	Income	Reasonable						1				1			
2020/21 Internal Audit Reviews															
SNC2102	Corporate Governance	Reasonable			1						1	1			
SNC2103	Accounts Payable	Reasonable		1								0			
SNC2108	Key Controls and Assurance	Reasonable									1				
SNC2105	Housing Benefit and Ctax Support	Reasonable		1								0			1
SNC2104	HR and Payroll	Reasonable		2	1		1					1			
SNC2106	Council Tax and NNDR	Reasonable								1	2	3			
SNC2111	Service Desk	Reasonable			1		1					1			
SNC2112	Remote Access	Reasonable						1		1		2			
2021/22 Internal Audit Reviews															
SNC2210	Covid-19 Business Grants	Reasonable									2	2			1
TOTALS			0	4	3	0	2	3	0	2	6	12	0	0	2

APPENDIX 2 – OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS – 2020/21

Job	Recommendation	Priority	Management Comments	Responsible Officer	Due Date	Revised Due Date	Status	Latest Response
SNC2104 HR and Payroll	Recommendation 3: The audit trail in the payroll system be improved so that it is possible to view the authorisation details for all claims submitted, including the authorising officer and the dates submitted and authorised.	2	Agreed.	Chief of Staff	30/06/2021	31/01/2022	Outstanding	There will be a new HR system, 'Oracle', implemented over the next few months. It has already been requested that relevant steps are taken to ensure the needs of the recommendation are met by the new system, and therefore, the deadline for this recommendation has been extended to 31/01/2022 to allow for these changes to be made.
SNC2106 Council Tax and NNDR	Recommendation: Processes be put in place to ensure that all NNDR reliefs are reviewed on a periodic basis. Risk: Customers no longer eligible for the reliefs may continue to receive the exemptions and reliefs which may lead to, loss of income for the Council.	2	Agreed.	Assistant Director of Finance	31/12/2021	28/02/2022	Outstanding	This is nearing completion. All the review forms have now been issued for both councils, with a final reminder date set for 15 January. These reviews are well on track to be complete by 28 February 2022.
SNC2111 Service Desk	Recommendation 1: ICT management do develop appropriate management information to be reported on a periodic basis as a reporting package. We suggest that the pack contain, but not necessarily be limited to, the following subject areas: - Resource effectiveness and strategic resource projections; - Actual service delivery compared to targets set out in the SLA. SLA target to be reviewed and improved over time as actual experiences dictate; Recommendations for service improvements, to include a rationale for raising them. Rationales may include trends in customer satisfaction that may need to be addressed – see below. Challenges faced by the service; Metrics setting out the nature and number of calls being received over time; Results of periodic customer satisfaction surveys and noted scoring trends over time; Any challenges being faced by customer use of the service	2	Agreed.	Assistant Director of ICT/Digital and Transformation	30/06/2021	30/11/2021	Outstanding	It is currently in progress, as raw data is being produced which provides some of the information needed for management. However, more work needs to be done on this to ensure this is turned into a full management reporting package.

Job	Recommendation	Priority	Management Comments	Responsible Officer	Due Date	Revised Due Date	Status	Latest Response
	desk; Metrics on any incident trends for problem management purposes.							
SNC2112 Remote Access	Recommendation 1: The newly developed ICT & Digital Change Management Policy be adopted into the wider SPARK Transformation Programme as a basis for Corporate change management.	2	Agreed.	Assistant Director of ICT/Digital and Transformation	01/10/2021	30/06/2022	Outstanding	As of January 2022 this has not yet been implemented due to resource availability. Revised timeline for implementation is by the end of Q1 2022.

Opting into the National Scheme for External Auditor Appointments

Report Author(s): Rodney Fincham
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Portfolio: Finance and Resources

Ward(s) Affected: All

Purpose of the Report:

This report sets out proposals for appointing the external auditor to the Council for the accounts for the five-year period from 2023/24.

Recommendation

That the Council accepts Public Sector Audit Appointments' invitation to opt into the sector-led option for the appointment of external auditors to principal local government and police bodies for five financial years from 1 April 2023.

1 Background

- 1.1 The current auditor appointment arrangements cover the period up to and including the audit of the 2022/23 accounts. The Council opted into the 'appointing person' national auditor appointment arrangements established by Public Sector Audit Appointments (PSAA) for the period covering the accounts for 2018/19 to 2022/23. Under this arrangement EY were appointed as our external auditors.
- 1.2 PSAA is now undertaking a procurement for the next appointing period, covering audits for 2023/24 to 2027/28.

- 1.3 During Autumn 2021 all local government bodies need to make a decision about their external audit arrangements from 2023/24. They have options to arrange their own procurement and make the appointment themselves or in conjunction with other bodies, or they can join and take advantage of the national collective scheme administered by PSAA.
- 1.4 There are currently only nine accredited audit firms able to carry out local authority external audits. These are
- BDO LLP
 - Cardens Accountants LLP
 - Deloitte LLP
 - Ernst & Young LLP
 - Grant Thornton UK LLP
 - KPMG LLP
 - Mazars LLP
 - PricewaterhouseCoopers LLP
 - Azets Audit Services Limited.

2 Proposed Action

- 2.1 It is suggested that the sector-wide procurement conducted by PSAA will produce better outcomes and will be less burdensome for the Council than a procurement undertaken locally because:
- collective procurement reduces costs for the sector and for individual authorities compared to a multiplicity of smaller local procurements;
 - if it does not use the national appointment arrangements, the Council will need to establish its own auditor panel with an independent chair and independent members to oversee a local auditor procurement and ongoing management of an audit contract;
 - it is the best opportunity to secure the appointment of a qualified, registered auditor - there are only nine accredited local audit firms, and a local procurement would be drawing from the same limited supply of auditor resources as PSAA's national procurement; and
 - supporting the sector-led body offers the best way of ensuring there is a continuing and sustainable public audit market into the medium and long term.
- 1.5 The LGA's view is that the national framework remains the best option for councils; see **Appendix A** for a copy of the letter they sent to authorities all on this matter.

3 Other Options

- 3.1 As mentioned above, the Council does have the option to arrange its own procurement and make the appointment themselves or in conjunction with other bodies.
- 3.2 The possibility of undertaking a joint external audit procurement for the Norfolk authorities has been discussed by the s151 officers. There is no appetite for doing this, as most authorities are minded to join the PSAA process to benefit from economies of scale. S151 officers are also concerned about whether a local procurement would be able to secure a qualified, registered auditor given the nine accredited firms would most likely be focusing on the national procurements.

4 Next Steps

- 4.1 If the Council wishes to take advantage of the national auditor appointment arrangements, it is required under the local audit regulations to make the decision at full Council.
- 4.2 The opt-in period starts on 22 September 2021 and closes on 11 March 2022. To opt into the national scheme from 2023/24, the Council needs to return a completed opt-in document to PSAA by 11 March 2022.

5 Issues and Risks

- 5.1 **Resource Implications** – The proposal to join the PSAA procurement is considered to have the least resource requirement on the Council, and is considered most likely to deliver a value for money contractor.
- 5.2 **Legal Implications** – The Council is required to appoint an external auditor.
- 5.3 **Equality Implications** – None
- 5.4 **Environmental Impact** – None
- 5.5 **Crime and Disorder** – None
- 5.6 **Risks** – The public sector external audit market is currently failing to deliver timely audits, and the current fee levels are lower than audit firms state are necessary. There is therefore a risk that fee levels will increase significantly and / or the number of firms bidding for this work will decrease.

6 Recommendation

That the Council accepts Public Sector Audit Appointments' invitation to opt into the sector-led option for the appointment of external auditors to principal local government and police bodies for five financial years from 1 April 2023

Background papers

None

Appendix A: Letter from LGA

From the Chairman of the Association
Cllr James Jamieson



**To: Mayors/Leaders/Chief Executives/Chief Finance
Officers of English Principal Councils**
23 September 2021

Retender of External Audit Contracts

I am writing because your council must shortly make a decision whether to opt into the national arrangement for the procurement of external audit or procure external audit for itself, and to set out the LGA's view on that decision.

In most councils this matter will be considered first in detail by the Audit Committee. You will therefore no doubt wish to pass on a copy of this letter and the more detailed attachment to the colleague who chairs the relevant committee.

Legislation requires a resolution of Full Council if a local authority wishes to opt into the national arrangement. The practical deadline for this decision is 11th March 2022. As this is a decision for the Full Council, I wanted to ensure that you had sight of the letter that has been sent to audit and finance colleagues and that you are aware of the crucial issues to be considered.

The way external audit has operated over the last couple of years has been extremely disappointing. This has led to many audits being delayed and dozens of audits remain uncompleted from 2019/20. Dealing with these issues is not a quick or easy fix.

Nevertheless, the LGA's view is that the national framework remains the best option for councils. There are many reasons for favouring the national arrangements and we think those reasons have become more compelling since 2016/17 when councils were last asked to make this choice.

We believe that in a suppliers' market it is imperative that councils act together to have the best chance of influencing the market and for nationally coordinated efforts to improve the supply side of the market to be effective.

The information attached goes into more detail about the background to this decision. My officers will be happy to answer any questions you may have. Please contact Alan Finch (alan.finch@local.gov.uk) if you have any issues you would like to raise.

Yours sincerely

A handwritten signature in black ink, appearing to read "James Jamieson".

Cllr James Jamieson
Chairman

RETENDER OF EXTERNAL AUDIT CONTRACTS

Information from the LGA for those charged with governance

The process for retendering for external audit in local authorities in England, for contracts due to start from 2023/24, is now underway and shortly the council will need to decide whether to procure its own external auditor or opt into the national procurement framework.

Legislation requires a resolution of Full Council if a local authority wishes to opt into the national arrangement. The deadline for this decision is the 11th March 2022. If the council doesn't make such a decision, the legislation assumes that the council will procure its own external audit, with all the extra work and administration that comes with it.

The national framework remains the best option councils can choose. There are many reasons for favouring the national arrangements and we think those reasons have become more compelling since 2016/17 when councils were last asked to make this choice.

The way external audit has operated over the last couple of years has been extremely disappointing. A lack of capacity in the audit market has been exacerbated by increased requirements placed on external auditors by the audit regulator. There is also a limited number of firms in the market and too few qualified auditors employed by those firms. This has led to a situation where many audits have been delayed and dozens of audit opinions remain outstanding from 2019/20 and 2020/21. Auditors have also been asking for additional fees to pay for extra work.

As the client in the contract, a council has little influence over what it is procuring. The nature and scope of the audit is determined by codes of practice and guidance and the regulation of the audit market is undertaken by a third party, currently the Financial Reporting Council. Essentially councils find themselves operating in what amounts to a suppliers' market and the client's interest is at risk of being ignored unless we act together.

Everyone, even existing suppliers, agrees that the supply side of the market needs to be expanded, which includes encouraging bids from challenger firms. Public Sector Audit Appointments Ltd (PSAA), the body nominated by the Government to run the national arrangements, has suggested various ways this could be done, but these initiatives are much more likely to be successful if a large number councils sign up to the national scheme.

It is therefore vital that councils coordinate their efforts to ensure that the client voice is heard loud and clear. The best way of doing this across the country is to sign up to the national arrangement.

To summarise, the same arguments apply as at the time of the last procurement:

- A council procuring its own auditor or procuring through a joint arrangement means setting up an Audit Panel with an independent chair to oversee the procurement and running of the contract.

- The procurement process is an administrative burden on council staff already struggling for capacity. Contract management is an ongoing burden.
- Procuring through the appointing person (PSAA) makes it easier for councils to demonstrate independence of process.
- Procuring for yourself provides no obvious benefits:
 - The service being procured is defined by statute and by accounting and auditing codes
 - Possible suppliers are limited to the small pool of registered firms with accredited Key Audit Partners (KAP)
 - Since the last procurement it is now more obvious than ever that we are in a 'suppliers' market' in which the audit firms hold most of the levers.
- PSAA has now built up considerable expertise and has been working hard to address the issue that have arisen with the contracts over the last couple of years:
 - PSAA has the experience of the first national contract. The Government's selection of PSAA as the appointing person for a second cycle reflects MHCLG's confidence in them as an organisation.
 - PSAA has commissioned high quality research to understand the nature of the audit market.
 - It has worked very closely with MHCLG to enable the government to consult on changes to the fees setting arrangements to deal better with variations at national and local level, hopefully resulting in more flexible and appropriate Regulations later this year.

Councils need to consider their options, we have therefore attached a list of Frequently Asked Questions relating to this issue which we hope will be useful to you in reaching this important decision.

When the LGA set up PSAA in 2015, we did so with the interests of the local government sector in mind. We continue to believe that the national arrangement is the best way for councils to influence a particularly difficult market.

If you have any questions on these issues please contact Alan Finch, Principal Adviser (Finance) (alan.finch@local.gov.uk).

PROCUREMENT OF EXTERNAL AUDIT from financial year 2023/24

FREQUENTLY ASKED QUESTIONS

“Were prices set too low in the current contract?”

It is clear that firms did submit bids that reflected what seemed at the time to be very stable market conditions. Unfortunately, a series of financial collapses in the private sector have since created a very different climate and resulted in a whole series of new regulatory pressures. It is very likely that firms thought they could make savings as a result of the new timetable, essentially finishing the accounts audits by the end of July each year. Of course, that is not what has happened.

The Government opened up the market principally on the argument that costs would reduce, and views were mixed in the sector when the first contract was being let. Some councils wanted more savings and some were worried about reduced standards.

“Has the current contract helped cause these issues?”

Since the current contract is based around the Code of Audit Practice and the local government accounting code, this is unlikely. The first year of the new contract coincided with the introduction of new standards and with the emergence of some difficult audit issues such as the [McCloud judgement](#) (a legal case which affected the valuation of pension liabilities). The second year was affected by COVID-19. This laid bare the lack of capacity in the supplier side of the market and led to considerable delays. It is hard to see how the contract could have pre-empted this, but now we are clearer about the level of uncertainty in the system, the next contract can adjust for it.

“If we let our own contract, could we have more influence over auditors?”

No. The auditors are required to be independent and are bound by the Codes and need to deliver to them in line with the regulator’s expectations or face action under the regulatory framework.

As far as delays in audits is concerned, auditors are required to allocate resources according to risk and councils that procure for themselves will find themselves in the same queue as those within the national arrangement.

“If we let our own contract, can we get the auditors to prioritise our audit over others?”

Very unlikely. Auditors are running at full capacity and have to deploy resources according to their assessment of audit risks in accordance with professional standards. It is very unlikely that auditors could give preference to some clients rather than others even if they wanted to.

“Didn’t we used to get more from our auditors?”

Yes we did. For example, auditors were often prepared to provide training to audit committees on a pro-bono basis. The fact that they used to be with us for most of the year meant officers could develop professional working relationships with auditors and they understood us better, within the boundaries required of their independent status. Auditors no longer have the capacity to do extra work and the light shone on audit independence in other sectors of the economy has reinforced the rules on the way auditors and councils work together.

“Under the national framework we have had to negotiate our own fee variations. Will that continue to be the case?”

Unfortunately, virtually all councils have had to engage in discussions with auditors about fee variations linked to new regulatory requirements and, of course, the challenges of COVID-19. PSAA has worked hard with MHCLG to enable the recent consultation on changes to the fee setting regime, and the resulting regulatory change will bring scope for more issues to be settled at a national level in future.

“Can we band together in joint procurements to get most of the benefits of not going it alone?”

We understand that this is lawful. However, joint procurement partners would not be part of PSAA’s efforts on behalf of the sector to increase the number of firms competing in the market, which will therefore be less likely to succeed.

At best, joint procurement spreads the pain of procuring over a larger number of councils and at worst it introduces a new layer of bureaucracy, because someone is going to have to take the lead and bring all the members of the consortium along. It’s not altogether clear to us why a joint procurement would be better than the national contract, especially as the consortium would then have to manage the contract throughout its life (for example, the implications of changes of audit scope).

Strategic Risk Register

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Portfolio: Governance and Efficiency

Ward(s) Affected: None

Purpose of the Report:

The purpose of this report is to provide an overview of the current position of the Strategic Risk Register for South Norfolk Council.

Recommendations:

1. Review and note the Strategic Risk Register for the Council.

1 SUMMARY

- 1.1 This report provides the committee with an update and overview of the current position in terms of strategic risk for South Norfolk Council.

2 BACKGROUND

- 2.1 The Risk Management Policy agreed by Cabinets in 2020, sets out the approach for the Council in terms of how it will identify, manage, reduce and mitigate risks of all levels to the organisation.
- 2.2 To facilitate the management of risk throughout the organisation, the Council maintains a system of risk registers. The risks are identified through the Corporate Management Leadership Team's (CMLT) assessment of the risks to the Council's Strategic Plan and Delivery Plan. The Strategic Risk Register records the strategic risks faced by the Council. Attached to this report is the latest update of the Strategic Risk Register.
- 2.3 The Strategic Risk Register forms part of the Council's quarterly (reported three times a year) performance, risk and finance reports, where updates on strategic risks, delivery measures and finance position are brought through to Cabinet for review.
- 2.4 As set out in the Policy, Cabinet has ultimate responsibility for:
- Setting the culture for risk management at the Council
 - Approving the Policy
 - For developing and approving Risk Appetite
- 2.5 Detailed oversight of the risk management process is delegated to the Finance, Resources Audit and Governance Committee, who are responsible for scrutinising the scope and effectiveness of the risk management systems in place.
- 2.6 In developing the Strategic Risk Register, CMLT are responsible for identifying, evaluating and reporting on significant strategic risk faced by the Council. Strategic risks are risks that are significant in size, impact and duration and could impact on the performance of the Council as a whole. This may include operational risks escalated from particular services to the leadership level due to the potential scale of their impact.
- 2.7 Risks in the Strategic Risk Register are assessed for both their likelihood (on a scale of 1-5) and their impact if they were to happen (on a scale of 1-5), which are then combined to give each risk a severity score. Once all ongoing and planned mitigating actions are taken in consideration, each risk's "residual severity score" is recorded. The higher the severity score, the more significant the risk is.
- 2.8 Alongside the Strategic Risk Register, each directorate across the Council manages their Directorate Risk Registers. Directorate Risk Registers detail the more operational risks to the organisation and are the responsibility of the Director and Assistant Directors in that directorate to manage. If a risk on a Directorate

Risk Register scores a high severity score above our risk appetite as a council, this will be escalated to the Strategic Risk Register and reported to Cabinet and the Committee. There is also support, guidance and templates on identifying and managing risk (including project risk) available on our internal intranets for staff, as well as risk training available on our training platform Skillsgate.

3 CURRENT POSITION/FINDINGS

- 3.1 During Q2 - Q3 21/22, CMLT have reviewed and updated the Strategic Risk Register to ensure we are managing the risks effectively and that we are taking the right action to prevent the risk from escalating and ultimately reduce the risk where possible. As part of reviewing the register, CMLT take into consideration:
- Whether risks are still relevant
 - Any emergent risks which have been identified
 - Whether the likelihood and impact of risks has changed
 - Whether controls which are in place are still effective
- 3.2 In Q1 21/22, there were 16 Strategic Risks on the register, with 8 being deescalated during the Q2 21/22 review as per reported to Cabinet in December 2021. The below table provides an overview of the current Strategic Risk Register. At present and at the end of Q3 21/22, there are currently 8 Strategic Risks on the register, of which none fall within the 'very high' category.
- 3.3 The changes made to the register in Q2 21/22 are as a result of CMLT having reviewed the register and made a number of changes based on current circumstances. This has led to a number of the risk scores being reduced and therefore as per the Policy, deescalated from the Strategic Risk Register to Directorate Risk Registers. This was recently reported and approved by Cabinet in the Q2 update.
- 3.4 An overview of the risks which have been deescalated during the Q2 can be found below:
- **Risk - Commercial uncertainties associated with decisions taken as part of the Councils Commercial Strategy e.g. Property Development activities through the Council owned Big Sky Development, Commercial Waste etc.** Risk score was reduced from 9 to 6 to reflect positive progress being made to mitigate the risk. This reduced score brings it within our current risk appetite as set out in the Risk Management Policy. This risk continues to be monitored and managed through the Directorate Risk Registers.
 - **Risk - The Council fails to uphold a positive and trusted reputation and fails to meet customer and stakeholder expectations. Including making an unlawful decision or failure to comply with agreed policies or legal compliance.** Risk score was reduced from 9 to 3 to reflect the customer strategy now being agreed and in place, along with the Project Management Framework. This reduced score brings it within our current risk appetite as set out in the Risk Management Policy. This risk continues

to be monitored and managed through the Chief of Staff and Resources Directorate Risk Registers.

- **Risk - Failure to maintain robust Business Continuity and Emergency Planning arrangements.** Risk score was reduced from 12 to 9 to reflect the range of actions currently in place to mitigate and reduce this risk. This reduced score brings it within our current risk appetite as set out in the Risk Management Policy. This risk continues to be monitored and managed through the Place Directorate Risk Register.
- **Risk - A major contractor or supplier fails to deliver on an agreed contract or service delivery. This would include the main IT systems for services eg payroll, planning, finance, housing, environmental health and revenues & benefits.** Risk score remained at 6 which is within our current risk appetite as set out in the Risk Management Policy. This risk continues to be monitored and managed through the Place and Resources Directorate Risk Register.
- **Risk - A major health and safety incident occurs (internal or external e.g. leisure centres/waste depot) of which the Council are responsible for.** Risk score remained at 6 which is within our current risk appetite as set out in the Risk Management Policy. This risk continues to be monitored and managed through the Resources Directorate Risk Register.
- **Risk - The Council fails to handle and manage data adequately.** Risk score reduced from 12 to 8 due to additional actions around reviewing how data is managed while working remotely being completed. This reduced score brings it within our current risk appetite as set out in the Risk Management Policy. This risk continues to be monitored and managed through the Resources Directorate Risk Register.
- **Risk - The Council is unable to respond effectively to the economic impact of Covid-19 and the resultant impact upon local businesses and the local economy. In addition, the roll-out of the Covid vaccination programme fails to provide adequate coverage for the population of South Norfolk, in particular vulnerable groups, impacting the health of our communities and limiting the pace of economic recovery.** Risk score remained at 8 which is within our current risk appetite as set out in the Risk Management Policy. This risk continues to be monitored and managed through the Place Directorate Risk Register.
- **Risk- Failure to meet the demands on Council services as Covid Funding ceases nationally.** This is a new risk, but due to the score which sits at 8 which is within our current risk appetite as set out in the Risk Management Policy, this risk is now managed through the People and Communities Directorate Risk Register.

3.5 The below table provides an overview of the current risk register with the risks which are being managed at a strategic level. A full version of the Strategic Risk Register can be found in appendix 1.

Risk Category	Category Description	Number of Risks	Comment
Very High	Risks scored here represent a severe threat to the delivery of	Total number of	

	Council objectives and service delivery and are outside of the risk appetite of the Council.	risks - 0	
High/Medium High	Risks scored here represent a significant threat to the delivery of Council objectives and service delivery and are outside the risk appetite of the Council.	Total number of risks - 5	<ul style="list-style-type: none"> One new risk (risk 8) has been added to the Strategic Risk Register since last reporting to FRAG. <p>Overview of risks:</p> <ul style="list-style-type: none"> Risk 1 – Failing to anticipate and respond to change in external environment which impacts on our ability to deliver or MTFP. Risk 2 – Council is unable to respond effectively to further waves of the Covid-19 pandemic. Risk 5 – Capability and capacity of the Council does not meet organisational requirements. Risk 6 – Council is unable to maintain memberships and income levels at its Leisure Centres due to Covid-19. Risk 8 - Our ICT Infrastructure fails due to running old infrastructure at near capacity with intention of increasing the load.
Medium	Risks scored here represent a moderate threat to the delivery of Council objectives and service delivery and are within the risk appetite of the Council with some proportionate mitigation and regular monitoring required.	Total number of risks – 3	<ul style="list-style-type: none"> Though these risks are within our risk appetite as set out in the Risk Management Policy, they are of strategic importance, therefore continue to get reported to Cabinet in Q2, Q3 and Q4. <p>Overview of risks:</p> <ul style="list-style-type: none"> Risk 3 – Council fails to take advantage of Local Government Reform and Devolution. Risk 4 – Council is unable to take advantage of benefits and opportunities of collaborative working with Broadland District Council

			<p>due to autonomous decision making.</p> <ul style="list-style-type: none"> • Risk 7 – Failure to provide regulatory services that meets the demands and statutory requirements.
Low	Risks here represent a minor threat to the delivery of Council objectives and service delivery and are within the risk appetite of the Council.	Total number of risks – 0	
Very Low	Risks scored here represent an insignificant threat to the delivery of Council objectives/service delivery and are within the risk appetite of the Council.	Total number of risks - 0	

4 PROPOSED ACTION

- 4.1 The Strategic Risk Register, alongside the Directorate Risk Registers will continue to be managed and reviewed into the next quarter.

5 OTHER OPTIONS

- 5.1 None.

6 ISSUES AND RISKS

- 6.1 **Resource Implications** – each risk has associated resources aligned to each action.
- 6.2 **Legal Implications** – no implications.
- 6.3 **Equality Implications** – no implications.
- 6.4 **Environmental Impact** – no implications.
- 6.5 **Crime and Disorder** – no implications.
- 6.6 **Risks** – no implications.

7 RECOMMENDATIONS

1. Review and note the Strategic Risk Register update for the Council.



Appendix 1
South Norfolk Council – Strategic Risk Register
Last reviewed – January 2022



						Risk with existing Controls							Current Risk		
Objective	Ref	Risk description	Existing Controls	Likelihood	Impact	Severity score	Risk Response	Planned mitigating actions	Risk Owner	Delivery timescales	Likelihood	Impact	Severity score	Within Risk Appetite?	Comments and progress on actions during Quarter 3 21/22
Moving with the times, working smartly and collaboratively	1	<p>Risk - Financial - The Council fails to anticipate and respond to large scale changes in the external environment that impacts on our ability to deliver our MTFP.</p> <p>Consequence - A negative impact on the Council's finances, either from reductions in income or funding, or from increased cost pressures.</p>	<p>Medium Term Financial Plan (MTFP) budget process and scenario planning.</p> <p>Quarterly review of performance and risks to the organisation.</p> <p>Regular Horizon Scanning.</p> <p>CMLT relationship building and liaison with key stakeholders such as central Government departments and professional bodies.</p> <p>Implementing Broadland/South Norfolk Collaboration.</p> <p>Active Membership of different groups such as the DCN, LGA, RSN etc.</p>	2	5	10	Monitor	<p>1a Lobby government for adequate funding.</p> <p>1b Respond to Government Consultations to ensure any potential impact on the Council finances is conveyed to Government.</p> <p>1c Feed into any relevant networks e.g LGA and DCN to influence policy creation.</p> <p>1d Ensure local MP's are aware of the Council financial position and potential impact of any forthcoming Government policies as part of the regular MP briefings.</p> <p>1e Continued regular horizon scanning and policy updates to CMLT and management team to ensure we stay abreast of changes and are able to have influence.</p> <p>1f Regular monitoring of our current position and reporting to Members.</p>	Director of Resources	<p>1a - Prior to Autumn budget</p> <p>1b - As appropriate when consultations open</p> <p>1c - As Appropriate</p> <p>1d - At regular MP Briefings</p> <p>1e - Monthly</p> <p>1f - Quarterly</p>	2	5	10	No	<p>No change to risk score this quarter.</p> <p>1a Prior to Autumn budget, however as only a 1 year financial settlement received, there is a requirement to continue to lobby for a multi-year settlement in future.</p> <p>1b As appropriate when consultations open.</p> <p>1c As Appropriate.</p> <p>1d At regular MP Briefings.</p> <p>1e Monthly horizon scanning and policy reports are developed for CMLT.</p> <p>1f Completed on a quarterly basis.</p>
Supporting individuals and empowering communities	2	<p>Risk - The Council is unable to respond effectively to further waves of the Covid-19 Pandemic.</p>	<p>Council forms part of Norfolk Resilience Forum (NRF)</p> <p>Strategic and Tactical Coordination Groups</p>	3	4	12	Reduce	<p>2a Implement the organisational Recovery Plan 21/22.</p> <p>2b Closely monitor and respond to the</p>	Trevor Holden - Managing Director	<p>2a - Delivery timelines as per Recovery Plan (June 2021/22 Cabinet).</p>	3	4	12	No	<p>No change to risk score this quarter.</p> <p>2a A revised recovery plan has been agreed by cabinet in July 2021</p> <p>2b Ongoing data analysis forms a key component of both a proportionate</p>

		Consequence - Unable to support our residents and businesses as there is the potential of significant impact on service delivery resulting in a negative impact on our residents and businesses, decline in reputation, increase in staff absence and inability to address the Councils budget gaps in the future.	established Business Continuity Plans in place and tested. Recovery Plan agreed by Cabinets and Councils and in the process of being implemented. Majority of staff enabled to work from home. HR processes refined and in place to support staff					impacts of the pandemic on our economy and communities, working with key partners where possible. 2c Continue to lobby government for adequate funding to support recovery. 2d Implement phase 1 of the new ways of working project. 2e Emergency Planning team running scenario based exercises to document good practices from Covid response and how we can be more effective against any further waves.		2b - Ongoing 2c - Ongoing 2d - Completed and will be removed from SRR in Q2 2e - Completed					strategic and tactical responses to the changing environment, with the tactical response led through our local coordinating group which includes key partners such as CCG, constabulary, public health and registered providers. 2c The COVID recovery plan sets out the allocation of containing outbreak and un-ringfenced funding to support management and recovery from the pandemic. Suggest this mitigation is closed 2d Phase 1 of the New Ways of Working Programme has been completed to enable staff to work effectively from home. The Accommodation Project will now pick up further work regarding flexible working. 2e Multi agency scenario planning has been undertaken. Business Continuity Plans are being updated across all directorates to reflect lessons learned from our Covid response
Moving with the times, working smartly and collaboratively	3	Risk - The Council fails to take advantage and act quickly and proactively on the opportunities of Local Government Reform and devolution. Consequence - Failure to achieve potential for greater devolved funding and/or decision making to the region and the benefits this would bring for residents and businesses in our area.	Regular Horizon Scanning. Active Membership of different groups such as the DCN, LGA, RSN etc Implementing Broadland/South Norfolk Collaboration. Quarterly review of performance and risks to the organisation. CMLT relationship building and liaison with key stakeholders such as central Government departments and professional bodies.	3	4	12	Reduce	3a Review the outcomes of the Devolution White Paper when it is released. 3b Continued regular horizon scanning and policy updates to CMLT, management team and Members to ensure we stay abreast of changes and are able to have influence. 3c Lobby MPs on specific policy issues and the implications for our residents. 3d Work with our partners where appropriate to present a collaborative response to political changes.	Director of Resources	3a - Expected in Autumn 2021 3b - Monthly 3c - As appropriate 3d - As appropriate	2	4	8	Yes	No change to risk score this quarter. 3a There was a delay in publishing the Levelling Up White Paper (which replaced the anticipated Devolution White Paper), at the end of 2021, and this is now anticipated in Spring 2022. 3b Regular policy updates are presented to CMLT and the wider organisation to ensure we stay abreast of key changes. A new monthly horizon scanning report is produced for CMLT. 3c This is ongoing and done as appropriate. 3d This is ongoing and done as appropriate.
Moving with the times, working smartly and collaboratively	4	Risk - The Council is unable to take advantage of the benefits and opportunities from	Transformation approach (SPARK) and programme of work in place based on the collaboration roadmap.	3	4	12	Reduce	4a Embed the SPARK transformation programme across the organisation.	Director of Resources	4a - Through 21/22 4b - Establish in Q2 and embed	3	3	9	Yes	No change to risk score this quarter. 4a Transformation guides and toolkits continue to be developed and cascaded to teams through Connect.

		<p>collaborative working with Broadland Council and other key partners through autonomous policy decision-making.</p> <p>Consequence - Failure to achieve efficiency savings through economies of scale and increased chance of not delivering the collaboration Feasibility Roadmap.</p>	<p>ICT/Digital Strategy in place which aligns systems and transformation to deliver a First Class Customer Service, with increased resilience, while enabling efficiencies and savings to be realised at the same time.</p> <p>Customer Service Strategy developed and agreed by Council which sets out our approach to enhancing and providing a consistent customer service.</p> <p>CTCF committee has Member oversight and steering of the collaboration programme.</p> <p>Regular updates and briefings to CMLT (6 weekly) and CTCF on the collaboration.</p> <p>Collaboration costs and savings tracked half yearly.</p>					<p>4b Establish and embed a new officer Resources Co-ordination Group as an outcome of the Project Management Framework, to ensure that we manage our resources efficiently to deliver the collaboration roadmap.</p> <p>4c - Following agreement of ICT/Digital Strategy, business cases to be developed and taken through for approval for each IT system (finance system business case completed and signed off by Cabinet July 2021).</p> <p>4d Implementation of the approved Finance system business case.</p> <p>4e - Undertake accommodation review to ensure the Councils maximise the efficiency and use of their two offices.</p> <p>4f Implementation of the Customer Service Strategy.</p>		<p>throughout Q2-Q4 21/22</p> <p>4c - Through 21/22</p> <p>4d - System live 1 April 2022</p> <p>4e- Decision by November 2021</p> <p>4f - Q3 21/22</p>					<p>We are also reviewing the opportunity of introducing Improvement Apprenticeships across the transformation network to drive forward projects.</p> <p>4b The Resources Group has been established and is currently working on baselining our projects and prioritising the 22/23 draft Delivery Plan resource requirements.</p> <p>4c A business case for a new finance system has been approved by Cabinet, with a transformation review in this area now underway. Business Cases agreed in Q3/Q4 are the Planning and Regulatory Systems and the Cash Receipting System. Further business cases are currently in development and will be brought forward to Members during 21/22 and 22/23.</p> <p>4d As above the Finance System is currently underway and due to be implemented on 1 April 2022.</p> <p>4e Consultants have been appointed who are currently working on developing a business case looking at the options for future office accommodation. Further work is being undertaken following meetings of the Commercial Trading and Customer Focus Committee and the Service Improvement and Efficiency Committee at Broadland Council.</p> <p>4f The Customer Services Strategy and Charter has been approved by Cabinet and is in the process of being implemented.</p>
Moving with the times, working smartly and collaboratively	5	<p>Risk - Capability and capacity does not meet organisational requirements.</p> <p>Consequence - Poor standards of service delivery, service disruption, slow or minimal transformation and inability to meet savings targets as a result.</p>	<p>Four-year Strategic Plan developed and in place which sets out the ambitions for the Council over the coming years.</p> <p>Delivery Plan for the Council developed and in place which sets out the detailed projects and BAU for the Council in the coming year to 2022.</p> <p>Management/Leadershi</p>	4	4	16	Reduce	<p>5a Scope and develop a talent management programme.</p> <p>5b Build our own talent - Develop projects to consider our use and opportunities of apprenticeships, internships, career placement, graduates etc.</p> <p>5c Succession planning to ensure capacity is</p>	<p>5a - d Chief of Staff</p> <p>5e Director of Resources</p>	<p>5a - March 2021 (completed) / Ongoing.</p> <p>5b - March 2021 (completed) / Ongoing</p> <p>5c - Not yet started.</p> <p>5d - New recruitment approach trialled summer 2021 through</p>	3	4	12	No	<p>The risk score has been maintained at 12, due to the recruitment market at present, both nationally and locally and the challenges this is bringing to the organisation.</p> <p>5a This work is still in progress.</p> <p>5b Successful apprenticeship recruitment drive held, with apprenticeship levy target now being met. Graduate places also recruited to.</p> <p>5c Initial discussions have been held with Assistant Directors to look at succession planning and potential knowledge gaps - management & leadership training programme will</p>

			p Training and Development in progress.					maintained. 5d Implement successful recruitment campaigns particularly in service areas where there are specific needs for skills which are hard to recruit to or shortage of resource available (e.g. nationally) - this links in with 11b above. 5e Effective project and programme management processes and Resources Co-ordination Group in place to manage our capacity to deliver.		apprenticeships. This is to be reviewed and rolled out across the board for all appointments. 5e - Establish in Q2 and embed throughout Q2-Q4 21/22					have a positive impact on knowledge in relation to people 5d further work required on recruitment approach with recruiting managers and in particular the hard to recruit to posts 5e The Project Management Framework is being enhanced to provide clarity on the governance arrangements for projects including roles and responsibilities and clear reporting lines. A Resources Coordination Group has been set up to review and manage the organisations resources.
Growing the Economy/ Supporting individuals and empowering communities	6	Risk – The Council is unable maintain memberships and income levels at its Leisure Centres as a consequence of Covid-19. Consequence – Membership levels decrease. Expenditure levels exceed income levels and the commercial viability of the service decreases.	Detailed Covid-19 procedures in place Regular contact with existing members Marketing campaigns to increase membership Review of existing member offer and pricing structures Budget monitoring	4	5	20	Reduce	6a Reduced membership fee as a loyalty offer to existing members to encourage them back into Centres 6b Provide a range of incentives to encourage existing and new members to return 6c Delivery of the savings through reduced staff resources and utility costs 6d Look for further income generating opportunities and review of membership offer	Assistant Director Community Services	6a – Until Aug 2021 (completed action to be removed in Q3) 6b - Ongoing 6c - Ongoing 6d - Ongoing	3	4	12 	No	No change to risk score this quarter. 6a, 6b, 6d A range of incentives continue to be offered to encourage new and existing members back into the Centres - from 1st Aug all members who had their membership suspended had their membership made live again, currently we have 72% of pre COVID members, while this is a slight fall from last quarter (Oct -Dec are traditionally quiet months) it still represents a strong recovery performance in yr 1. The Leisure Oversight Board will review marketing strategy in Jan and TA6 a specialist leisure marketing consultancy have been engaged to assist with targeted marketing campaigns to recruit new members and retain existing ones. Current projections suggest recovery on course to be between Option 1 (worst case) and Option 2 by year end. 6c Staff restructure completed and new structure now in place, continue to identify options for reducing utility costs.
Growing the Economy	7	Risk - Failure to provide a regulatory function that meets the demand and	Two councils staffing resources provide resilience.	4	3	12	Monitor	7a Collaborate locally and nationally to ensure a collective response	Assistant Director Regulatory	7a - Ongoing. 7b - Ongoing over five-year minimum	3	3	9 	Yes	No change to risk score this quarter. 7a Actively exploring capability of Norfolk Environmental Health Leads /

		<p>statutory requirements arising from a fast-changing external environment.</p> <p>Consequence - Detrimental impact on local businesses and residents, including unmanageable demands on council services.</p>	<p>Regular horizon scanning and professional networking.</p> <p>Recruitment to apprenticeships within regulatory services to provide additional support.</p> <p>Regular response to consultations to ensure we play an active influencing role in changing regulatory policies.</p>					<p>and optimised sharing of burdens is available in the event that sudden re-training or changes in resource deployment become necessary.</p> <p>7b Optimise development of environmental health apprentices to help secure future workforce.</p> <p>7c Identify scope for market supplements to enhance ability to attract professional recruits, and to help retain existing staff. (Equally applies to Regulatory and Planning professionals).</p> <p>7d Temporary contractor support secured, and service reviews planned for Licensing (in 21/22) and Food & Safety regulation (in 22/23).</p> <p>7e Temporary additional resources secured over short term (22/23) for Community Protection to help meet exceptional demand.</p>		<p>qualifying period, 21/22 to 26/27.</p> <p>7c - Raised currently for CMLT consideration</p> <p>7d - Proposed for reporting in Q4 21/22 (Licensing service review) and Q3 22/23 (Food & Safety service review).</p> <p>7e - Ongoing</p>					<p>Heads of Regulatory Services and newly formed national Association of Chief Environmental Health Officers to build collective responses and sharing of common burdens.</p> <p>7b 2 x Graduate environmental health apprentices recruited and commenced formal training, ongoing development of training programme.</p> <p>7c Acute shortage of professional applicants to vacancies has been reported to CMLT. Potential value of market supplements has been raised. (Equally applies to Regulatory and Planning professionals).</p> <p>7d - Licensing service review 21/22 underway and will report in 21/22 Q4 or 22/23 Q1.</p>
All priorities	8	<p>Risk - Our ICT Infrastructure fails due to running old infrastructure at near capacity with intention of increasing the load. Delay in our new Infrastructure project due to global shortage in switches.</p> <p>Consequence - Unable to delivery our systems transformation programme, inability</p>	<p>Ongoing work to create additional capacity on our servers.</p> <p>Regular contact and updates from the supplier of the new infrastructure.</p> <p>Frequent back-ups and health checks on old infrastructure.</p>	3	5	15	Reduce	As per existing controls.	Director of Resources	Ongoing	3	5	15	No	<p>No change to risk score this quarter.</p> <p>Space made on our current servers to ensure we are able to deliver the finance system as part of the systems transformation programme.</p> <p>The switches, which have delayed the implementation of the new infrastructure, have now been received and are being installed. The project is now on target to have all the infrastructure in place by end of January 2022 ready for the data transfer from the old infrastructure. It is anticipated that this risk score will reduce significantly in the following</p>

		to bring systems together and deliver longer term savings. Unable to recover systems if infrastructure fails.													Quarter and be removed from the Strategic Risk Register.
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Review of Local Government Ombudsman Report 2021

Report Author(s): Trevor Holden
mdtosouthnorfolkandbroadland.gov.uk

Portfolio: Leader – The Economy and External Affairs

Ward(s) Affected: All

Purpose of the Report:

This report provides a summary of the Local Government & Social Care Ombudsman Report of complaints referred for the year ending 31 March 2021.

Recommendation

That members note the contents of the report and provide any recommendations regarding the Council's approach to dealing with complaints.

1 Summary

- 1.1 The Local Government & Social Care Ombudsman (LGO) investigates complaints about councils and some other authorities and organisations. The service is free, independent and impartial. In general, a complaint can only be referred to the LGO once it has been through the organisation's own complaints process. The Ombudsman will investigate to see if there is any evidence of maladministration by the Council and make judgement. The focus for the Ombudsman remains on what can be learned and they have continued to make changes to improve data and focus statistics on complaints upheld, compliance with recommendations and satisfactory remedies provided by the authority. The LGO report of the complaints referred for 2020/2021 for South Norfolk Council has been published and the outcomes analysed to identify lessons to be learned and to implement any improvements in processes, procedures or practice.

2 Background

- 2.1 South Norfolk Council's process for complaints changed in August 2021. For the year 2020/21 the complaints process followed two stages; Stage 1 the complaint is investigated and responded to by the Director of the service and technical officers to which the complaint relates, and Stage 2 follows if the complainant remains dissatisfied with the response received. The complaint along with the stage 1 response is referred to the Council's Managing Director, who reviews, and responds to the complainant. This concludes the Council's complaint process. Should the complainant remain dissatisfied having completed stage 2 of the Council's complaints process they can refer their complaint to the Local Government Ombudsman.
- 2.2 The revised complaints procedure was agreed as part of the First-Class approach to Customer Service agreed at Full Council in July 2021 <https://www.southnorfolkandbroadland.gov.uk/council/compliments-suggestions-complaints>. and follows a similar path with stage 1 being the investigation stage and stage 2 a member of CMLT (normally a director, will review and respond).
- 2.3 The Local Government Ombudsman's role is to investigate to see if there is any evidence of maladministration by the Council and make judgement.

3 Current Position / Findings

- 3.1 The table below shows the complaints about South Norfolk Council by service area that were referred to the LGO and the decisions made by The Ombudsman after investigation. Bracketed figures show 2019/2020 findings.

	Benefits and Tax	Corporate and Other Services	Env Services	Housing	Planning and Development	Null	Total
Complaint Referred	0 (3)	1 (2)	3 (1)	0 (3)	1 (3)	1 (0)	6 (12)
LGO Decisions	0	1 Incomplete/invalid	3 Referred back for local resolution	0	1 Upheld	1 Invalid/incomplete	6

- 3.2 Our number of Ombudsman cases referred remains fairly static year on year, although for the year this is reported there were less cases as the Ombudsman did not consider new or existing ones whilst in the first lockdown to alleviate councils from additional administrative burden.

Our First Class approach to customer service picks up complaints and was agreed by Full Council in July 2020, giving us greater oversight and under the direction of the AD for Transformation

- 3.3 In a change to previous years, the Development Management Service which has historically received the most complaints and in turn has made up the largest proportion of referrals to the Government Ombudsman when the complainant remains dissatisfied with the Council's decision only represents 1 of the complaints to the Ombudsman this year. We have made the process of complaining simpler to our customers so that they more clearly understand the route available to them through the different stages, to help them if they remain dissatisfied to navigate where to go next. The Ombudsman has also continued in its' efforts to be more easily accessible and this can be seen by the increased number of complaints to the Ombudsman that gets referred back to the council for a local resolution.

4 Risks and Implications Arising

- 4.1 Any complaint referred to the LGO and upheld has the risk of financial penalty being imposed by the Ombudsman. The Council endeavors to avoid this and considers this at Stage 1 and Stage 2 of the complaints process when a thorough investigation is undertaken. 4.2 The Council works hard to ensure that anyone making a complaint about any of our services will receive a full response and explanation. Complaints are regularly analysed to inform service improvements.
- 4.2 This reporting year we have had 1 complaint that the Ombudsman considered upheld and required financial redress, payment was made for the inconvenience caused by late responses by the Council.

5 Other Options and Comparisons with Other Councils

- 5.1 The overall number of cases referred to the LGO for South Norfolk is very small.
- 5.2 Of the complaints investigated (1) 1 was upheld this compares to 53% in similar authorities.
- 5.3 In 100% of cases the LGO was satisfied the Council had successfully implemented recommendations.
- 5.4 In 2020/2021 the LGO received 11,830 complaints and enquiries of these 11% were upheld cases where the Ombudsman agreed with the authority's remedy. 3104 recommendations to remedy personal injustice, 1488 recommendations to improve services for others; and 1726 cases with recommendations to put things right.
- 5.5 South Norfolk Council continually takes learning from all complaints received not just those that have been referred to the LGO.
- 5.6 The One Teams new approach gives a more rigorous check on the handling of complaints from an early stage to try and alleviate escalations. Providing consistency of response and more opportunity for lessons learned to be shared across The One Team.

6 Recommendation

- 6.1 That members note the contents of the report and provide any recommendations regarding the Council's approach to dealing with complaints.

FRAG Committee Work Programme

4 February

Opting into PSAA External Auditor Appointment
Progress Report on Internal Audit Activity
Internal Audit Follow Up Report
Strategic Risk Register
Review of Local Government Ombudsman 2021

Rodney Fincham
Faye Haywood
Faye Haywood
Sinead Carey
Julia Tovee/Chrissie Baldwin

25 March

Strategic and Annual Internal Audit Plans 2022/23
Annual Report of FRAG Committee
Self Assessment of the FRAG Committee
External Audit Plan 2022/23
Audit Results Report 2020-21

Faye Haywood
Emma Hodds/Erika Voinic
Faye Haywood
External Audit
External Audit