

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 K Kiddie
Cllr N Legg

Cllr S Ridley (Vice Chairman)
Cllr B Duffin
Cllr C Hudson
Cllr T Laidlaw

Date & Time:

Friday 16 September 2022
9.30am

Place:

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

Contact:

Jessica Hammond tel (01508) 561298
Email: committee.snc@southnorfolkandbroadland.gov.uk
Website: www.southnorfolkandbroadland.gov.uk

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 13 September 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.

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 7)
4. To confirm the minutes of the meeting of the Finance, Resources, Audit and Governance Committee held on 15 July 2022;
(attached – page 9)
5. Strategic Risk Update;
(attached – page 17)
6. Verbal Update on the Progress with the 2020/21 External Audit;
(Verbal Update)
7. Progress Report on Internal Audit Activity;
(attached – page 36)
8. Internal Audit Satisfaction;
(Verbal Item)
9. Finance, Resources, Audit & Governance Committee Work Programme;
(attached – page 45)

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 manage 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* – our external auditors 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

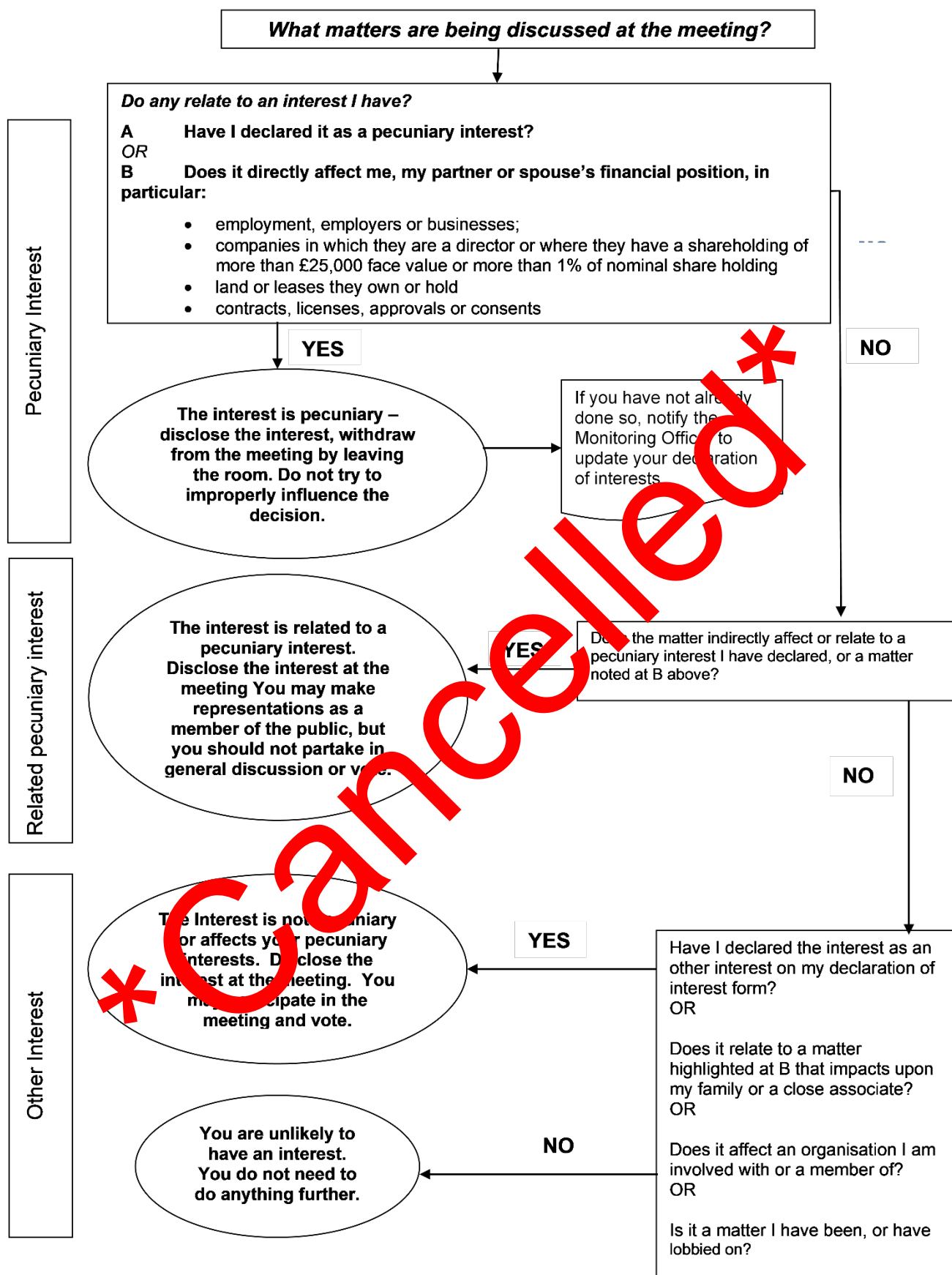
DECLARATIONS OF INTEREST AT MEETINGS

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 15 July 2022 at 9.30am.

Committee Members Present: Councillors: P Hardy (Chairman), D Eamer, C Hudson, T Laidlaw, N Legg and S Ridley

Apologies: Councillors: C Brown, B Duffin and K Kiddie

Substitute: Councillor: J Easter for B Duffin

Cabinet Member in Attendance: Councillor: A Dearney

Officers in Attendance: The Assistant Director of Finance (R Fincham), the Chief of Staff and Monitoring Officer (E Hodds), the Assistant Director for ICT/Digital and Transformation (C Lawrie) (for part of the meeting), the Head of Internal Audit (F Haywood), the Internal Audit Trainee (E Voinic) and the Democratic Services Officer (J Hammond)

295 APOLOGIES FOR ABSENCE

Apologies for absence were received from Cllr Brown, Cllr Duffin (with Cllr Easter substituting) and Cllr Kiddie.

296 DECLARATIONS OF INTEREST

No declarations of interest were received.

297 MINUTES

The minutes of the meeting of the Finance, Resources, Audit and Governance Committee held on 25 March 2022 were confirmed as a correct record.

298 PROGRESS REPORT ON INTERNAL AUDIT ACTIVITY

Members considered the report which reviewed the work performed by Internal Audit in delivering the Annual Internal Audit Plan for 2021/22 during the period 15 March 2022 to 7 July 2022.

The Head of Internal Audit explained that 158 days of programmed work had been completed, which meant that the 2021/22 plan of work was now complete.

Members were advised that between 15 March 2022 to 7 July 2022 four internal audit reports had been finalised and four reports had been issued in draft, with a total of 41 recommendations raised and agreed by management:

- Accountancy Services (finalised) – Reasonable Assurance
- Disaster Recovery (finalised) – Limited Assurance
- Homelessness and Housing Options (finalised) – Reasonable Assurance
- Corporate Health and Safety (finalised) – Substantial Assurance
- Food Safety and Licensing (draft) – Reasonable Assurance
- Accounts Receivable (draft) – Limited Assurance
- Income (draft) – Reasonable Assurance
- Key Controls and Assurance (draft) – Reasonable Assurance

With regard to the Accountancy Services executive summary, the Head of Internal Audit highlighted the two 'important' recommendations and one 'needs attention' recommendation to members. The Assistant Director of Finance explained that the system access review would be carried out to ensure that officers system level matched their authorisation level. He confirmed that the statutory's list had already been updated.

Discussion moved to the Key Controls and Assurance executive summary. The Committee queried why Debt Recovery had ceased throughout the 2021/22 financial year after it had been restarted in January 2021. The Assistant Director of Finance highlighted the significant resource issues the team had faced during 2021/22, with the loss of the previous manager and three officers on long-term sick leave. He explained that the team's focus throughout the year was to ensure all invoices were paid and key services were covered. He advised members that a new manager had been appointed and two new members of staff had been recruited, so he was hopeful that debt recovery could be restarted soon. One member queried whether the team had sufficient resources in place to address the two urgent recommendations, the Assistant Director of Finance explained that there were still challenges ahead, however, with the new manager instated he was optimistic that urgent recommendations could be resolved within the deadline.

With regard to the recruitment and retention of officers within the Finance Team, members queried the risk of failing to recruit to these positions in the future and whether flexible working measures or other strategies had been considered. The Assistant Director of Finance advised the Committee that a number of strategies had been considered to boost the attractiveness of the roles and investment in apprenticeships had also been considered, but as the roles were at a lower pay grade, they were more difficult to recruit to, he advised members he had been working with HR to improve recruitment and retention within the team. The Chief of Staff added that recruitment was a national issue and not confined to the Council or public sector. She explained that the Council had been benchmarking roles against other organisations and were working to stand out as an employer of choice.

After further discussion, it was

RESOLVED

To note the progress made so far in completing the Internal Audit Plan for 2021/22

299 HEAD OF INTERNAL AUDIT'S ANNUAL REPORT AND OPINION 2021/22

The Head of Internal Audit presented the report, which informed members of the annual internal audit opinion on the Council's governance risk management and control framework and evaluates the effectiveness of the internal audit function for 2021/22. The Council's overall opinion was rated as 'Reasonable'

It was noted that three assurance reports had resulted in 'Limited' assurance (Disaster Recovery, Counter Fraud and Corruption and Accounts Receivable). It was therefore recommended that the 16 recommendations (4 urgent and 12 important) raised within the three assurance reports be referenced within the Annual Governance Statement until such time that they could be verified as complete.

The Committee were updated on the year end position of the follow up of management actions where 39 recommendations had been agreed so far for 2021/22, 11 had been completed, 3 were outstanding, 25 were within deadline and 2 had been rejected by management.

One member queried the performance of the Internal Audit contractor (TIAA), the Head of Internal Audit explained that a combination of the Covid-19 pandemic and the national recruitment issues had had an impact on the performance of internal audit, it was noted that only one report had been issued within the target of 10 working days of the end of the quarter. In response to a further query on whether the Council had considered

withholding payments to TIAA as a result of the performance issues. The Head of Internal Audit advised members that whilst the parameter for withholding funds had been lowered to enable the Council to take this action, it should only be carried out as a last resort. She added that in light of the issues faced across the consortium she had enhanced communication and monitoring arrangements as well as strengthened the key performance measures within the contract. TIAA had also committed to reviewing their resource planning processes to prevent similar issues in the future.

One member highlighted the delay in the implementation of the Oracle payroll system and queried whether measures were in place to ensure that issues faced at other organisations would not be repeated here. The Chief of Staff informed members that the Council was due to implement the Oracle system this summer, however it was halted after payroll issues had been reported by other users of the system, she added that the implementation would only resume once assurance had been received confirming the issues had been addressed.

With regard to the outstanding Disaster Recovery recommendation, members queried whether the Council was on target to complete the new infrastructure project within the deadline. On behalf of the Assistant Director for ICT/Digital and Transformation, the Chief of Staff advised the Committee that the project was due to be completed by the end of July 2022, a revised deadline had been set for the end of quarter to allow for any unforeseen complications.

Discussion turned to the Internal Audit of Big Sky. The Head of Internal Audit reminded members that audit of Big Sky had been scheduled following concerns raised by the Committee based on the potential risks to the Council. Members were informed that the Head of Internal Audit had now carried out the audit and the findings from the draft position statement had not yet been shared with the Managing Director or Big Sky Board. The report would be brought to the Committee for discussion, at the next meeting.

It was the

RESOLVED

TO

- a. Receive the contents of the Annual Report and Opinion of the Head of Internal Audit.
- b. Note that a reasonable audit opinion has been given in relation to the overall adequacy and effectiveness of the Council's framework of governance, risk management and control for the year ended 31 March 2022

- c. Note that the opinions expressed together with any significant matters arising from the internal audit work and contained within this report should be given due consideration, when developing and reviewing the Council's Annual Governance Statement for 2021/22
- d. Note the conclusions of the Review of the Effectiveness of Internal Audit

300 ANNUAL GOVERNANCE STATEMENT 2021/22

The Chief of Staff introduced her report, which presented the draft Annual Governance Statement 2021/22.

She advised the Committee that the Annual Governance Statement covered various assurances from the Assistant Directors across key service areas, in addition to other key assurance sources as outlined at section 2.3 of the report.

It was noted that the assurance statement highlighted no significant governance issues and governance arrangements were mainly consistent across the Council. However, Assistant Directors had highlighted some development areas which were service specific in relation to risk and control; business continuity and procurement, which would be reviewed over the forthcoming months.

The Chief of Staff explained to the Committee that the Statement was subject to the outcome of the Head of Internal Audit's Opinion Report and that any areas of concerns highlighted by the Head of Internal Audit would be included within the statement.

One member queried the deadline of June 2022 for the development of each service area's business continuity plans, the Chief of Staff explained that at the time of writing the statement this date was correct, however now needed to be revised. She confirmed that the date would be updated before the statement was finalised. She further informed members that the outstanding continuity plans were in progress.

The Head of Internal Audit reminded members that the Annual Governance Statement had obtained a Substantial Assurance grading in the Annual Report and Opinion for 2021/22, and it was suggested that this achievement should be referenced within the statement itself.

Conversation turned to External Audit and members queried whether the Council could gain assurance from External Audit given the delays experienced. The Assistant Director of Finance explained that assurance could be taken from the fact that no areas of concern had been raised by Ernst & Young (EY) in the areas they have audited to date. Members further

questioned at what point EYs delays would impact on the assurance for the statement. The Chief of Staff informed members that there were some Councils who were several years behind in the external audit of their accounts. She added that she was being kept up to date on the situation. Were the Council to still be in the same position next year then it would be referenced in the 2022/23 Annual Governance Statement.

With regard to the audit of the 2020/21 accounts, the Assistant Director of Finance confirmed that EY were due to return in August 2022 to complete their audit work. As a result of this it was expected that the 2021/22 audit would not commence until after Christmas. In response to further questions, he explained that the new external auditor would be in place for the 2022/23 audit of accounts.

After further discussion, a vote was then taken and it was unanimously

RESOLVED

To approve the Annual Governance Statement for 2021/22

301 VERBAL UPDATE ON THE COUNTER FRAUD SERVICE

The Assistant Director of Finance updated members on the Council's current Counter Fraud Service following the Limited Assurance received from Internal Audit for Counter Fraud and Corruption.

He advised the Committee that the Council had had a limited counter fraud service of 0.8 full time equivalent, across the two Councils. With the previous Fraud Officer having moved to a new position within the Council, there was an opportunity to review the Council's counter fraud provision against the raised standard of the Fighting Fraud and Corruption Locally Strategy.

Members were informed that the Council had commissioned the Anglia Revenues Partnership (ARP) to carry out the review and provide options as to how the fraud service could be delivered in future, these options would then be brought to Cabinet for decision. The Assistant Director of Finance outlined the 3 options for consideration:

1. Continue with the Council's current model and recruit one fraud officer.
2. Appoint one fraud officer and one council tax compliance officer to investigate single person discount fraud, the compliance officer would be primarily funded by Norfolk County Council.
3. Work in partnership with the ARP, who would provide the fraud investigation service for the Council.

The Assistant Director of Finance explained that option three was the preferred option for the Council as it would provide the highest-level fraud service at the lowest cost. In addition, it would address the concerns in relation to resilience, capacity, and knowledge, which had been raised in the Internal Audit review.

One member queried whether the preferred option would include provision for investigating Housing Benefit Fraud. The Assistant Director of Finance explained that the Department for Work and Pensions (DWP) were responsible for investigating Housing Benefit fraud.

In response to queries regarding business grants, the Assistant Director of Finance explained that in the case of most business grants it was for the company to decide how the grant would be spent, as the grant would be paid to the business as a whole, not for a specific project or area within the business. In response to further questions, he advised that the Council was limited in its ability to recover money from fraudulent business grants as the Council did not have the power to take further legal action itself.

Discussion turned to the options to be presented to Cabinet, one member queried whether the options report would be presented to the Committee as well as to Cabinet. The Assistant Director of Finance informed members that as the report related to the provision of a service it would not be brought to the Committee ahead of Cabinet, he added that once the service was in place, the Committee could review the quality of the service provided.

302 WORK PROGRAMME

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

The Chairman explained that an item on Internal Audit Satisfaction would be brought to the Committee at its meeting on 16 September 2022.

In response to queries, the Assistant Director of Finance explained that the Annual Results 2020/21 report should be brought to the Committee at its January 2023 meeting. He further advised that were the report to be ready earlier, an additional meeting could be arranged to consider the item.

Discussion turned to the Strategic Risk Register. Members thanked officers for the changes made to the register and queried whether the Committee would have the opportunity to consider the content and layout of the register moving forwards. The Head of Internal Audit explained that she was working with the Assistant Director for ICT/Digital and Transformation to review the Strategic Risk Register and that the Committee would be consulted via an informal workshop meeting.

(The meeting concluded at 10.57am)

Chairman

Cancelled

Strategic Risk Update

Report Author(s): Sinead Carey
Strategy and Intelligence Manager
01508 533661
Sinead.carey@south-norfolk.gov.uk

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 and approach 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 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 delivery of 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 formally to Cabinet three times a year in Q2, Q3 and Q4), performance, risk and finance reports. The Strategic Risk Register is a document which is reviewed on a regular basis and subject to change depending upon the current circumstances in which the Council is operating.
- 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 Q1 22/23 to Q2 22/23, 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 have taken 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 The below heatmap 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, alongside a summary of the key changes to the risks since the last committee meeting.

Risk Scoring Matrix		1	2	3	4	5
		Insignificant	Minor	Moderate	Significant	Severe
5	Expected				SNCP1 – Nutrients Neutrality Impacts (no change)	
4	Highly Likely				SNCSI2 – Energy costs and disruption (no change) SNCGE1 – Leisure Memberships (increased from score 12 to 16) SNCM11 – One Team Capacity and Capability (increased from score 12 to 16)	
3	Likely			SNCM9 – Collaborative Working (no change) SNCGE3 – Regulatory Functions (no change)	SNCM6 – Reform and Devolution (no change)	SNCM12 – Cyber Attack (no change) SNCSI3 – Ukrainian Refugee Safeguarding (no change) <New> SNCSI4 – housing demand
2	Not Likely					SNCM1 – Financial (no change) <New> SNCP2 Gypsy/Traveller site identification
1	Rare					

3.3 There are three risks that have had their risk score changed:

- SNC SI1 – Further waves of the Covid-19 pandemic
- SNC M11 – Capability and capacity of the organisation

- SNC GE1 – Membership and income levels at the leisure centres

Rationale

- 3.4 SNC SI1 – Further waves of the Covid-19 pandemic. The risk score has been reduced from 12 to 6 due to the changing environment rather than mitigation implementation, which remains in place. The One Team continues to monitor the national and local position, with a vaccination programme planned by Government for the deemed at risk in advance of winter. Incidents appear stable and low, without due effect on residents. Staff COVID related sickness is still occurring but at a manageable level. Structures remain in place to respond accordingly if necessary. This risk will now be de-escalated to the People and Communities Directorate Risk Register to continue to be managed.
- 3.5 SNC M11 – Capability and capacity of the organisation. The risk score has increased from 12 to 16 to reflect the changing likelihood score due to the current environment. The increase is due to current market pressures and the retention and recruitment risk that this is bringing. Some areas of the organisation with high qualification/experience requirements are feeling this increased difficulty in recruitment/retention. Grow our own and apprenticeship/Career Grade strategy are unlikely to bear significant fruit until at least 2023/24.
- 3.6 SNC GE1 – Membership and income levels of the leisure centres. The risk score has increased from 12 to 16 due to the changing environment. The service continues to provide a range of incentives and marketing to encourage membership take up, which while ahead of the previous projections is showing signs of plateauing. The current issues around the increased cost of living could have a negative impact upon membership and usage levels as residents cut back on unnecessary expenditure, but it is too early to see any impacts. Also, the increase in utility costs, particularly electricity will have a negative impact upon expenditure currently projected to be in the order of c£150K.
- 3.7 Two risks will be removed from the risk register:
- As above SNC SI1 – Further waves of the Covid-19 pandemic - The risk score has reduced and will be de-escalated to the People and Communities Directorate Risk Register.
 - SNC AI – ICT Infrastructure. The risk is to be closed as the mitigating actions have all been completed. The risk score has reduced from 15 to 3 as new infrastructure is all in place and data transfer has been completed and we are now running on the new infrastructure. There is a maintenance contract in place to assist with any issues while consideration is given to longer term support provides resilience if any issues occur.
- 3.8 Two new risks have been added to the risk register:
- SNC SI4 – Private and social housing stock to meet demand on the Council
 - SNC P2 – Gypsy/Traveller site identification
- 3.9 These risks are new to the organisation, therefore an update on mitigating actions will be brought forward to Cabinet in Quarter 2 Performance, Risk and Finance reports.

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. An update on the Strategic Risk Register will be brought forward to Cabinet as part of the Quarter 2 Performance, Risk and Finance reports.

5 OTHER OPTIONS

- 5.1 None.

6 ISSUES AND RISKS

- 6.1 **Resource Implications** – each risk has associated resources assigned 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 – August 2022



South Norfolk Council – Strategic Risk Management

The risk appetite of the Council is outlined by a risk appetite statement as set out below:

South Norfolk and Broadland are both dynamic, innovative and commercially minded Council's that empower staff to make well-rounded decisions and take proportionate risks within our boundaries based on intelligence, reason and insight, seizing opportunities to enhance the wellbeing of our communities, economy and staff, reimagining the role of local government.

The statement outlines the Council's approach to risk appetite and is accompanied by a risk scoring matrix (see below) which indicates whether the combined risk likelihood and impact score is above the appetite of the Council. The appropriate approach for managing the risk is then highlighted depending on the combined score.

Any risk with a combined score of 10-25 is outside the risk appetite and action must be taken to reduce the score down to an acceptable level to protect the achievement of the Council's strategic aims and objectives. The following pages of this report sets out the current Strategic Risks to the Council, their current risk score and the actions being taken to reduce the scores.

Risk Scoring Matrix		1	2	3	4	5
		Insignificant	Minor	Moderate	Significant	Severe
5	Expected	Medium 5	Medium 10	High 15	Very High 20	Very High 25
4	Highly Likely	Low 4	Medium 8	High 12	Very High 16	Very High 20
3	Likely	Low 3	Medium 6	High 9	High 12	High 15
2	Not Likely	Very Low 2	Low 4	Medium 6	Medium 8	Medium High 10
1	Rare	Very Low 1	Very Low 2	Low 3	Low 4	Medium 5
Very High 20-25		Risks scored here represent a severe threat to the delivery of the Council's objectives and service delivery and are outside the risk appetite of the Council. Risks scored at this level should be treated as a priority and should either be reduced to a score within tolerance or removed. Reporting on progress will be required at Cabinet/Audit Committee and at CMLT until risk level is reduced to tolerance.				
High/Medium High 10-16		Risks scored here represent a significant threat to the delivery of the Council's objectives and service delivery and are outside the risk appetite. Action is required to reduce the risk to a score within tolerance. Reporting on progress is required at Cabinet/Audit Committee and CMLT until risk level is reduced to tolerance.				
Medium 5-10		Risks scored here represent a moderate threat to the delivery of the Council's objectives and service delivery and are within the risk appetite of the Council with some proportionate mitigation and regular monitoring required. These risks can be managed at operational/service level but regular management review of assurance on control effectiveness should occur. Routine reviews should also be carried out to ensure there is no change.				
Low 3-4		Risks here represent a minor threat to the delivery of the Council's objectives and service delivery and are within the risk appetite. Review required to ensure risk score does not change/increase, however these risks can be managed at operational/service level.				
Very Low 1-2		Risks scored here represent an insignificant threat to the delivery of the Council's objectives/service delivery and are within the risk appetite. No further action is required.				

Key Changes to Strategic Risks

The most recent review of the strategic risk register has generated the following changes:

Risk Ref	Risk Score Change	Risk description change	Risk consequence change	Risk mitigations change	Risk owner change	New Strategic Risk	Commentary
SNCM1				Yes			Risk mitigations updated to reflect cost of living rise
SNCSI1	Yes						Risk score reduced due to changing environment - risk to be de-escalated to People and Communities Directorate Risk Register.
SNCM6							
SNCM9				Yes			Completed mitigations (implementation of finance system and undertake accommodation review) removed. New mitigations added including changes reflect the office relocation and implementation of a Project Management Office.
SNCM11	Yes	Yes	Yes	Yes			Risk description, controls and mitigating actions added to. Risk score increased from 12 to 16 to reflect changing likelihood score due to current environment.
SNCGE1	Yes						Risk score increased from 12 to 16 due to changing environment.
SNCGE3							
SNCA1				Yes			Risk to be closed as mitigating actions now implemented.
SNCM12							
SNCSI2							
SNCP1							
SNCSI3				Yes			Mitigation 3 added.
SNCSI4						Yes	
SNCP2						Yes	

Strategic Risk Register

						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 4
Moving with the times, working smartly and collaboratively	SNC M1	<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, RS etc.</p>	2	5	10	Monitor	<p>1. Lobby government for adequate funding, acknowledging impact on costs & demand of cost of living rises.</p> <p>2. Respond to Government Consultation to ensure any potential impact on the Council's finances is conveyed to Government.</p> <p>3. Feed into any relevant networks including LGA and DCN to influence policy creation.</p> <p>4. Ensure local MPs are aware of the Council financial position and potential impact of any forthcoming Government policies as part of the regular MP briefings.</p> <p>5. 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>6. Regular monitoring of our</p>	Director of Resources	<p>1. Prior to summer</p> <p>2. As appropriate when consultations open</p> <p>3. As Appropriate</p> <p>4. At regular MP Briefings</p> <p>5. Monthly</p> <p>6. Quarterly</p>	2	5	10	No	<p>No change to risk score this quarter.</p> <p>1. Requirement to continue to lobby for a multi-year settlement in future & recognition that cost-of-living rise will squeeze council budgets as both costs & demand for services increase.</p> <p>2. As appropriate when consultations open.</p> <p>3. As Appropriate.</p> <p>4. At regular MP Briefings.</p> <p>5. Monthly horizon scanning, and policy reports are developed for CMLT.</p> <p>6. Completed on a quarterly basis.</p>

								current position and reporting to Members.							
Supporting individuals and empowering communities	SNC SI1	<p><Risk de-escalated in Q1 22/23)</p> <p>Risk - The Council is unable to respond effectively to further waves of the Covid-19 Pandemic.</p> <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.</p>	<p>Council forms part of Norfolk Resilience Forum (NRF)</p> <p>Strategic and Tactical Coordination Groups established</p> <p>Business Continuity Plans in place and tested.</p> <p>Recovery Plan agreed by Cabinets and Councils and in the process of being implemented.</p> <p>Majority of staff enabled to work from home.</p> <p>HR processes refined and in place to support staff</p>	3	4	12	Reduce	<p>1. Implement the organisational Recovery Plan 21/22.</p> <p>2. Closely monitor and respond to the impacts of the pandemic on our economy and communities, working with key partners where possible.</p> <p>3. Continue to lobby government for adequate funding support recovery.</p> <p>4. Emergency Planning team running scenario-based exercises to document gaps in practice from Covid response and how we can be more effective against any further waves.</p>	Trevor Holden - Managing Director	<p>1. Delivery timelines as per Recovery Plan (June 2021 Cabinet).</p> <p>2. Ongoing</p> <p>3. Completed (action completed and will be removed in next update)</p> <p>4. Completed (action completed and will be removed in next update)</p>	3	2	6	No	<p>Risk score reduced from 12 to 6 due to changing environment rather than mitigation implementation, which remains in place. The One Team continues to monitor the national and local position, with a vaccination programme planned by Government for this deemed at risk in advance of winter. Incidents appear stable and low, without due effect on residents. Staff COVID related sickness is still occurring but at a manageable level. Structures remain in place to respond accordingly if necessary. Risk to be deescalated to People and Communities Directorate Risk Register.</p> <p>1. A revised recovery plan has been agreed by cabinet in July 2021 and continues to be implemented</p> <p>2. Ongoing data analysis forms a key component of both a proportionate strategic and tactical responses to the changing environment, although the frequency of data made available to the One Team has decreased significantly.</p> <p>3. Funding provided has been allocated and monitored as per the COVID recovery fund, so this mitigation is complete. Local resources remain in place to manage any situation as required</p> <p>4. Multi agency scenario planning has been undertaken. Business Continuity Plans are being updated across all directorates to reflect lessons learned from our Covid response</p> <p>5. The Health and Wellbeing Partnership has been established which has replaced any local resilience structures but offers the platform to pick back up a multi-agency response if required.</p>
Moving with the times, working	SNC M6	<p>Risk - The Council fails to take advantage and act quickly and</p>	<p>Regular Horizon Scanning.</p> <p>Active Membership of</p>	3	4	12	Reduce	<p>1. Review the outcomes of the Devolution White Paper when it is</p>	Director of Resources	<p>1. Expected in Autumn 2021</p> <p>2. Monthly</p> <p>3. As</p>	3	4	12	No	<p>No change to risk score this quarter.</p> <p>1. The Levelling Up White Paper has been published and Officers have</p>

smartly and collaboratively		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.	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.					released. 2. 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. 3. Lobby MPs on specific policy issues and the implications for our residents. 4. Work with our partners where appropriate to present a collaborative response to political changes.		appropriate 4. As appropriate					reviewed the opportunities that it offers, however currently the paper states the negotiations will be held with the County Council who will make the decision on which option they want to progress with the expectation Counties will work closely with the districts. 2. 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. Members have been briefed and are lobbying nationally that the relationship between Districts & County are not hierarchical as perceived by Government. 3. This is ongoing and done as appropriate, with MPs briefed on the levelling up option that would be favoured as Districts to deliver the best outcome for our residents. 4. This is ongoing and done as appropriate.
Moving with the times, working smartly and collaboratively	SNC M9	Risk - The Council is unable to take advantage of the benefits and opportunities from collaborative working with Broadland Council and other key partners through autonomous policy decision-making. Consequence - Failure to achieve efficiency savings through economies of scale and increased chance of not delivering the collaboration Feasibility Roadmap.	Transformation approach (SPARK) and programme of work in place based on the collaboration roadmap. 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. Customer Service Strategy developed and agreed by Council which sets out our approach to enhancing and providing a consistent customer service. CTCF committee has Member oversight and	3	4	12	Reduce	1. Embed the SPARK transformation programme across the organisation. 2. Establish a Corporate Programme and Projects Office to provide support to the Project Programmes, to ensure that we manage our resources efficiently to deliver the collaboration roadmap. 3. Following agreement of ICT/Digital Strategy, business cases to be developed and taken through for approval for each IT system. 4. Implementation of the Customer Service Strategy.	Director of Resources	1. Through 22/23 2. Amend approach during Q1/2 22/23 3. Continue through 22/23 4. Continue to implement through 22/23. 5. Relocate Jan 2023 6. Minimise costs Q2/3 & Dispose of site Q3	3	3	9	Yes	No change to risk score this quarter. 1. Transformation guides and toolkits continue to be developed and cascaded to teams through Connect. We have also introduced Improvement Apprenticeships across the transformation network to drive forward projects. 2. New resource had been recruited to (Project Management Officer Lead) to take forward the project and programme office approach. 3. The joint Finance and Income systems have been implemented and are now being embedded, although work continues on training, processes and procedures. Work continues on the implementation of the Idox project covering planning, food & licensing, environmental health and elements of waste. 4. The Customer Services Strategy and Charter has been approved by Cabinet and is in the process of being implemented. 5/6. The agreement by both Councils to purchase and move to a single office at the Horizon Centre will deliver

			steering of the collaboration programme. Regular updates and briefings to CMLT (6 weekly) and CTCF on the collaboration. Collaboration costs and savings tracked half yearly.					5. Purchase and relocation to a single office at the Horizon Centre. 6. Minimise office costs during transition to the Horizon Centre and Disposal of South Norfolk House.							significant savings together with cultural and environmental benefits.
Moving with the times, working smartly and collaboratively	SNC M11	<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. This could also lead to budget underspends if the lack of capacity leads to projects being delayed.</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/Leadership Training and Development in progress.</p> <p>Regular Budget Monitoring.</p>	4	4	16	Reduce	<p>1. Scope and develop a talent management programme.</p> <p>2. Build our own talent - Develop projects to consider our use and opportunities of apprenticeships, internships, career placement, graduates etc.</p> <p>3. Succession planning to ensure capacity is maintained.</p> <p>4. 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.</p> <p>Hybrid Working Policy to allow recruitment of talent from outside of Norfolk area.</p> <p>5. Amendments to programme and project management processes to improve how we manage our capacity to deliver.</p>	<p>1 - 4 Chief of Staff</p> <p>5 - 6 Director of Resources</p> <p>7 - Chief of Staff</p>	<p>1. April 2022 - March 2023</p> <p>2. March 2021 - April 2022</p> <p>3. April 2022 - March 2023</p> <p>4. New recruitment approach trialled summer 2021 through apprenticeships. This is to be reviewed and rolled out across the board for all appointments.</p> <p>5. Amend approach during Q1/2 22/23</p> <p>6. From Aug 22 onwards, formal policy before moving to the Horizon Centre Jan 2023.</p> <p>8. Data submission and access available August 2022.</p> <p>9. Contact made summer 2022, initiation and implementation Autumn 2022. Roll into BAU activity.</p>	4	4	16	No	<p>Risk score increased this quarter from 12 to 16. This is due to current market pressures and the retention and recruitment risk that this is bringing. Some areas of the organisation with high qualification/experience requirements feeling this increased difficulty in recruitment/retention. Grow our own and apprenticeship/Career Grade strategy unlikely to bear significant fruit until at least 2023/24.</p> <p>1. The work has commenced, with ongoing work throughout the financial year to build the position for the organisation & take appropriate action</p> <p>2. Successful apprenticeship recruitment drive held, with apprenticeship levy target now being met.</p> <p>3. Initial discussions have been held with Assistant Directors to look at succession planning and potential knowledge gaps - management & leadership training programme will have a positive impact on knowledge in relation to people. Demographic review being undertaken for the workforce</p> <p>4. Further work required on recruitment approach with recruiting managers and in particular the hard to recruit to posts</p> <p>5. New resource had been recruited to (Project Management Officer Lead) to take forward the project and programme office approach.</p> <p>Mitigating actions 6-9 are new this quarter and will be updated next quarter.</p>

							6. Additional financial monitoring of key projects. 7. Delivery of agile working approach and cultural shift to better attract and retain talent. 8. Local authority benchmarking across the region and wider to ensure pay and benefits on a role specific basis remain comparable and competitive. 9. Onsite marketing materials and attendance at Leisure higher education institutions, access to >300 candidates a year for this area. Largest recruitment activity annually.								
Growing the Economy/ Supporting individuals and empowering communities	SNC GE1	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	1. Provide a range of incentives to encourage existing and new members to return 2. Delivery of the savings through reduced staff resources and utility costs 3. Look for further income generating opportunities and review of membership offer	Assistant Director Community Services	All timelines are in line with the Leisure Recovery Plan to March 2024 1. Ongoing 2. Ongoing 3. Ongoing	4	4	16 ↑	No	Increase to risk score this quarter - likelihood score increased to 4 1 and 3 .The service continues to provide a range of incentives and marketing campaigns in conjunction with TA6 to encourage membership take up, which while ahead of the previous projections is showing signs of plateauing. The current issues around the increased cost of living could have a negative impact upon membership and usage levels as residents cut back on unnecessary expenditure, but it is too early to see any impacts. 2. The increase in utility costs, particularly electricity will have a negative impact upon expenditure currently projected to be in the order of c£150K.
Growing the Economy	SNC GE3	Risk - Failure to provide a regulatory function that meets the demand and statutory requirements arising from a fast-changing external environment. Big resignation, labour	Two councils staffing resources provide resilience. Regular horizon scanning and professional networking.	4	3	12	Monitor	1. Collaborate locally and nationally to ensure a collective response and optimised sharing of burdens is available in the event that sudden re-training or changes in resource	Assistant Director Regulatory	1. Ongoing - short/med/long term solutions 2. Ongoing over five-year minimum qualifying period, 21/22 to 26/27.	3	3	9 ↔	Yes	No change to risk score this quarter. 1. Actively exploring capability of Norfolk Environmental Health Leads / Heads of Regulatory Services and newly formed national Association of Chief Environmental Health Officers to build collective responses and sharing of common burdens.

	<p>market is shrinking, employee driven labour market.</p> <p>Consequence - Detrimental impact on local businesses and residents, including unmanageable demands on council services.</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>deployment become necessary. Understand One Team demographic and succession plan accordingly i.e invest in skills development in area which has an aging workforce (long term). Offer skills development for mid careers movers (short/med term). Apply Hybrid Working Policy to positively attract Talent from any region to assist with skills shortages (short term).</p> <p>2. Optimise development of environmental health, planning, surveyor apprentices to help secure future workforce.</p> <p>3. 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>4. Temporary contractor support secured, and service reviews planned for Licensing (in 21/22) and Food & Safety regulation (in 22/23).</p> <p>5. Temporary additional resources secured over short term (22/23) for Community Protection to help meet exceptional demand.</p>		<p>3. Raised currently for CMLT consideration.</p> <p>4. Proposed for reporting in Q4 21/22 (Licensing service review) and Q3 22/23 (Food & Safety service review).</p> <p>5. Ongoing</p>				<p>2. 2 x Graduate environmental health apprentices recruited and commenced formal training, ongoing development of training programme. Post graduate planners recruited, survey recruitment planned for September 2022 (next intake)</p> <p>3. 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>4. Licensing service review underway and will report in Q3 22/23</p>
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All priorities	SNC A1	<p><Risk closed in Q1 22/23> 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 to bring systems together and deliver longer term savings. Unable to recover systems if infrastructure fails.</p>	<p>New Infrastructure in & all data transferred.</p> <p>Support contract in place with supplier to assist with any problems as the IT team take on elements of the day to day support.</p>	3	5	15	Reduce	No mitigating actions required	Director of Resources	Now delivered	1	3	3 ↓	No	<p>Risk score reduced from 15 to 3 as mitigating actions now delivered. Risk to be closed.</p> <p>New infrastructure all in place and data transfer completed and we are now running on the new infrastructure.</p> <p>Maintenance contract in place to assist with any issues while consideration is given to longer term support provides resilience if any issues occur.</p>
Moving with the times, working smartly and collaboratively	SNC M12	<p>Risk - There is a heightened threat of a cyber-attack in the current climate due to the volatile situation in Ukraine and the potential for state-sponsored attacks to NATO members, including the UK.</p> <p>Consequence - A successful cyber-attack could render the ICT infrastructure and line of business systems unusable for a protracted period of time, significantly impacting the Council's ability to function.</p>	<p>Geo-blocking of traffic originating from black-listed countries.</p> <p>Timely application of security updates to all software and firmware</p> <p>Ensuring Anti-Virus software updated and functioning</p> <p>Monitoring of adherence to security policy ensuring there are no exceptions</p>	3	5	15	Reduce	<p>1. Ensure the effectiveness of the Council's security policy commission a third party review of the Council's security posture</p> <p>2. Review the Council's security organisation structure to ensure clear accountability for the effective implementation of security controls and the day to day monitoring and management of security events</p> <p>3. Raise awareness of the risk of cyber-attack with the business and the importance of adhering to the security policy</p> <p>4. Ensure ICT staff adequately trained and skilled to apply security controls and manage security events</p>	Director of Resources	Ongoing	3	5	15 ↔	No	<p>No change to risk score this quarter.</p> <p>Cyber Security Maturity Assessment started this week with a formal report expected by the end of August for initial review.</p>

								5. Ensure Members are aware of Cyber-security risks through the completion of SkillGate							
Supporting individuals and empowering communities/ Growing the Economy	SNC SI2	Risk – Increasing energy costs for leisure and depot, plus unsecure or disruption to supply of fuel (gas/diesel/HVO) Consequence – Increase costs of operating the facilities and risk to be able to deliver the waste operations	Energy supplies purchased through ESPO framework agreements and established relationship with fuel supplier	5	4	20	Reduce	1. Purchase of 31K storage tank at depot 200% increase in fuel storage - 3 weeks supply 2. Diversification of fuel types being used in vehicles to include HVO 3. Regular discussion with suppliers to understand current position in market availability and cost 4. Develop contingency plan to be able to transport staff into depot if there are fuel shortages 5. Investigating installation of PCVs on roofs of leisure centres to reduce reliance upon external electricity supplies	Assistant Director Community Services	1. March 2022 2. Ongoing 3. Ongoing 4. Ongoing 5. Ongoing Survey completed, procurement commencing, estimated delivery by the end of the calendar year	4	4	16	No	No change to score this Quarter The full Impacts of increases in both fuel and utility costs are still being assessed although fuel costs have begun to stabilise. Currently the costs of HVO fuel c40p per litre higher than mineral diesel has meant the switch of the whole fleet over to HVO has been delayed.
Protecting and improving our natural and built environment, whilst maximising quality of life	SNC P1	Risk – Nutrients Neutrality advice impacts all planning decisions for overnight accommodations. Consequence – Potential adverse impact upon the ability to demonstrate delivery of sites in Five Year Land Supply leading to speculative development	Working with NE and key stakeholders to understand the implications and potential mitigation measures.	5	4	20	Reduce	1. Lobbying Govt to suspend Housing Delivery Test and housing land supply 2. Working with partners and stakeholders on mitigation measures 3. Regular briefing for members 4. Regular engagement with applicants 5. Regular monitoring of position	Director of Place	1. Ongoing, via PAS and other organisations 2. Short-term mitigation of impact on planning - ongoing, Long term mitigation strategy 9-12 months 3. Ongoing 4. Ongoing 5. Ongoing	5	4	20	No	No change to risk score this quarter. 1. Ongoing. A meeting with DLUHC is being arranged for early September. 2. Consultants appointed to develop a long-term mitigation strategy. Weekly meetings with Anglian Water and WRE to progress short term mitigation options. 3. Portfolio Holders and Leaders updated at scheduled fortnightly/weekly catch ups 4. Regular contact and update meetings with strategic site promoters. Updates given at Agents and

		pressures outside of the affected catchment area.													developers forum in July with another scheduled for early September. 5. Ongoing
Supporting individuals and empowering communities/Growing the Economy	SNC SI3	<p>Risk- The safeguarding and welfare of Ukrainian refugees arriving in South Norfolk and Broadland. The reputational risk and extra strain on Council services if placements breakdown.</p> <p>Consequence- Besides reputational risk to the Councils and the extra pressure on already strained temporary accommodation services, there is potential for Ukrainians to be abused intentionally or unintentionally by host families and suffer further displacement and loss.</p>	<p>Housing suitability and welfare visits are being undertaken prior to the Ukrainian family arriving to ensure suitability to prevent these breakdowns.</p> <p>Temporary accommodation options are being investigated and agreed for emergency accommodation in the event of placement breakdown and lack of contact with Home Office prior to Visas being granted.</p> <p>Email address provided to send placement failures to alert the Home Office to lack of suitable placement.</p> <p>A list of visiting officers is being compiled with the intention of getting priority fuel for those officers undertaking visits to ensure they can be carried out.</p> <p>Requested MPs assistance with pushing for information from the Home Office.</p> <p>Keeping up to date with Home Office information and guidance.</p>	4	5	20	Reduce	<p>1. Regular updates, actions and discussion at Internal Steering Group, Bronze Group and wider County groups to ensure the most affective joined-up approach is being taken.</p> <p>2. Keep track of updates and information from the Home Office.</p> <p>3. Additional staffing and temporary accommodation resources put in place, with the money made available by Govt to manage additional demand on the housing, benefits and housing standards and community teams</p>	Director of People and Communities	<p>1. Ongoing</p> <p>2. Ongoing</p> <p>3. In place</p>	3	5	15	No	<p>No change to risk score this quarter.</p> <p>Actual arrivals and projected arrivals in South Norfolk as with Norfolk, under the Homes For Ukraine scheme have stabilised. Placement breakdowns are occurring but so far are contained within existing additional resources and therefore are a managed risk.</p> <p>Government plans around wider asylum dispersal may provide further risk to strain on council resources, and this is being kept under careful review.</p>
Supporting individuals and empowering communities	SNC SI4	<p><New risk for Q1-Q2 22/23></p> <p>Risk - There is insufficient private and social housing stock to meet the demand on the Council, and temporary</p>	<p>Well managed allocation policy, and clear banding guidelines.</p> <p>Online form to allow early access to support, including linking to help</p>	4	5	20	Reduce	<p>1. Maintain current staff resource levels, which is being worked through in customer journey report.</p> <p>2. Additional funding to provide temporary</p>	Assistant Director of Individuals and Families	<p>1. Staff resource in place by April 2023.</p> <p>2. In place from Oct 2022</p> <p>3. Report due Nov/Dec 22</p> <p>4. Ongoing</p>	3	5	15	No	<p>Risk Raised 16/08/2022</p> <p>This is a new risk to the organisation.</p> <p>A further update on progress being made against the remaining mitigating actions will be brought back to Members in the next performance and risk reports in Q2 22/23.</p>

		accommodation Consequence - Unable to provide a housing throughput which results in blockages to temporary accommodation. This will result in increased costs and poorer outcomes for vulnerable residents. This will also have an impact on our partners and the wider system such as care leaver and the system will rapidly become silted up.	hub infrastructure. Current team resources in place and funded. Housing enablement partnership in place to consider options to increase additional stock.					accommodation to ensure adequate emergency options are available to residents. 3. TA review looking at future housing options including buying more property which will offset longer term costs. 4. More strategic approach to future housing strategy and delivery, including being confidence to explore new and different options. 5. Manage housing register more closely to reflect reality and demand alongside support		5. Ongoing.					
Protecting and improving our natural and built environment, whilst maximising quality of life / Growing the Economy	SNC P2	<New risk for Q1-Q2 22/23> Risk- The inability to find Gypsy and Traveller sites to meet the need and enable the Greater Norwich Local Plan to be found sound Consequence- The local plan will not be found sound which leaves the Council without an adopted local plan and open to speculative development	Working with Greater Norwich partners to identify appropriate G&T sites.	4	5	20	Reduce	1. Continue to work with partners to find suitable sites	Assistant Director Planning	1. Ongoing	2	5	10	No	Risk Raised 16/08/2022 This is a new risk to the organisation. A further update on progress being made against the remaining mitigating actions will be brought back to Members in the next performance and risk reports in Q2 22/23.



De-escalated/closed risks in 22/23

Risk Ref	Reason risk was de-escalated/closed	Quarter risk was de-escalated/closed
SNC A1 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.	Risk was closed due to mitigating actions being implemented.	Quarter 1 22/23

SNC SI1 Risk - The Council is unable to respond effectively to further waves of the Covid-19 Pandemic.	Risk was de-escalated to People and Communities Directorate Risk Register as it is within our risk appetite.	Quarter 1 22/23
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Cancelled

Eastern Internal Audit Services



South Norfolk Council

Progress Report on Internal Audit Activity

Period Covered: 1 April 2022 to 6 September 2022

Responsible Officer: Faye Haywood – Head of Internal Audit, 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 requires 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.
- 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 Since the plan's approval in March 2022, no significant changes to the plan have been made.

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 24.5 days of programmed work have now been completed, equating to 15% of the Internal Audit Plan for 2022/23.

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, Internal Audit has not issued any reports in final. A total of one audit was scheduled for quarter 1 in the area of community activity. This work is nearing completion. The quarter two audits are scheduled to be issued in draft before 10 working days after quarter end.
- 4.5 During the period, at the request of management, an investigation has been carried out into the use of discounts and the write off of arrears at the Council's leisure facilities. The investigation has resulted in recommendations regarding the creation of a formal policy in this area and better use of system notes to evidence the reason for any membership arrears being written off or discounts given. The investigation has also identified that one membership should be revoked.

5. UPDATE REGARDING OUTSTANDING INTERNAL AUDIT WORK FROM 2021/22

- 5.1 SNC2213 Cyber Security has been issued in draft, and is awaiting formal management responses. Due to the significant nature of the risks, management have commissioned further work in this area from an external party. Once these have been received, the two pieces of work will be used to develop enhancements to the control framework which is at present indicated as a limited assurance. It is anticipated that the report and outcomes from this work will be reported to FRAG at the January 2023 meeting.
- 5.2 The Big Sky position statement has now concluded, and the results discussed with senior management and Big Sky. The Managing Director would like to hold a dedicated session to discuss the results and actions from this work in early October 2022.

6. FOLLOW UP OF AGREED AUDIT RECOMMENDATIONS

- 6.1 In addition to providing the Committee with the performance of internal audit relative to its plan, 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.
- 6.2 To comply with the above this report includes the status of agreed actions.
- 6.3 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 the Committee. Verification work is also undertaken for those recommendations that are reported as closed.

- 6.4 **Appendix 2** 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. A total of two urgent and 10 important recommendations are currently outstanding.

Appendix 3 and **Appendix 4** provide the committee with details of high and medium priority recommendations that are overdue by the year in which they were raised. Management responses and a new deadline have been indicated for each.

7. PROPOSAL

- a) The Finance, Resources, Audit and Governance Committee are requested to receive the Progress Report. In doing so the Committee is ensuring that the Internal Audit Service remains compliant with professional auditing standards.
- b) The Finance, Resources, Audit and Governance Committee are asked to receive the position in relation to the completion of agreed audit recommendations.

7. RECOMMENDATIONS

- 7.1 That members receive the report on progress in relation to the completion of the Internal Audit Plan for 2022/23.
- 7.2 That members discuss the position in relation to the completion of agreed internal audit recommendations as at 6 September 2023.

Cancelled

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
							Not	Important	Needs Attention	Op	
Quarter 1											
Community Activity	SNC2314	8	8	6	Fieldwork concluding.						
TOTAL		8	8	6							
Quarter 2											
Covid-19 Relief Grants	SNC2302	8	8	5	Fieldwork underway.						
Community Assets	SNC2312	8	8	5	Fieldwork underway.						
TOTAL		16	16	10							
Quarter 3											
Council Tax and NNDR	SNC2308	15	15	0.5	Scoping meetings held.						
Risk Management	SNC2305	4	4	0.5	Scoping meetings held.						
Procurement and Contract Management	SNC2303	10	10	0							
Business Continuity and Emergency Planning	SNC2304	8	8	0							
Accounts Payable	SNC2306	10	10	0							
Local Council Tax Support and Housing Benefit	SNC2307	15	15	0							
Elections	SNC2315	8	8	1	APM (Audit Planning Memorandum) issued on 11 July 2022. Fieldwork due to start on 4 October 2022.						
TOTAL		70	70	2							
Quarter 4											
Key Controls and Assurance	SNC2301	10	10	0							
Payroll and HR	SNC2309	8	8	0							
Economic Development	SNC2310	9	9	0.5	APM (Audit Planning Memorandum) in preparation.						
Housing Strategy and Affordable Housing	SNC2311	6	6								
Leisure	SNC2313	10	10								
TOTAL		43	43	0.5							
IT Audits											
Service Desk	SNC2317	5	5	0							
Post-Implementation Finance System	SNC2318	3									
Network Security and Infrastructure Management	SNC2316	9									
TOTAL			17								
Follow Up											
Follow Up	N/A	12	12	6							
TOTAL		12	12	6							
TOTAL		16	16	24.5			0	0	0	0	
Percentage of plan completed				15%							

APPENDIX 2 – STATUS OF AGREED INTERNAL AUDIT RECOMMENDATIONS

			Completed bt 1 April 2022 and 6 September 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							0			
SNC2009	Income	Reasonable						1				1			
2020/21 Internal Audit Reviews															
SNC2102	Corporate Governance	Reasonable						1				1			
SNC2108	Key Controls and Assurance	Reasonable						1				1			
SNC2104	HR and Payroll	Reasonable						1				1			
SNC2112	Remote Access	Reasonable						1		1		2			
2021/22 Internal Audit Reviews															
SNC2206	Counter Fraud and Corruption	Limited								6		6			
SNC2203	Annual Governance Statement	Substantial									1	1			
SNC2209	Accountancy Services	Reasonable										0		2	1
SNC2202	Performance Management, Business Planning	Reasonable						1				1			
SNC2214	Disaster Recovery	Limited				1			1	2	1	5	1	2	
SNC2211	Homelessness and Housing Options	Reasonable		2								0	0	2	1
SNC2205	Corporate Health and Safety	Substantial			1							0			2
SNC2210	Covid-19 Business Grants	Reasonable						1				1			
TOTALS			0	2	2	1	2	6	1	8	2	20	1	6	4

Cancelled

APPENDIX 3 – OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS – 2020/21

Job	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Number of times revised	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	Chief of Staff	30/06/2021	31/12/2022	3	Outstanding	The Oracle implementation has been delayed by Suffolk County Council. It is now looking like the move over will take place in the autumn, although a firm date is still to be confirmed. With this in mind, it is requested that this recommendation is extended to December 2022.
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	Assistant Director of ICT/Digital and Transformation	01/10/2021	31/12/2022	3	Outstanding	We are currently completing an ISO maturity assessment that will cover policy and procedure which is due to be completed by the end of June 2022. The outputs of this will then lead to a rewrite of all policies including any existing policies to ensure we are complying with industry standards. Based on the revised completion date of the maturity assessment and then need for circulation and sign off a revised due date of end of Q3 is requested.

Cancelled

APPENDIX 4 – OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS – 2021/22

Job	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Number of times revised	Status	Latest Response
SNC2214 Disaster Recovery	Recommendation 1. DR provision be considered for new systems.	Urgent	AD Transformation, Innovation and IT	01/09/2022	N/A	0	Outstanding	No response received.
SNC2214 Disaster Recovery	Recommendation 3. Regular DR tests be scheduled and undertaken.	Urgent	AD Transformation, Innovation and IT	01/02/2022	30/09/2022	1	Outstanding	New Infrastructure project is ongoing with a completion timeline anticipated for July 2022. The implementation of the new infrastructure will provide the platform for this can only be completed in line with the delivery and closure of this project. Recommend revised due date of end of Q2 to allow for any unforeseen potential project slippage.
SNC2214 Disaster Recovery	Recommendation 4. A formal IT risk management process be developed to assess potential DR scenarios.	Important	AD Transformation, Innovation and IT	01/09/2022	N/A	0	Outstanding	No response received.
SNC2214 Disaster Recovery	Recommendation 5. Increasing the DR resilience at both Broadland and South Norfolk councils by sharing DR services be formalised.	Important	AD Transformation, Innovation and IT	30/06/2022	30/09/2022	1	Outstanding	New Infrastructure project is ongoing with a completion timeline anticipated for July. The implementation of the new infrastructure will provide this resilience and therefore, can only be completed in line with the deliver and closure of this project. Recommend revised due date of end of Q2 to allow for any unforeseen potential project slippage.
SNC2206 Counter Fraud and Corruption	Recommendation 3: A Counter Fraud and Corruption Strategy be devised, applying to all aspects of the Councils' business. This should be communicated throughout the Councils and acknowledged by those charged with governance. A strategy provides a framework for preventing and tackling bribery, fraudulent and corrupt acts against the Councils.	Important	AD Finance	30/04/2022	30/09/2022	3	Outstanding	The Fraud report will be going to Cabinet in September. The interim due date is now therefore end of September, and the reason for the change of due date is due to cabinet reports being deferred to September Cabinet meeting.
SNC2206 Counter Fraud and Corruption	Recommendation 4: Proactive work be undertaken to raise awareness of potential fraud.	Important	AD Finance	30/04/2022	30/09/2022	3	Outstanding	Update as above

Job	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Number of times revised	Status	Latest Response
SNC2206 Counter Fraud and Corruption	Recommendation 5: A programme of work be introduced to improve staff awareness and responsiveness to fraud across the Council.	Important	AD Finance	30/04/2022	30/09/2022	3	Outstanding	Update as above
SNC2206 Counter Fraud and Corruption	Recommendation 6: An annual fraud plan be devised, agreed by committee and reflect resources mapped to risks and arrangements for reporting outcomes. This plan should cover all areas of the local authority's business and include activities undertaken by contractors and third parties or voluntary sector activities.	Important	AD Finance	30/04/2022	30/09/2022	3	Outstanding	Update as above
SNC2206 Counter Fraud and Corruption	Recommendation 7: The Councils to introduce an official programme to publicise fraud and corruption cases internally and externally, which is positive and endorsed by the council's communications team.	Important	AD Finance	30/04/2022	30/09/2022	3	Outstanding	Update as above
SNC2206 Counter Fraud and Corruption	Recommendation 9: A fraud and corruption response plan should be devised to cover all areas of counter fraud work: prevention, detection, investigation, sanctions and redress.	Important	AD Finance	30/04/2022	30/09/2022	3	Outstanding	Update as above

Cancelled

Agenda Item: 9

FRAG Committee Work Programme

16 September 2022

Progress Report on Internal Audit Activity
Internal Audit Satisfaction (verbal Item)
Strategic Risk Update
Verbal Update on the Progress with the 2020/21 External Audit

Faye Haywood
Faye Haywood
Sinead Carey
Rodney Fincham

20 January 2023

Progress Report on Internal Audit Activity
Internal Audit Follow Up Report
Independent Member of the Finance, Resource, Audit and Governance Committee
Statement of Accounts 2021/22
Audit Results Report 2020/21
Strategic Risk Register
Q2 Performance Report
Rules of Financial Governance (tbc)
Verbal update on the progress with the 2020/21 External Audit

Faye Haywood
Faye Haywood
Faye Haywood
Rodney Fincham
External Audit
Sinead Carey
Rodney Fincham/Sinead Carey
Rodney Fincham
Rodney Fincham

24 March 2023

Strategic and Annual Internal Audit Plans 2022/23
Annual Report of Audit Committee
Self Assessment of the Audit Committee
Strategic Risk Register
Q3 Performance Report
Review of Local Government Ombudsman 2022

Faye Haywood
Faye Haywood/Erika Voinic
Faye Haywood
Sinead Carey
Rodney Fincham/Sinead Carey
Julia Tovee-Galey