

Audit and Standards Committee

Thursday 21 January 2021 at 5.00 pm

To be held as an online video conference. To access the meeting, click on the 'View the Webcast' link below

The Press and Public are Welcome to Attend

Membership

Councillor Sioned Richards (Chair), Simon Clement-Jones (Vice Chair), Angela Argenzio, Adam Hurst, Dianne Hurst, Mohammed Mahroof and Josie Paszek

Independent Co-opted Members

Alison Howard.

PUBLIC ACCESS TO THE MEETING

The Audit and Standards Committee oversees and assesses the Council's risk management, control and corporate governance arrangements and advises the Council on the adequacy and effectiveness of these arrangements. The Committee has delegated powers to approve the Council's Statement of Accounts and consider the Annual Letter from the External Auditor.

The Committee is also responsible for promoting high standards of conduct by Councillors and co-opted members.

A copy of the agenda and reports is available on the Council's website at <http://democracy.sheffield.gov.uk>. You may not be allowed to see some reports because they contain confidential information.

Recording is allowed at meetings of the Committee under the direction of the Chair of the meeting. Please see the website or contact Democratic Services for details of the Council's protocol on audio/visual recording and photography at council meetings.

If you require any further information please contact Abby Brownsword in Democratic Services on 0114 273 5033 or email abby.brownsword@sheffield.gov.uk.

FACILITIES

N/A

**AUDIT AND STANDARDS COMMITTEE AGENDA
21 JANUARY 2021**

Order of Business

- 1. Welcome and Housekeeping Arrangements**
- 2. Apologies for Absence**
- 3. Exclusion of the Press and Public**
To identify items where resolutions may be moved to exclude the press and public.
- 4. Declarations of Interest** (Pages 7 - 10)
Members to declare any interests they have in the business to be considered at the meeting.
- 5. Minutes of Previous Meeting** (Pages 11 - 18)
To approve the minutes of the meeting of the Committee held on 26th November 2020.
- 6. ICT Insourcing from Capita** (Pages 19 - 22)
Report of the Assistant Director, ICT Service Delivery.
- 7. Update on Fraud Prevention Activities in a Covid-19 Environment.** (Pages 23 - 30)
Report of the Head of Strategic Finance.
- 8. Annual Standards Report** (Pages 31 - 42)
Report of the Director of Legal and Governance
- 9. Work Programme** (Pages 43 - 48)
Report of the Director of Legal and Governance.
- 10. Strategic Risk Management** (Pages 49 - 70)
Report of the Internal Audit and Corporate Risk Manager.
- 11. Dates of Future Meetings**
To note that meetings of the Committee will be held at 5.00 p.m. on:-

Thursday 18th January 2021
Thursday 18th March 2021 (additional meeting, if required)
Thursday 15th April 2021
Thursday 10th June 2021
Thursday 29th July 2021

This page is intentionally left blank

ADVICE TO MEMBERS ON DECLARING INTERESTS AT MEETINGS

If you are present at a meeting of the Council, of its executive or any committee of the executive, or of any committee, sub-committee, joint committee, or joint sub-committee of the authority, and you have a **Disclosable Pecuniary Interest (DPI)** relating to any business that will be considered at the meeting, you must not:

- participate in any discussion of the business at the meeting, or if you become aware of your Disclosable Pecuniary Interest during the meeting, participate further in any discussion of the business, or
- participate in any vote or further vote taken on the matter at the meeting.

These prohibitions apply to any form of participation, including speaking as a member of the public.

You **must**:

- leave the room (in accordance with the Members' Code of Conduct)
- make a verbal declaration of the existence and nature of any DPI at any meeting at which you are present at which an item of business which affects or relates to the subject matter of that interest is under consideration, at or before the consideration of the item of business or as soon as the interest becomes apparent.
- declare it to the meeting and notify the Council's Monitoring Officer within 28 days, if the DPI is not already registered.

If you have any of the following pecuniary interests, they are your **disclosable pecuniary interests** under the new national rules. You have a pecuniary interest if you, or your spouse or civil partner, have a pecuniary interest.

- Any employment, office, trade, profession or vocation carried on for profit or gain, which you, or your spouse or civil partner undertakes.
- Any payment or provision of any other financial benefit (other than from your council or authority) made or provided within the relevant period* in respect of any expenses incurred by you in carrying out duties as a member, or towards your election expenses. This includes any payment or financial benefit from a trade union within the meaning of the Trade Union and Labour Relations (Consolidation) Act 1992.

*The relevant period is the 12 months ending on the day when you tell the Monitoring Officer about your disclosable pecuniary interests.

- Any contract which is made between you, or your spouse or your civil partner (or a body in which you, or your spouse or your civil partner, has a beneficial interest) and your council or authority –
 - under which goods or services are to be provided or works are to be executed; and
 - which has not been fully discharged.

- Any beneficial interest in land which you, or your spouse or your civil partner, have and which is within the area of your council or authority.
- Any licence (alone or jointly with others) which you, or your spouse or your civil partner, holds to occupy land in the area of your council or authority for a month or longer.
- Any tenancy where (to your knowledge) –
 - the landlord is your council or authority; and
 - the tenant is a body in which you, or your spouse or your civil partner, has a beneficial interest.
- Any beneficial interest which you, or your spouse or your civil partner has in securities of a body where -
 - (a) that body (to your knowledge) has a place of business or land in the area of your council or authority; and
 - (b) either -
 - the total nominal value of the securities exceeds £25,000 or one hundredth of the total issued share capital of that body; or
 - if the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which you, or your spouse or your civil partner, has a beneficial interest exceeds one hundredth of the total issued share capital of that class.

If you attend a meeting at which any item of business is to be considered and you are aware that you have a **personal interest** in the matter which does not amount to a DPI, you must make verbal declaration of the existence and nature of that interest at or before the consideration of the item of business or as soon as the interest becomes apparent. You should leave the room if your continued presence is incompatible with the 7 Principles of Public Life (selflessness; integrity; objectivity; accountability; openness; honesty; and leadership).

You have a personal interest where –

- a decision in relation to that business might reasonably be regarded as affecting the well-being or financial standing (including interests in land and easements over land) of you or a member of your family or a person or an organisation with whom you have a close association to a greater extent than it would affect the majority of the Council Tax payers, ratepayers or inhabitants of the ward or electoral area for which you have been elected or otherwise of the Authority's administrative area, or
- it relates to or is likely to affect any of the interests that are defined as DPIs but are in respect of a member of your family (other than a partner) or a person with whom you have a close association.

Guidance on declarations of interest, incorporating regulations published by the Government in relation to Disclosable Pecuniary Interests, has been circulated to you previously.

You should identify any potential interest you may have relating to business to be considered at the meeting. This will help you and anyone that you ask for advice to fully consider all the circumstances before deciding what action you should take.

In certain circumstances the Council may grant a **dispensation** to permit a Member to take part in the business of the Authority even if the member has a Disclosable Pecuniary Interest relating to that business.

To obtain a dispensation, you must write to the Monitoring Officer at least 48 hours before the meeting in question, explaining why a dispensation is sought and desirable, and specifying the period of time for which it is sought. The Monitoring Officer may consult with the Independent Person or the Council's Audit and Standards Committee in relation to a request for dispensation.

Further advice can be obtained from Gillian Duckworth, Director of Legal and Governance on 0114 2734018 or email gillian.duckworth@sheffield.gov.uk.

This page is intentionally left blank

Audit and Standards Committee

Meeting held 26 November 2020

PRESENT: Councillors Sioned-Mair Richards (Chair), Simon Clement-Jones (Deputy Chair), Angela Argenzio, Adam Hurst, Mohammed Mahroof and Howard (Independent Co-Opted Member)

.....

1. APOLOGIES FOR ABSENCE

1.1 An apology for absence was received from Councillor Josie Paszek due to a badly broken arm and the Committee sent its best wishes for a speedy recovery.

2. EXCLUSION OF THE PRESS AND PUBLIC

2.1 No items were identified where resolutions may be moved to exclude the press and public.

3. DECLARATIONS OF INTEREST

3.1 No declarations of interest were made.

4. MINUTES OF PREVIOUS MEETING

4.1 The minutes of the meeting of the Committee held on 15th October 2020 were approved as a correct record.

5. INFORMATION MANAGEMENT ANNUAL REPORT

5.1 Mark Gannon, Director of Business Change and Information Solutions and Catherine Hodgkinson, Senior Information Management Officer, attended the meeting and presented the report.

5.2 Mark Gannon informed the Committee that the Annual Report was retrospective and would not show the impact of Covid-19. This would be reflected in the next year's report.

5.3 Information Management was a complex landscape, subject to law and codes of practise, mainly General Data Protection Regulations (GDPR), Freedom of Information (FOI) and Regulation of Investigatory Powers (RIPA). The Council also had a strong network of Caldicott Guardians who were responsible for protecting the confidentiality of people's health and care information and making sure it is used properly.

5.4 GDPR covered mainly Data Protection (DP) and this was an ongoing and ever-

changing field. Constant vigilance was needed and the area was under constant review, to reflect guidance from the Information Commissioner's Office and caselaw. The most commonly received request under data protection law was that of Subject Access Requests. 2019/2020 was the first year in which the Council achieved a target of 85% of requests being responded to within the statutory time period. This was a major improvement on previous years, especially within the context of a higher volume of requests received than in previous years.

- 5.5 FOI included a number of obligations to which the Council must respond. 93% of FOI requests received were responded to on time. A number of internal reviews had been requested.
- 5.6 The Council was also working on improving how open data was published. Officers were encouraged to publish as much as possible, as this could reduce the amount of FOI requests received.
- 5.7 231 data security incidents had been logged in 2019/20. Officers were encouraged to report data breaches, no matter how small. Only five data breaches had needed to be reported to the Information Commissioner's Office (ICO).
- 5.8 RIPA powers were very specific and were used infrequently. Only 3 applications were granted in 2019/20. The use of RIPA was independently assessed on a three year rolling programme and the last inspection had had a positive outcome. A correction to the report was noted. At paragraph 8.5 of the report, it was reported that the Council had conducted two surveillance activities under the Directed Surveillance Authorisations. However, the Committee was advised that this figure should have read 'three' surveillance activities.
- 5.9 Councillor Angela Argenzio stated that she was pleased that training was mandatory and asked that the list of officers be placed on the Members intranet. A progress report was requested on the GDPR Action Plan. She further asked whether there were any worries regarding Brexit and DP and whether any departments were resistant to sharing open data.
- 5.10 Mark Gannon noted that Catherine Hodgkinson was currently working on a status report on GDPR and that Brexit was causing some concerns regarding where data is stored and contract assessments. Catherine Hodgkinson confirmed that ICO guidance prioritised suppliers processing personal data and assurances were being sought from suppliers that they would remain compliant with any regulations. It was also noted that there was no resistance to data migration, but it possibly wasn't given enough focus.
- 5.11 Councillor Simon Clement-Jones asked what the Council would use its RIPA powers for. Catherine Hodgkinson explained that RIPA could only be used in very limited circumstances, mainly in Trading Standards cases. All authorisations were approved by the relevant Executive Director and a magistrate. The authorisations were also time limited.
- 5.12 Councillor Mohammed Mahroof asked whether the Council suffered from Council

House Tenancy Fraud and Linda Hunter confirmed that this was not a known problem, but this would be confirmed to Members.

- 5.13 Councillor Adam Hurst asked how the Council got to know about fraud. It was explained each department could have different types of fraud. There was a dedicated team within Internal Audit who responded to any referrals or whistleblowing cases. This team also regularly met with fraud teams from Core Cities and South West Yorkshire Group and identified common themes and potential fraud areas.
- 5.14 **RESOLVED:** That the annual information governance update be noted.

6. ANNUAL GOVERNANCE STATEMENT

- 6.1 Gillian Duckworth, Director of Legal and Governance attended the meeting and presented the report.
- 6.2 The Council is required to produce and have signed off, as part of its annual accounts, an Annual Governance Statement (AGS). The statement is intended to identify any significant control weaknesses and also to set out how the Council intends to address any weaknesses identified.
- 6.3 The AGS covered the 2019/20 period, so the majority of the impact of Covid-19 and how governance has changed will be covered in the 2020/21 AGS.
- 6.4 Areas of weakness included SEND performance. A lot of work had been done to improve performance and this year had seen an increase in demand which has slowed progress, however, there was confidence that SEND performance was now showing an improvement. The second area of weakness was a failure to meet ombudsman response time. This would be referred to EMT to agree a strategy to improve performance.
- 6.5 The Chair asked who monitored ombudsman performance and Gillian Duckworth explained that there is a dedicated Ombudsman team within customer services but that it was Directors that were required to take action, EMT considered the reports and an annual monitoring report is submitted to Audit and Standards Committee.
- 6.6 Councillor Adam Hurst asked whether an organisation without a good reputation with the ombudsman was at more of a risk of maladministration. Gillian Duckworth explained that each case was considered by the Ombudsman on its own merit, but there could be a reputational risk.
- 6.7 Councillor Mohammed Mahroof raised concerns around SEND performance and felt that the process needed to be sped up. The Chair felt that this was an issue for Scrutiny Members to raise with the relevant Cabinet Member. Gillian Duckworth noted that it was a serious issue which was why it was raised in the AGS.

- 6.8 **RESOLVED:** that the contents of the Statement and that this has been signed by the Council Leader, Chief Executive and the Executive Director of Resources and that the statement forms part of the Annual Accounts, be noted.

7. ANNUAL INTERNAL AUDIT OPINION REPORT

- 7.1 Linda Hunter, Senior Finance Manager, attended the meeting and presented the report. It is a requirement of the Public Sector Internal Audit Standards (PSIAS) that an annual report is produced on the work undertaken by the Internal Audit section.
- 7.2 The annual Internal Audit report to Committee is to highlight the work that has been undertaken by Internal Audit during the year and it supports the Council's AGS. The report illustrates the resources, structure, professional standards and Key Performance Indicators (KPI).
- 7.3 Councillor Angela Argenzio asked how the public could be reassured that Internal Audit were strict enough. Linda Hunter replied that Internal Audit had access to the Audit and Standards Committee to refer concerns upwards, they had access to EMT, were Members of relevant professional bodies (i.e. CIPFA and MIIA) and have professional standards (i.e. PSIAS) to which they must adhere. Also Internal Audit are independently reviewed at least every 5 years as part of the PSIAS requirements.
- 7.4 **RESOLVED:** That the content of the report and the opinion of the Senior Finance Manager be noted.

8. REPORT OF THOSE CHARGED WITH GOVERNANCE (ISA 260)

- 8.1 Stephen Clark and Hayley Clark from Ernst and Young, the Council's external auditors, attended the meeting and presented the report.
- 8.2 Stephen Clark informed the Committee that the external audit had been challenging this year. Ernst and Young and the Council had had to adapt and continue to work together in a positive way and he extended his thanks to Dave Phillips and the team.
- 8.3 Key risks included property, plant and equipment value and commercial income which had been hit by the pandemic. Pensions was also a challenging issue as the valuation was subject to market volatility.
- 8.4 There were also Value for Money (VFM) issues, which had been well managed to date. These would continue to be scrutinised and there would be pressures on spending going forward.
- 8.5 Hayley Clark explained that for property, plant and equipment there had been a formula error in the spreadsheet and a further error, but both netted each other off. There were still a number of other matters to close out.

- 8.6 Some additional work on pensions was taking place following the reports back from Deloitte (the external auditor of South Yorkshire Pensions Authority), as there was a query still outstanding. There were also some queries on PFI schemes to close down.
- 8.7 Additional work on Going Concern has been carried out, the cash flow forecast had been looked at which required mandatory consultation. This consultation was not expected to change the outcome.
- 8.8 Two risks had been identified under the VFM work. West Bar regeneration and Heart of the City. The 2019/20 arrangements were satisfactory, but they may need to be looked at again in the future.
- 8.9 Dave Phillips, Head of Strategic Finance, said that it had been a challenging year for everyone. He thanked both the Council's account team and the external audit team for working well and being no less thorough and providing professional challenge. It was hoped to complete the audit by Christmas for sign off by the Chair of Audit and Standards Committee.
- 8.10 Councillor Simon Clement-Jones asked a question that although the Council was in a sound financial position at the moment, what did the Council need to look out for over the coming months? Stephen Clark agreed that the Council was in a sound position currently, but even a large Council could tip quickly. Poor decisions could include reckless, ill-informed decisions or no decisions. However, Sheffield City Council had a history of trying to make good decisions and he encouraged the Committee to look out for poor decisions.
- 8.11 Councillor Angela Argenzio commented that it was important that the Council made decisions, but it should also try to build up reserves. Stephen Clark explained that the Council would need to make choices. It was important to take the advice of professional officers. The reserves were not too bad currently and it would be important to make judicious use of reserves and examine decisions. Be risk aware and have exit plans.
- 8.12 Councillor Mohammed Mahroof said that it was important to keep asking about West Bar and Heart of the City and thanked Ernst and Young for the reassurances. Stephen Clark replied that it was right to look at city centre issues. The high street had changed and the Council would need to be visionary in its approach.
- 8.13 **RESOLVED:** That the report be noted.

9. STATEMENT OF ACCOUNTS 19/20

- 9.1 Dave Phillips, Head of Strategic Finance, attended the meeting and presented the report.
- 9.2 Dave Phillips explained that Committee had seen the draft Statement of Accounts

in June and Members had had training with an external trainer. There were a couple of uncorrected items. In the changes to PFI, there were a couple of transactions that had been entered the wrong way round. Discussions were still ongoing on how to treat Covid-19 grants, but this would not change the Council's position. Due to some work that was still ongoing, it was requested that approval be given to delegate authority to the Chair of the Audit and Standards Committee to sign off the Statement of Accounts when complete.

9.3 Councillor Simon Clement-Jones asked where the Council was at with regard to its reserves. Dave Phillips replied that the Council had a very small surplus last year and the current position was reasonable. The pandemic had created very significant lost income and additional expenditure, but there would be Government financial support in 2020/21 and 2021/22, but the Council would be under pressure after that.

9.4 Councillor Simon Clement-Jones asked why short-term investments had increased. Dave Phillips explained that a £30 million COVID-related grant had been received at the end of March 2020, which had increased the short-term investment balance at the year end, until the funds are needed to meet COVID related expenditure. The Council's cash position was relatively robust currently and for the foreseeable future.

9.5 Members asked questions regarding what assets had been sold during 2019/20 and why short-term debtors had been lower. Officers undertook to supply details to the Committee.

9.6 The Chair thanked officers on behalf of the Committee and noted that it had been a difficult year.

9.7 **RESOLVED:** That (1) Audit and Standards Committee note the Memo to those Charged with Governance (ISA 260) 2019/20; and

(2) Audit and Standards Committee delegates approval of the Statement of Accounts for 2019/20 to the Chair of the Committee and to request that delegated approval also be given to the Chair of the Audit and Standards Committee to conclude the audit by signing the Letter of Management Representations.

10. RESPONSE FROM EMT REGARDING THE OUTSTANDING AUDIT RECOMMENDATIONS

10.1 Linda Hunter, Senior Finance Manager, explained that the Outstanding Audit Recommendations had been reported to EMT twice. 27 recommendations were outstanding over nine reports. EMT had written to the relevant Directors. Six recommendations had now been implemented. EMT had looked at why the recommendations had been delayed and would now monitor the progress with the remaining recommendations.

10.2 15 recommendations were now outstanding for IT areas. Some of these had been unavoidable due to other work pressures, for example the COVID pandemic.

Significant effort had been made by the IT team implementing new systems to enable remote working and equipment rolled out to over 6000 staff. There was also the major insourcing of Capita which had an impact on the availability of resources.

- 10.3 Four were outstanding on the fraud e-learning, but this package has now been designed and the next stage is for the Development Hub to check the format and layout prior to publication. Individual services were still looking and assessing their own fraud risks and mitigations, for example, the Enforcement Agent no longer collected cash.
- 10.4 Councillor Angela Argenzio said that with regard to the insourcing of IT, the Committee had been reassured that resources were in place to manage this and felt that the department was using the pandemic as an excuse when things had not gone well.
- 10.5 Eugene Walker, Executive Director – Resources, informed the Committee that the Capita transfer had gone very well and the Capita staff who had transferred in had integrated very well. During the pandemic 6000 laptops had been rolled out to staff across the Council, Contact Centre staff had been given equipment to work from home. There had been a need to quickly change processes which had been made difficult by Covid-19. Capita had made some moves difficult and some negotiations had stretched out over six months.
- 10.6 The Chair said that staff had worked very hard and she was impressed by the staff response to the pandemic.
- 10.7 Councillor Adam Hurst felt that there were issues with IT before the pandemic, but the department had done a good job. It was very difficult to bring resources back in house.
- 10.8 Eugene Walker acknowledged that there were some longer term issues to be worked on. Gillian Duckworth reminded Members that an update report on the insourcing of IT was due at the next meeting of the Committee.
- 10.9 **RESOLVED:** That the update be noted.

11. WORK PROGRAMME

- 11.1 Abby Brownsword, Principal Committee Secretary, presented the report.
- 11.2 As the January agenda looked very full, it was proposed that the Committee utilise the February committee date.
- 11.3 The Annual Audit Letter 2019/20 and the Universal Credit update could be moved to February. The review of the Code of Conduct and the review of Standards Complaints could also be moved to a future meeting.
- 11.4 Dave Phillips noted that due to change in deadlines, the Formal Response to

Audit (ISA 260) Recommendations would be moved to the April meeting.

11.5 The Chair informed Committee that she had invited the new CEO to attend a meeting of the Committee in the New Year.

11.6 **RESOLVED:** That (1) the work programme be noted; and
(2) changes to the work programme be made as detailed above.

12. DATES OF FUTURE MEETINGS

21.1 Future meetings of the Audit and Standards Committee would be held on:

Thursday 21st January 2021

Thursday 18th February 2021

Thursday 18th March 2021 (additional meeting, if required)

Thursday 15th April 2021

Thursday 10th June 2021

Thursday 29th July 2021



Audit and Standards Committee Report

Report of: Mike Weston, Assistant Director ICT Service Delivery

Date: 12 January, 2021

Subject: ICT Insourcing from Capita

Author of Report: Mike Weston, Assistant Director ICT Service Delivery

Summary: To provide the Committee with an update on the completion of the ICT Insourcing from Capita.

Recommendations: To note the current position and for a further report to be provided to the Audit and Standards Committee by June 2021 by the Revenues and Benefits Migration Project Lead Officer.

Background Papers: None

Category of Report: OPEN

Statutory and Council Policy Checklist

Financial Implications
NO
Legal Implications
NO
Equality of Opportunity Implications
NO
Tackling Health Inequalities Implications
NO
Human rights Implications
NO:
Environmental and Sustainability implications
NO
Economic impact
NO
Community safety implications
NO
Human resources implications
NO
Property implications
NO
Area(s) affected
None
Relevant Cabinet Portfolio Member
Councillor Terry Fox, Cabinet Member for Finance
Is the item a matter which is reserved for approval by the City Council?
NO
Press release
NO

UPDATE ON ICT SOFTWARE AND HARDWARE ASSET MANAGEMENT AUDITS

1.0 INTRODUCTION

- 1.1 The Council had engaged Capita to provide a fully managed ICT Service since 2009.
- 1.2 Cabinet approved delegation to negotiate termination of this managed service contract to the Executive Director of Resources, who executed a decision on 14th April, 2019:
- to issue notice to exercise the break clause to Capita to exit all services (ICT, Revenues and Benefits and FBT) at the contract break point on 4th January, 2020; and
 - to retain the option to negotiate further service delivery by Capita (if necessary) beyond 4th January, 2020 under the contract
- 1.3 This followed a long and protracted negotiation that sought to terminate the ICT elements of the contract before the break clause in the contract. As part of this initial attempt to end parts of the ICT contract.

2.0 BACKGROUND

- 2.1 Although the contract with Capita terminated on 4 January 2020 the termination included agreement that Capita-owned applications would remain with Capita under a new software as a service contract. This contract provided for Capita to migrate Integra, Academy Revenues and Benefits, AIM Pay 360 and Capita One Education from their hosting location in West Malling to Capita Software Services 'in the cloud' and that Capita would complete these migrations.
- 2.2 All other application would be migrated by the Council to its new datacentre owned by Microsoft.

3.0 PROGRESS ON INSOURCING

- 3.1 The ICT Service was successfully insourced on 4 January 2020 and plans were in place to migrate all applications by June 2020.
- 3.2 Capita have moved Capita One Education, Integra and AIM Pay 360 to their final hosting locations, but have failed to move Academy Revenues and Benefits to the new Software as a Service Solution and given that the Council is heading into annual billing it has been agreed that this will now not move until May 2021 to ensure no adverse impact on the annual Council Tax Billing process, which started in late December 2020.

- 3.3 The Council's ICT Service have moved all other application except one from Capita to their new hosting application. The one remaining application – Housing Information at Work – was scheduled to move to Northgate in December 2020, but this was hampered by the availability of Northgate resources and is now scheduled to be completed by 1 February 2021, although the Council is pushing Northgate for an earlier date.
- 3.4 Transition of all applications has been slower than originally planned; it has been hampered by Capita delays and the obvious impact of COVID 19 on the availability of resources who were also setting up a brand new remote infrastructure for all Council employees.
- 3.5 However, it is worth noting that during these difficult times the ICT Service has been able to take control of the core infrastructure and make significant progress in improving the ICT capabilities of the staff across the Council that would just not have been possible if our ICT service and infrastructure was still run by Capita.
- 3.6 Improvements have included:
- Migrated the vast majority of services from Capita without major incident in January and established the new internal service;
 - Implemented Content Guru Storm Contact Centre Telephony and expanded this to support COVID efforts across Portfolios;
 - Deployed ZOOM conference facilities to over 500 users;
 - Deployed approximately 7000 Windows 10 devices to enable remote working;
 - Deployed over 2700 mobile telephones to support staff working at home;
 - Expanded remote access from 500 to 6100 capacity to enable home working during the Pandemic;
 - Successful migration to Exchange online with over 7000 users successfully migrated during November and December; and
 - Provided TEAMS telephony facilities (Presence, Chat and Video Meetings) for over 200 users needing access for communication with the Police and Ofcom.

4.0 RECOMMENDATIONS

- 4.1 To note the successful insourcing of the ICT service from Capita and the migration of the vast majority of Council ICT systems to their new locations, and for a final update report to be provided to the Audit and Standards Committee by June 2021 by the Revenues and Benefits Migration Project Lead Officer.



*Audit and Standards
Committee Report*



REPORT TO AUDIT AND STANDARDS COMMITTEE

DATE

12th January 2021

REPORT OF Head of Strategic Finance

ITEM

SUBJECT Update on fraud prevention activities in a covid environment.

SUMMARY

The purpose of this report is to inform the Audit and Standards Committee of the work undertaken by Internal Audit in relation to fraud risk during the current covid pandemic.

RECOMMENDATIONS

1. That the Audit and Standards Committee notes the content of this report.

FINANCIAL IMPLICATIONS

No

PARAGRAPHS

CLEARED BY

L Hunter

BACKGROUND PAPERS

CONTACT POINT FOR ACCESS

TEL NO.

AREA(S) AFFECTED

CATEGORY OF REPORT

Open

Statutory and Council Policy Checklist

Financial implications
YES /NO Cleared by: Linda Hunter
Legal implications
Yes /NO Cleared by:
Equality of Opportunity implications
YES /NO Cleared by:
Tackling Health Inequalities implications
YES /NO
Human rights implications
YES /NO
Environmental and Sustainability implications
YES /NO
Economic impact
YES /NO
Community safety implications
YES /NO
Human resources implications
YES /NO
Property implications
YES /NO
Area(s) affected
Corporate
Relevant Scrutiny Board if decision called in
Is the item a matter which is reserved for approval by the City Council? YES /NO
Press release
YES /NO

Sheffield City Council

Internal Audit and Risk Report

Report to the Audit and Standards Committee

January 2021

Subject: Update on fraud prevention activities in a covid environment.

This report was requested by the Audit and Standards Committee to provide an update on the position of audit work to deal with potentially fraudulent activity during the current covid crisis.

The report gives a brief overview of some of the activity undertaken by internal audit to prevent, detect and deal with potentially fraudulent activity in the current year (2020/21). This includes both potential frauds that may be undertaken by employees and fraud that may be perpetrated by third parties against the Council.

The Internal Audit service is well aware that the vast majority of people both within and outside the Council will be rallying round in the time of national crisis to ensure that services are maintained and that business can function in an efficient and ethical manner. However it is important to note that some individuals and criminal organisations will look upon this crisis as an opportunity to try to undertake fraudulent activity. It has been noted that some 'gangs' have targeted loans administered by central government on an industrial scale.

Internal audit are fully aware of these issues and have been targeting its resources in the best ways possible to try to support the organisation in preventing fraud.

Work ongoing.

The audit plan for 2020/21 has been under constant review. As the risks have changed within individual audit reviews, so have the risks that we have examined. Following discussions with management some audits have been added to the plan to replace reviews which due to changes in activity could not take place this year. These new reviews have mainly focused upon areas which were affected by Covid. These changes should not affect the overall output number and coverage of the plan, but will allow for greater assurance where the potential risks are occurring and to ensure that adequate and effective probity is in place.

The Covid areas added to the plan include:

Absence Recording and Monitoring for Covid 19, to review the application and adherence to guidance regarding recording absences related to Covid 19. This will ensure that absence is correctly recorded and managed.

Decision making and the application of Category 1-4 decisions, to review the agreement, roll-out and application of the emergency decision-making scheme. This will ensure that decisions were appropriately made and recorded.

Corporate costs of the Covid 19 activity, to review the corporate cost of the Covid 19 pandemic across the Council, including arrangements for monitoring additional spend and a review of returns completed and submitted to relevant parties.

Use of credit cards and payment cards during the Covid 19 pandemic, a review to assess arrangements for the use and monitoring of spend on credit cards across the portfolios (People and Place). To include a review and assessment of the process to accept the increased use of payment cards and handheld devices.

Rough Sleepers - emergency hotel spending and monitoring, a government directive was received for Local Authorities to find accommodation for all rough sleepers during the Pandemic. This review will consider arrangements for sourcing, assigning and paying for emergency accommodation.

Infection Control Fund - Support Package for Care Homes, a review to assess the allocation process and governance arrangements for this grant.

Payment of Providers - Arrangements for support during Covid, to provide assurance to management that there are adequate controls in place to prepay providers, including effective and prompt reconciliations.

Free Early Learning (FEL) - top up payments to providers, to provide assurance to management that there are adequate controls in place to make 'top' up payments to providers, including effective and prompt reconciliations.

Personal Protective Equipment (PPE) procurement and recharging, to provide assurance that arrangements for the procurement of PPE for South Yorkshire are robust, and that appropriate charging mechanisms are in place to equitably apportion costs.

Staff Expenses in relation to Covid 19 costs, to provide assurance to management that there are adequate and consistent controls to prevent fraudulent staff claims.

Several other reviews have also been undertaken this year to support management, for example:

- Supporting the Incident Management Group (IMG)
- Non-SCC Volunteer Expenses Process, to support management in the development of non-SCC volunteer expenses process. Also, undertaking appropriate testing to ensure adherence to the defined process.
- Discretionary Grants Process, to support management in the development of the grant process, including the Post Assurance checking process and reporting requirements to BEIS.

Much of this work above is ongoing, however from the work undertaken to date we are not aware of any organised criminal activity. Any issues will be brought to the attention of the Audit and Standards Committee through the normal monitoring and reporting arrangements.

Covid Grant Support.

The government has made available large sums of money to support the Council's activity and to make grants to individuals and companies to support them in the crisis.

A large amount of money has been made available and paid out by the Council to local businesses. Internal Audit have undertaken a lead role in verifying several of these grants.

The Small Business Grant Fund (SBGF) and the Retail, Hospitality, and Leisure Grant Fund (RHLCGF) form part of the financial support package provided by Central Government during the first lockdown. These grants were paid based on the rateable value of a hereditament. Central Government provided a lump-sum grant of £115m and asked SCC to passport this money to eligible businesses.

The scheme asked we prioritise speed over in-depth checks and the Commercial and Business Development team established and administered the schemes which saw over 9,000 applications accepted and over £98m paid out to eligible businesses. Shortly after the start of the schemes BEIS asked for a digital reporting tool be completed each month and Internal Audit undertook this role. In completing this Internal Audit have examined 174 applications valuing £2m. No evidence of systematic or organised crime fraud was detected.

The key consideration was to make the payment to individuals as quickly and as simply as possible to support the keep economy and maintain jobs. These grants were 'rushed out' and, in some instances, the detailed conditions were received after the payments were made. There was little opportunity to undertake testing at the time. This was compounded by the fact that officers were working from home and did not have full access to all of the relevant systems.

Consequently retrospective checking was undertaken to identify any erroneous payments.

Payments were made quickly and efficiently and in total over the three grant schemes 8,244 grants were paid out totalling just over £98m. Of these grants 44 have so far been found to be invalid with a value of £555,000. These are not classified as fraud as there may well have been issues with the processes used. These grant overpayments have been followed up and currently just 26 grants totalling £305,000 remain outstanding. These will be followed up through our normal debt collection process. This amount is less than half a percent of the grants paid out.

There are only a couple of grants which appear to be fraudulent. These have been examined by Internal Audit and are being followed up separately through normal channels. We have gained intelligence from other Councils, Banks and from the National Anti-Fraud Network (NAFN) which as supported us in this work.

National Fraud Initiative.

This is a two-yearly process which is reported to members of this committee. The Council is required to submit data sets to the Cabinet Office for data matching processes to help in the indication of possible matches which may indicate fraud. The normal payroll, and other data was submitted on time in October 2020 and data matches are expected in the next month.

As part of the Government's drive to identify and reduce fraud, we have been asked to submit additional data sets this year. These relate to payments made for Covid grants. The Council is currently collating the data required and will be submitting this prior to the required deadline of the end of January 2020. We will receive the data matches on the present timetable by the 31st March 2020. It is likely that potentially fraudulent activity will be identified, which will need investigation. This is mainly because matches will be made to third party data.

Some Councils have undertaken a pilot exercise, and this has identified some issues which we will follow up in our work.

Normal Internal Audit Fraud Case work.

The level of frauds notified within the Council regarding employees has dropped this year, but this is not surprising. Although the disciplinary processes had to be suspended by HR for a time, this has now recommenced. Internal Audit continue to undertake reviews and provide support to managers in the reviews that they carry out.

We have had more notifications of potential fraud to do with third parties and these have taken considerable time to review and follow up.

We have also supported other authorities in providing information under the data protection act to support their work.

Financial Design Authority Group.

The Finance and Commercial Service has set up a design authority group, this is to ensure that going forward changes to controls regarding finance are closely monitored and agreed in advance. The group meets regularly to consider issues and the Senior Finance Manager Audit and Risk Manager sits on the main group and allocates resources to support individual activity. Our key aim is to ensure that probity is maintained and that the risk of fraud is minimised.

Internal Audit have so far been involved in the issues surrounding the vouchers used in the Moor Market, before Christmas to encourage economic activity.

Internal Audit was also involved in the financial processes surrounding the issuing of Covid Fixed Penalty Notices.

Business Continuity.

To ensure Internal Audit has robust business continuity planning an Assistant Audit and Risk Manager has been undertaking an Accredited Counter Fraud Specialist

training course. This will add to the counter fraud capacity of the team and provide increased flexibility when leading or assisting with investigations.

Fraud E- Learning.

The Fraud E-Learning package has been produced by Internal Audit and has been submitted to the team in learning development to turn this into a package for the E-Learning system. There has been a delay in this occurring, as the service are awaiting new IT which will allow them remote access to the specialist system that they require. This has been on order for a time and should arrive shortly.

The Fraud E-Learning package has been developed to give support to officers and members in understanding fraud risks and in putting in place measures to prevent/reduce the prevalence of fraud. The package has been tailored to the needs and processes of the Council.

The package covers the following areas.

1. Introduction to fraud
2. Fraud Definition
3. Fraud types
4. How to prevent Fraud
5. Reporting Fraud
6. How to respond to fraud
7. National Fraud Initiative (NFI)
8. Bribery
9. Money Laundering
10. Frequently Asked Questions
11. Further Information

This package will support the policies agreed by this Committee in 2019 and their implementation was supported by the Executive Management Team. All of these documents are readily available on the internet and have been widely distributed.

Summary

It is hoped that this report will provide the required assurance the Committee requires in relation to Covid and Counter Fraud.

Member Action

Members are asked to note the report.



Audit and Standards Committee Report

Report of: Gillian Duckworth, Director Legal & Governance

Date: 21 January 2021

Subject: Audit and Standards Committee Annual Report 2019-20

Author of Report: Abby Brownsword, Principal Committee Secretary

Summary:

The report highlights the activities of the Committee and provides details of the outcome of the Standards complaints received from June 2019 to December 2020.

Recommendations:

That the Committee:-

- (a) Comments on the Annual Report; and
 - (b) Approves the report for submission to Full Council.
-

Background Papers: None

Category of Report: OPEN

Statutory and Council Policy Checklist

Financial Implications
NO Cleared by:
Legal Implications
NO Cleared by:
Equality of Opportunity Implications
NO Cleared by:
Tackling Health Inequalities Implications
NO
Human rights Implications
NO:
Environmental and Sustainability implications
NO
Economic impact
NO
Community safety implications
NO
Human resources implications
NO
Property implications
NO
Area(s) affected
NONE
Is the item a matter which is reserved for approval by the City Council?
NO
Press release
NO

Audit and Standards Annual Report 2018

1.0 INTRODUCTION

- 1.1 This is the fourth Annual Report of the merged Audit and Standards Committee and covers the period from June 2019 to December 2020. The Committee will receive this information on a yearly basis and although named the Audit and Standards Annual Report, the information contained within the reports will be primarily Standards related.

2.0 BACKGROUND

- 2.1 Changes to the Standards regime were introduced in July 2012 following the Localism Act 2011. Although it was no longer a statutory requirement to have a Standards Committee, Full Council approved the retention of a Committee to deal with complaints and adopted a new Members' Code of Conduct and a Procedure for Dealing with Standards Complaints.

3.0 MAIN BODY OF THE REPORT

Including Legal, Financial and all other relevant implications (if any)

- 3.1 The Standards responsibilities of the merged Audit and Standards Committee include monitoring the Council's complaints process, training, learning and development, and advising the Council on the adoption and revision of relevant policies and Corporate issues.
- 3.2 As such, the attached report covers these areas in detail, summarising Standards activities from June 2019 - December 2020.

4.0 RECOMMENDATIONS

- 4.1 That the Committee comments on the attached report; and approves the report for submission to Full Council.

This page is intentionally left blank

AUDIT AND STANDARDS COMMITTEE

STANDARDS REPORT 2019 - 2020

To be considered at the Audit & Standards Committee on the 21st
January 2021 and at a forthcoming Council Meeting

Foreword

I am pleased to present this report which provides a summary of Standards activities from June 2019 through to December 2020.

I would like to thank our Independent Persons, David Waxman and Jo Cairns, for their work in assisting the Monitoring Officer. I would also like to thank Sarah Cottam, Democratic Services Team Manager and Abby Brownsword, Principal Committee Secretary.

I recommend that Council receives this report on Standards Committee activities in 2019/20.

Councillor Sioned-Mair Richards
Chair of the Audit and Standards Committee
January 2021

CONTENTS

	Page
Foreword by the Chair of the Committee	1
1. Introduction	3
3. Standards-Specific Role of the Audit and Standards Committee	3
4. Membership of the Committee	4
5. Monitoring Officer/Support to the Committee	4
6. Complaints	5
7. Independent Persons	5
8. Parish and Town Councils	6
9. Policy and Corporate Issues	6
10. Training and Development	6
11. Other Areas of Work	6
12. The Year Ahead	7
13. Recommendation	7

1. **Introduction**

1.1 This is the third Standards Annual Report of the merged Audit and Standards Committee and covers the period from June 2019 to January 2021.

1.2 Changes to the Standards regime were introduced in July 2012 by the Localism Act 2011. Although it was no longer a statutory requirement to have a Standards Committee, Full Council approved the retention of a Committee to deal with complaints and adopted a new Members' Code of Conduct and a Procedure for Dealing with Standards Complaints. The three Parish and Town Councils adopted a Joint Members Code of Conduct and a Joint Procedure for Dealing with Standards Complaints.

1.3 Two Independent Persons are appointed jointly, as required by the Localism act 2011 with Barnsley MBC to assist the Monitoring Officer in dealing with complaints.

2. **Standards-Specific Role of the Audit and Standards Committee**

2.1 The Standards responsibilities of the Committee, as set out in the Constitution, are:

- To promote and maintain high standards of conduct by Councillors, Co-opted Members and Representatives on Committees and Sub-Committees.
- To assist Councillors, Co-opted Members and Representatives to observe the Members' Code of Conduct.
- To advise the Council on the adoption or revision of the Members' Code of Conduct and Protocols relating to Councillor and Officer behaviour.
- To monitor the operation of the Members' Code of Conduct.
- To advise, train or arrange to train Councillors, Co-opted Members and Representatives on matters relating to the Members' Code of Conduct.
- To monitor, review and make recommendations to the Council with regard to the Learning and Development policy for Councillors, Co-opted members and Representatives.
- To discharge the functions of dealing with complaints against Councillors and Co-opted Members as set out in Procedure for Dealing with Complaints Regarding City, Parish and Town Councillors and Co-opted Members.
- To advise the Council on the adoption and revision of its Whistleblowing Policy and monitoring the operation of that Policy.

- To monitor and review procedures relating to gifts, hospitality and personal interests, for Councillors and officers.
- To monitor the Council's complaints process and the Council's response to complaints to the Ombudsman.

3. **Membership of the Committee**

- 3.1 The Audit and Standards Committee has 7 (non-executive) Members with proportionality applied and a maximum of 3 non-voting co-opted members. (Where standards related matters are to be considered by the Committee, the three Parish/Town Councils would be invited to jointly send one representative to attend the meeting for those items as an observer).
- 3.2 Meetings of the Consideration and Hearing Sub-Committees are arranged as and when required to deal with complaints referred on following assessment. The Sub-Committees are made up of 3 members of the Audit and Standards Committee, usually the Chair, Vice-Chair and another member of the Committee, a non-voting co-opted member is also required to sit on the Sub-Committee.

4. **Monitoring Officer/Support to the Committee**

- 4.1 Gillian Duckworth is the Council's Monitoring Officer and Director of Legal and Governance. The Monitoring Officer is a statutory role that:-
- Supports the Standards Committee together with the Independent Persons;
 - Contributes to the promotion and maintenance of high standards of conduct within the Council;
 - Maintains systems and processes for dealing with allegations of breaches of the Code of Conduct for Members;
 - Investigates and reports to the Standards Committee on allegations of breaches of the Code of Conduct for Members;
 - Has rights of access to any information from Members and/or officers in connection with a standards complaint;
 - Establishes and maintains registers of members' interests, gifts and hospitality;
 - Acts as a point of contact for advice and/or queries by elected members
 - Maintains and updates the Constitution;
 - Advises on various issues, poor administration and impropriety;
 - Attends all meetings of the Cabinet.
- 4.2 Further support to the Committee was provided by Paul Robinson and Abby Brownsword, Principal Committee Secretaries and Sarah Cottam, Democratic Services Team Manager who assists the Monitoring Officer with complaints concerning Councillors and provides support to Consideration/Hearing Sub-Committee's.

4.3 The Council is required by the Local Government and Housing Act 1989 Act to provide the Monitoring Officer with “such staff, accommodation and other resources as are, in their opinion, sufficient to allow those duties to be performed”. The Monitoring Officer has confirmed that she has the necessary resources to meet the requirements of her role.

5. **Complaints**

5.1 The number of complaints made per year and a breakdown by the findings is set out below:-

Complaint Outcome	2019 (Jan-Dec)	2020 (Jan to Dec)
Take No Action (no breach)	14	8
Withdrawn or Invalid	1	4
Informal Resolution	5	1
Refer to Consideration Sub-Committee with an Investigation	1	0
Refer to Consideration Sub-Committee without an Investigation	1	1
Open		17
Total	22	31

5.2 In the period 2019, the Consideration Sub-Committee met twice, subsequently no cases have been referred on to a Hearing Sub-Committee. In the period 2020, to the Consideration Sub-Committee met once and did not refer the case to a Hearing Sub-Committee.

6. **Independent Persons**

6.1 The Council must appoint at least one Independent Person. Their role is advisory and they do not have a vote on any Council committee. An Independent Person can be consulted by the Monitoring Officer, the Member who is subject to a complaint and the Audit and Standards Committee.

6.2 The two Independent Persons, David Waxman and Jo Cairns, provide invaluable assistance to the Monitoring Officer in dealing with Standards complaints.

6.3 An Independent Person is involved in each complaint and consulted at various stages of the process.

7. **Parish and Town Councils**

- 7.1 The Monitoring Officer provides advice and support to the three Parish and Town Councils and these are reflected in the numbers of reported Standards complaints dealt with in 2019 and 2020.

8. **Training and Development**

- 8.1 As part of the induction for new Councillors, information was provided on the Members' Code of Conduct, the Standards regime, the Register of Interests, the key principles of good governance, the Member/Officer Relations Protocol and how the Council and decision making works. The induction also included a practical exercise, using case studies to help Members' understanding of the Members' Code of Conduct and Members' interests.
- 8.2 Further training was provided, which was open to all Members, on the role of Councillors, good governance and Standards.
- 8.3 An Ethical Standards Workshop took place for Audit and Standards Committee Members to consider how the recommendations of the Committee for Standards in Public Life report on Ethical Standards, dated January 2019, could be adopted into the Council's codes and processes.
- 8.4 In addition, specific training took place for Members of the Planning and Highways and Licensing Committees which covered the related legal framework and decision making and particular requirements relating to Member's interests and bias.

9. **Policy and Corporate issues**

The Committee has provided oversight and responded to the following policies, protocol, reports and consultations:

- 9.1
- Local Government Ethical Standards – A Review by the Committee on Standards in Public Life
 - Information Governance Annual Report
 - Annual Ombudsman Report

10. **Other Areas of Work**

- 10.1 The Monitoring Officer has ensured that all new Councillors had submitted their Register of Interests form relating to Disclosable Pecuniary Interests and Other Interests and that existing Councillors had reviewed and updated their interests.
- 10.2 The Monitoring Officer maintains a regular dialogue with the Council's other Statutory officers to consider and review governance arrangements. The Monitoring Officer also maintains a dialogue around governance with the Leaders and/or Whips of the political groups represented on the Council.

11. **The Year Ahead**

- 11.1 The work programme continues to ensure the Audit and Standards Committee receives updates on Standards related issues including an Annual Report throughout the year and will also include consideration of Ombudsman and Whistleblowing reviews of procedures.
- 11.2 Once the work being carried out at a national level to formulate a model code of conduct has been completed, the Committee will consider the Code of Conduct again.

12. **Recommendation**

- 12.1 (a) That Council receives and notes this report acknowledging the work of the Audit and Standards Committee in 2019 and 2020; and
- (b) agrees the actions set out in paragraph 11 for the Monitoring Officer to report back progress to a future committee.



Audit and Standards Committee Report

Report of: Director of Legal and Governance

Date: 21st January 2021

Subject: Work Programme

Author of Report: Abby Brownsword, Democratic Services
(Tel - 0114 273 5033)

Summary:

The report provides details of an outline work programme for the Committee.

Recommendations:

That the Committee:-

- (a) considers the Work Programme and identifies any further items for inclusion;
and
 - (b) approves the work programme.
-

Background Papers: None

Category of Report: OPEN

Statutory and Council Policy Checklist

Financial Implications
NO Cleared by:
Legal Implications
NO Cleared by:
Equality of Opportunity Implications
NO Cleared by:
Tackling Health Inequalities Implications
NO
Human rights Implications
NO:
Environmental and Sustainability implications
NO
Economic impact
NO
Community safety implications
NO
Human resources implications
NO
Property implications
NO
Area(s) affected
NONE
Is the item a matter which is reserved for approval by the City Council?
NO
Press release
NO

WORK PROGRAMME

1. Purpose of Report

1.1 To consider an outline work programme for the Committee.

2. Work Programme

2.1 It is intended that there will be at least five meetings of the Committee during the year with three additional meetings arranged if required. The work programme includes some items which are dealt with at certain times of the year to meet statutory deadlines, such as the Annual Governance Report and Statement of Accounts, and other items requested by the Committee. In addition, it also includes standards related matters, including an annual review of the Members Code of Conduct and Complaints Procedure and an Annual Report on the complaints received.

2.2 An outline programme is attached and Members are asked to identify any further items for inclusion.

3. Recommendation

3.1 That the Committee:-

- (a) considers the Work Programme and identifies any further items for inclusion;
and
- (b) approves the work programme.

**Gillian Duckworth
Director of Legal and Governance**

This page is intentionally left blank

Audit and Standards Work Programme 2019-20- Working Copy

Date	Item	Author
18 February 2021	Annual Audit Letter 2019/20	Ernst and Young (External Auditor)
	Annual Ombudsman Report	Corleen Bygraves-Paul (Service Delivery Manager)
	Universal Credit Update	Tim Hardie (Director of Finance and Commercial Services)
	LGA Model Code of Conduct	Gillian Duckworth (Director of Legal and Governance)
	Work Programme	Gillian Duckworth (Director of Legal and Governance)
18 March 2021	(Additional meeting if required)	
15 April 2021	Internal Audit Plan 2021/22	Linda Hunter (Senior Finance Manager)
	Progress on High Opinion Audit Reports	Linda Hunter (Senior Finance Manager)
	Compliance with International Auditing Standards	Dave Phillips (Head of Strategic Finance)
	Certification of Claims and Returns Annual Report 2019/20	External Auditor (EY)
	External Audit Plan 2020/21	External Auditor (EY)
	Annual Audit Fee Letter 2020/21	External Auditor (EY)
	Formal Response to Audit (ISA 260) Recommendations	Dave Phillips (Head of Strategic Finance)
	Whistleblowing Policy Review and Update	Gillian Duckworth (Director of Legal and Governance)

Audit and Standards Work Programme 2019-20- Working Copy

	Work Programme	Gillian Duckworth (Director of Legal and Governance)
June 2021	Audit Training	External Facilitator (Gary Bandy)
10 June 2021	Summary of Statement of Accounts	Dave Phillips (Head of Strategic Finance)
	Internal Audit Annual Fraud Report	Linda Hunter (Senior Finance Manager)
	Annual Ombudsman Report	Ben Marston (Service Delivery Manager)
	Review of Members' Code of Conduct	Gillian Duckworth (Director of Legal and Governance)
	Review of Standards Complaints Procedure	Gillian Duckworth (Director of Legal and Governance)
	Work Programme	Gillian Duckworth (Director of Legal and Governance)

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A
of the Local Government Act 1972.

Document is Restricted

This page is intentionally left blank

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A
of the Local Government Act 1972.

Document is Restricted

This page is intentionally left blank