

Audit and Standards Committee

Thursday 27 July 2023 at 5.00 pm

Town Hall, Sheffield, S1 2HH

The Press and Public are Welcome to Attend

Membership

Councillors Mohammed Mahroof (Chair), Sioned-Mair Richards (Deputy Chair), Sue Alston, Fran Belbin, Simon Clement-Jones, Laura McClean and Henry Nottage.

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 can also see the reports to be discussed at the meeting if you call at the First Point Reception, Town Hall, Pinstone Street entrance. The Reception is open between 9.00 am and 5.00 pm, Monday to Thursday and between 9.00 am and 4.45 pm. on Friday. 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 Sarah Cottam in Democratic Services on 0114 273 5033 or email sarah.cottam@sheffield.gov.uk.

FACILITIES

There are public toilets available, with wheelchair access, on the ground floor of the Town Hall. Induction loop facilities are available in meeting rooms.

Access for people with mobility difficulties can be obtained through the ramp on the side to the main Town Hall entrance.

**AUDIT AND STANDARDS COMMITTEE AGENDA
27 JULY 2023**

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 5 - 8)
Members to declare any interests they have in the business to be considered at the meeting.
- 5. Minutes of Previous Meeting** (Pages 9 - 14)
To approve the minutes of the meeting of the Committee held on 22 June 2023
- 6. Internal Audit Annual Fraud Report** (Pages 15 - 38)
Report of the Senior Finance Manager, Internal Audit
- 7. Role of the Audit Committee and Training** (Pages 39 - 50)
Report of the Interim Director of Finance and Commercial Services
- 8. Annual Corporate Complaints Report 2022/23** (Pages 51 - 108)
- 9. Work Programme** (Pages 109 -118)
Report of the Interim General Counsel
- 10. Dates of Future Meetings**
To note that the next meeting of the Committee will be held on 21 September at 5.00 pm.

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ADVICE TO MEMBERS ON DECLARING INTERESTS AT MEETINGS

If you are present at a meeting of the Council, of its Policy Committees, 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 Standards Committee in relation to a request for dispensation.

Further advice can be obtained from David Hollis, Interim General Counsel by emailing david.hollis@sheffield.gov.uk.

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Audit and Standards Committee

Meeting held 22 June 2023

PRESENT: Councillors Mohammed Mahroof (Chair), Sioned-Mair Richards (Deputy Chair), Fran Belbin, Laura McClean, Henry Nottage and Alison Howard (Co-opted Independent Member)

1. APOLOGIES FOR ABSENCE

1.1 Apologies for absence had been received from Councillors Simon Clement- Jones and Sue Alston.

2. EXCLUSION OF THE PRESS AND PUBLIC

2.1 The Chair (Councillor Mohammed Mahroof) stated that the report at that agenda item 12 (Strategic Risk Management) were not available to the public and press because they contained exempt information described in Paragraph 3 of Part 1 of Schedule 12A of the Local Government Act 1972 (as amended) relating to the financial or business affairs of any particular person. Accordingly, the public and press would be excluded from the meeting during consideration of that item of business.

3. DECLARATIONS OF INTEREST

3.1 There were no interests declared at the meeting.

4. MINUTES OF PREVIOUS MEETING

4.1 **RESOLVED:** that the minutes of the meeting held on 9th March 2023 were approved as a correct record.

5. INTERNAL AUDIT TACTICAL PLAN 2023/24

5.1 The Committee considered a report regarding the Internal Audit Tactical Plan 2023/24, which presented the Internal Audit planning methodology and programme of work.

5.2 The plan that had been developed needed to be flexible and reactive to respond promptly to changing issues and risks that required Internal Audit review and input.

5.3 The Senior Finance Manager (Internal Audit) Linda Hunter drew the committee's attention to summary of the planned audit time for the current year which showed 114 outputs with assessed priorities of High, Medium,

Low and Statutory.

5.4 The Committee also noted the first call list which highlighted the reviews identified during the planning process which would not be completed on 2023/24. In most cases, there were service-based reasons why an audit review could not be undertaken in the current year.

5.5 Following question from members of the committee it was advised that:

- internal audit was an important part of the council and acted as a critical friend. Internal Audit was approached by other services, so had to be reactive;
- it was confirmed that Internal Audit had 13 staff and the hours within the plan were based around the plan, if more resource was needed then it would be requested from the wider finance team;
- it was advised that the Race Equality Commission report would remain on the action plan until progress was being made;
- the Lowcock report would be followed up in two parts and a progress report was expected in December;
- service charge methodology would be reviewed regularly to ensure these were fair and in line with current circumstances.

5.6 **RESOLVED:** That the Audit and Standards Committee endorses the Internal Audit Tactical Plan 2023/24 and its programme of works.

6. COMPLIANCE TO INTERNATIONAL AUDITING STANDARDS

6.1 The Committee considered a report regarding the compliance with International Standards on Auditing, which demonstrated that it had exercised the required oversight to meet the International Standards on Auditing.

6.2 The Senior Finance Manager (Internal Audit) Linda Hunter advised that the report outlined all the reports that had been submitted the committee.

6.3 Following a question regarding the recruitment of non-voting co-opted members it was confirmed that recruitment was currently being looked at to recruit to the remaining two vacancies. The current Co-Opted member's term had been extended to bridge the gap until these appointments were made.

6.4 **RESOLVED:** That the Audit and Standards Committee 1) confirm that the report gives an accurate reflection of the reports they have received and considered throughout the year and 2) confirm that they have now had an overview of the Council's systems of internal control so that they are assured that they are fulfilling the requirements of 'those charged with governance' under the International Auditing

Standards'

7. AUDIT RECOMMENDATION TRACKER PROGRESS REPORT

7.1 The Committee considered a report regarding the Internal Audit Tracker on progress with recommendation implementation. The report tracked progress made against recommendations in audit reports that had been given a no assurance opinion, or a limited assurance with high organisational impact opinion.

7.2 The Senior Finance Manager (Internal Audit) Linda Hunter advised that four reviews were added to the recommendation tracker report in December 2022. These were not followed up for the last report in January 2023 due to the original agreed implementation dates. For three of the reports the implementation dates had now passed and where included in the report.

These reports were:-

- Heritage Park Community School
- Holgate Meadows Community School
- Freedom of Information (FOI/Subject Access Requests (SAR) recovery plan.

For this period no new reports had been added.

7.3 Members raised concerns over FOI timescales and responding to these in a timely manner. It was advised that resource had been put into getting through the backlog of FOI's and there was a plan in place. There was a need to improve the systems we have in place and the processing times.

7.4 Sarah Green from the FOI team was on the forward plan to come and update the committee. It was requested that she bring a report back sooner.

7.5 In terms of the impact that this was having on staff, it was requested that an action be put in the plan to ensure support was in place for staff.

7.6 **RESOLVED:** - that the Audit and Standards Committee notes the content of the report and agrees to the removal of the following reports from the tracker;

- Direct Payments
- Adult Safeguarding

8. UPDATE ON GOVERNANCE ISSUES OUTLINED IN THE ANNUAL GOVERNANCE STATEMENT 2021/22

- 8.1 The Committee considered a report of David Hollis, Interim General Counsel, which updated on Governance Issues outlined in the Annual Governance Statement 2021/22.
- 8.2 As part of its annual Statement of Accounts, the Council must prepare and obtain approval for an Annual Governance Statement (AGS). The statement serves as an evaluation of the effectiveness of the Council's Internal control system. There were several control weaknesses identified in the AGS 2021/22 that the council must rectify.
- 8.3
- Personal Development Review (PDR) completion rates were significantly lower than target – Actions were implemented earlier this calendar year, meaning this issue was also identified as a non-compliance in the AGS 2022/23.
 - Completion of Mandatory Learning was behind target – Actions were implemented earlier this calendar year, meaning this issue was also identified as non-compliance in the AGS 2022/23.
 - Inconsistent establishment controls could hinder the ability to review service efficiency and effectiveness – Processes were currently being reviewed for establishment controls beginning with a review of fixed term and temporary contracts.
 - Retention and Disposal Schedules not present or routinely applied – work was in progress to make sure that new or replacement systems incorporate enquiries aimed to fully understand the capabilities of the system in terms of deletion and anonymisation at the tendering process. Actions continued to be implemented, meaning this issue was also identified as a non-compliance in the AGS 2022/23.
 - The Record of Processing Activities (ROPA) not kept up to date - Actions continued to be implemented, meaning this issue was also identified as a non-compliance in the AGS 2022/23.
 - Not processing information requests (FOI, EIR and SARs) within timescales- Actions continued to be implemented, meaning this issue was also identified as a non-compliance in the AGS 2022/23.
- 8.4 The Interim General Counsel advised that these issues were reported regularly through portfolio leadership teams.
- 8.5 Following questions from members the following points were noted:
- Staff not completing mandatory training would have IT system access removed;
 - It was felt that the quality of training was important, and it should not be a tick box exercise;
 - Recognition should be given to those staff who have completed the training,

as system issues had cropped up of staff not showing as completing training when they had.

- 8.6 **RESOLVED:** That the Audit and Standards Committee acknowledge the actions taken to address the control weaknesses relating to Human Resources and Information Governance, which were all being closely monitored by the Council's Performance and Delivery Board and Strategic Leadership Team.

9. SUMMARY OF STATEMENT OF ACCOUNTS (UNAUDITED)

- 9.1 The Committee considered a report of the Interim Director of Finance and Commercial Services, Tony Kirkham, that provided members of the Committee with a summary of the 2022/23 unaudited statement of accounts and explained the core statement and key notes to the accounts.
- 9.2 The committee were advised of the national problem with the External Auditors timings and the Interim Director of Finance and Commercial Services wanted to put on record his thanks to the team for the delivery of the accounts in the right deadlines.
- 9.3 The Finance Manager, Ruth Matherson encouraged members to look at the accounts online by September 2023. This was the deadline, however Ernst and Young (External Auditors) would not start to look at these until 2024.
- 9.4 Members were outraged by the external auditor delay, especially when the Council had completed its work by the deadlines and was being held up by a government strategy. It was advised that only 9% of the external auditing work had been done out of the 85% of councils that had completed their work.
- 9.5 Members asked if the council could recoup any fees due to the delays. The Interim Director of Finance and Commercial Services advised that the concerns over costings had been raised with the national body, but once the external auditors had completed their work, only then could the Council report back on costings.
- 9.6 Members asked how the issues were being communicated to the public. The Interim Director of Finance and Commercial Services advised that this was mentioned in the public reports and was being spoke about in public meetings. The Council were currently lobbying government until this was resolved. The accounts would be on the website, but without a conclusion from September.
- 9.7 **RESOLVED:** That the Audit and Standards Committee 1) notes the core statements and the key notes to the Unaudited Statement of Accounts for 2022/23 and 2) note the potential delay to the external audit of the 2022/23 Statement of Accounts.

10. WORK PROGRAMME

- 10.1 The Committee considered a report of the Interim General Counsel that outlined the work programme for the remainder of the municipal year. Members were asked to identify any further items for inclusion.
- 10.2 It was requested that a referrals section be incorporated into the programme, so that members can monitor this. The recent referral from Strategy and Resources Policy Committee would be added to the work programme for October 2023. A request was also made to include some training for the committee within the programme.
- 10.3 **RESOLVED:** that the Audit and Standards Committee noted and agreed to the above changes and requests to the work programme.

11. EXCLUSION OF THE PRESS AND PUBLIC

- 11.1 **RESOLVED:** That the public and press be excluded from the meeting before discussion takes place on the following item of business (Strategic Risk Management) on the grounds that, if the public and press were present during the transaction of such business, there would be a disclosure to them of exempt information as described in paragraph 3 of Schedule 12A to the Local Government Act 1972, as amended.

12. STRATEGIC RISK REPORT

- 12.1 The Internal Audit and Corporate Risk Manager, Helen Molteno introduced a report and gave a presentation providing an assessment of the Council's current Risk Management arrangements and the measures implemented to further strengthen and improve them and the current and emerging risks, their impact on service delivery and the controls in place to manage them.
- 12.2 **RESOLVED:** That the Audit and Standards Committee;
- (a) notes the current assessment of the Council's Risk Management arrangements and endorses the measures being taken to strengthen those arrangements; and
 - (b) notes the current and emerging risks and endorses the actions being taken to mitigate those risks.

13. DATES OF FUTURE MEETINGS

- 13.1 It was noted that the next meeting of the Audit and Standards Committee would take place on Thursday 27th July 2023 at 5:00pm.



Audit and Standards Committee Report

Report of: Senior Finance Manager, Internal Audit

Date: 27^h July 2023

Subject: Internal Audit Annual Fraud Report 2022/23

Author of Report: Stephen Bower, Internal Audit and Risk Manager

Summary: The purpose of this report is to inform the Audit and Standards Committee of the outcomes of the work undertaken by Internal Audit on fraud and corruption during 2022/23 and the proposed work for 2023/24.

Recommendations:

1. That the Audit and Standards Committee Members note the content of this report.
 2. That the Audit and Standards Committee Members note that the Council's policies in relation to fraud and corruption have been reviewed and fulfil the required governance arrangements for the Council.
 3. That the Audit and Standards Committee Members note the completed checklist for those responsible for governance (Appendix A).
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Background Papers:

Category of Report: Open

* Delete as appropriate

If Closed, the report/appendix is not for publication because it contains exempt information under Paragraph (insert relevant paragraph number) of Schedule 12A of the Local Government Act 1972 (as amended).'

Statutory and Council Policy Checklist

Financial implications
YES /NO Cleared by: L Hunter
Legal implications
Yes /NO
Equality of Opportunity implications
YES /NO
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

Report to the Council's Audit and Standards Committee

Fraud and Investigations

27th July 2023

Purpose of the Report

1. This is an annual report produced by Internal Audit to show the work that has been undertaken across the Council in relation to Fraud and Investigations. This report is to “those charged with governance” which in the case of Sheffield City Council is the Audit and Standards Committee, to show the work that has been undertaken within Internal Audit and how these fit into the national picture.
2. This report shows the outcomes from the work undertaken in 2022/23 and highlights the work to be undertaken in 2023/24. All of the Council's policies relating to fraud and corruption are available to all staff on the Intranet and have been embedded in the operation of the Council.
3. The Council has a full suite of policies which were fully revised and presented to this committee last year. They ensure that the Council has in place adequate governance arrangements for the prevention, detection, and prosecution of fraud against the Council. The policies have been reviewed this year, and no significant alterations were required. The legislation surrounding fraud has remained constant over the past year. Potential fraud may be covered by employees and the wider general public.
4. The most recent UK wide survey on Fraud and Corruption in local government was produced by Chartered Institute of Public Finance (CIPFA) in 2020, this correlates data from Councils and draws together an overall picture of fraud in Local Government across the country. Information from the CIPFA report is referenced in this report. The report was undertaken annually, and the Council contributed to this, however this was not done during Covid. It is anticipated that the report will recommence next year in line with the current Nation Fraud Initiative (NFI) cycle.
5. At the end of this report, we have provided a checklist (Appendix A) similar to previous years to provide the Audit and Standards Committee with assurance on the robustness of the Council's Counter Fraud arrangements. This has been revised to take account of the work that has been undertaken during the year.
6. As a service we continue to monitor trends in Fraud. We have regular reports from the National Anti-Fraud network (NAFN) with whom we are a member and action from our Bank, and CIPFA and Action Fraud. Fraud accounts for 41% of all notified crime against the individual, and this is rising year on year. Much of the crime such

as spam emails etc goes unreported. Number of computer misuse cases has also risen by 89% in the past 3 years. In the current economic climate, some individuals may be tempted to commit fraud due to their circumstance. In addition, organised crime is continually engaged in fraud activity against the council such as bank mandate fraud. There is also a noted increase in attempts to obtain data from the Council. Internal Audit and the Council as a whole must be vigilant to such threats and to try to ensure that our controls are such as to minimise these threats.

Background

7. According to the National Fraud Authority (NFA), public sector fraud costs the British taxpayer around £26 billion per year, equating to roughly four percent of government expenditure (this excluded covid grant fraud). Research by Policy Exchange finds that fraud and error during the COVID-19 crisis will cost the UK Government in the region of £4.6 billion. The government awarded the Council a significant number of grants across the year to support the citizens and economy of Sheffield. From the work undertaken at the time and previously reported the Council did not suffer significantly from fraud although some overpayments were made, and these continue to be recovered as part of normal processes.
8. The Cabinet Office is responsible for the National Fraud Initiative (NFI). This is a biennial process, where data is supplied from a number of Council systems and is matched to data supplied from other Councils and third parties such as Department for Work & Pensions (DWP), Her Majesty's Revenue & Customs (HMRC) and the Student Loans Company. Any data matches are then supplied back to the Council to be investigated. Internal Audit coordinates and facilitates the process on behalf of the Council. The Council last submitted the data to be matched in October 2022. This process went well and we submitted all data on time and following checking by the Cabinet office no issues were found with the data sets. Internal Audit also ensured that all relevant privacy notices were in place and that clients and staff were made aware that their data was to be used in this mandatory process.
9. The first data matches were received in February this year, with additional matches still being received and progress on these matches is reported in detail later in this report.
10. The Council has already responded to the Cabinet Office consultation for the 2023 exercise. The allows for lessons learnt to be fed into future exercises. The next date for submission will be September 2024, although an annual exercise takes place to match Single Person Discount (SPD) claims in Council tax. This allows us to identify any individuals who may not have notified the Council of change in circumstances.
11. As reported previously the Council no longer investigates Housing Benefit fraud. These are undertaken by the Single Fraud Investigation Service (SFIS) which is part of the Department for Work and Pensions (DWP). This is mentioned, as some of the work referenced particularly in regard to NFI includes figures relating to Housing

Benefit fraud. Although these are identified within the Council, they are passed to the DWP for investigation and ultimate sanction, although recovery of any overpayment remains the responsibility of the Council.

National Picture

12. It is recognised that each pound lost to fraud represents a loss to the public purse and reduces the ability of the public sector to provide services to the people who need them. According to recent data from CIPFA the cost of fraud to the public sector is estimated to be at least £45.5bn annually and of this £8.3mis related to Local Government. This increase in 2022 is due to the discovery of several issues relating to covid business grants awarded by Central Government which were found to be fraudulent.
13. The level of fraud reported in Local Government in 2022 was approximately £274 million. This is up about the same as the previous year and the average value remained constant at about £3,600.
14. The CIPFA report highlights 72,000 frauds have been detected and prevented across local authorities in 2019/20'
15. Fraud by its very nature is often difficult to detect. The better the controls that the Council has, the more that those wishing to undertake acts of fraud will look to target weaker and more vulnerable areas, which is why there is often a shift in the fraudsters focus. Sheffield is not complacent and as part of the Internal Audit annual plan which this committee approved at the last meeting, we look to ensure that where fraud is highlighted as a risk that adequate controls are in place.
16. Sheffield City Council has robust processes built into systems to try to prevent and detect fraud. These are backed up by relevant anti-fraud polices, these are available to all staff and have become embedded into Council processes. These should reduce the amount of fraud and aid in its early detection. The work of Internal Audit should also reduce the prevalence of frauds, by ensuring services and processes have robust controls in place.
17. To aid this process the Finance and Commercial service has introduced two new groups to support services in the delivery for new and strengthened financial processes. The Financial Design Authority (FDA) group reviews new systems and process which are to take place across the Council to ensure a robust approach to implementation and to ensure that the systems all align with one another and give value for money. The standards and policies group similarly reviews the Councils polices and financial standard to ensure that they are up to date and operate effectively. The Internal Audit service has representation on both groups and gives advice on the control framework and potential risk of fraud.

Reactive Work Undertaken in 2022/23

18. The level of investigations in 2022/23 increased marginally on the previous year, this was to be expected as the council's activity was refocussed during the initial Covid pandemic the previous year.
19. Internal Audit conducted 14 re-active investigations and assisted managers with a further 15 re-active investigations which arose in in 2022/23. Internal Audit also concluded investigation work on 2 re-active investigations and assisted managers with a further 7 investigations which had originated in 2021/22.
20. As the Council has such a large workforce covering many services there will always be a range of issues. These cases were from all directorates and included theft of cash or assets, falsification of timesheets, financial abuse of service user, excessive use of internet during work time and behaviour breaching standards within the Code of Conduct. The types of frauds identified within the Council mirror those found nationally. South Yorkshire Police were notified and involved where appropriate. Following investigation, appropriate sanctions were applied where the issues were found to be proven. This resulted in several dismissals / resignations. In some cases, it was also found that there was no or insufficient evidence of fraud for action to be taken.
21. The Council also continues to be attacked by criminal gangs using various types of phishing exercise. These are often aimed at committing bank mandate fraud. Work is ongoing in this area to ensure that the controls in place remain robust.
22. The number of instances of computer misuse identified and investigated continues to increase. There were also instances of individuals undertaking secondary employment which was not disclosed contrary to the Councils requirements and was incompatible with there current roles. Although there was no evidence of direct conflict these individuals chose to resign from the Council.
23. During the course of investigations, any control and process issues / weaknesses identified were reported to management for action.
24. Internal Audit continues to work closely with Human Resources. Human Resources often identify issues such as timesheet fraud as part of wider staffing issues and they have arranged a standard notification process for Internal Audit. There are also regular liaison meetings with Internal Audit, Human Resources, and the Monitoring Officer where investigations and governance issues are discussed. This ensures consistency of approach on these matters. Internal Audit has only a limited amount of qualified investigator resources and these are therefore targeted at the most appropriate cases.
25. Internal Audit also liaised with a number of outside organisations including various banks, HMRC, DWP and the Insolvency Service in relation to fraud allegations.

Fraud work across the Council in 2022/23

26. Other services across the Council (note – they are not part of the Internal Audit service structure) also identify and address fraud and theft. Some of the work undertaken and the outcomes are summarised below.

Blue Badges

27. Parking Services continues to remove Blue Badges where they are being abused. A recent change to the Blue Badge penalty system means that cautions can now be offered to the offender, as an alternative to prosecution. The option to offer a caution has enabled a more cost-effective penalty which stays on record and can be used as evidence should the offender misuse a Blue Badge in the future and a prosecution pursued.
28. In 2022/23 no prosecutions took place, the service is currently preparing cases for a number of cases to go to prosecution which will take place in due course. The service continues to enforce restrictions in a suitable manner, and they will be looking to impose the appropriate sanctions where these are required going forward.
29. Nationally the estimated average value per Blue Badge fraud cases is £687m. It should however be noted that the cost is per case and is likely to be lower in Sheffield, as we do not currently have a congestion charge (Clean Air Zone charges do not apply to private motor vehicles) or the scale of parking fees seen in London, where Blue Badge fraud would cost the authority considerably more.

Housing Tenancy and Right to Buy Fraud

30. It is difficult to fully determine the number of fraudulent tenancy cases as often the tenants hand back their tenancy when they are aware of an investigation taking place. This means that lengthy and costly legal action is avoided and the houses are once more available to be used by the citizens of Sheffield who need them. The Council will always take the appropriate legal action if fraud can be proven, even if the tenancy has been given up.
31. These cases were investigated by the Housing Fraud Team (this is a small team which is part of the housing service and has 2 qualified investigators), including Right to Buy cases.
32. The service had 92 active cases at the start of the year down by 30% on the previous year as the Covid backlog was cleared and they started an additional 80 cases and were able to close 103 cases throughout the year.
33. 21 properties were returned as tenants quit whilst under investigation. 4 further property was abandoned during an investigation. This is in line with the previous years and means that 25 properties could be re-let.
34. 4 Right to Buy properties were stopped with an estimated saving of £181,383.

35. One case went to court and the Council gained immediate possession of the property and the Council was awarded £1,380 in costs. The individual was also excluded from the Council rehousing register.

36. In addition, current action is ongoing in a current 2 criminal cases and further 2 cases where possession is being claimed. Additional work has also been undertaken in a further 8 cases where court action is being progressed.

37. In 2023/24 additional work is planned for the Housing Fraud Team, including:

- Briefings with local area policing teams on housing fraud.
- Housing Fraud briefings/refresher for SCC colleagues.

Bank Mandate Fraud

38. Bank mandate fraud continues to be a significant issue. Although we have robust controls in place to detect and prevent this, the Council is still targeted by organised criminal gangs who undertake phishing exercises. Methods are becoming more sophisticated, but our knowledge of this threat continues to develop. Alerts from neighbouring Local Authorities as well as the National Anti-Fraud Network (NAFN) and the police are regularly circulated to the relevant service areas.

Whistleblowing

39. The number of whistleblowing issues reported remains low. The current policy is being updated and will be rolled out shortly. In addition, HR have recently rolled out a pilot process to allow for individuals to raise concerns on issues. This has the potential to raise the number of frauds reported. Internal Audit are also publishing its direct fraud line as the Council moves to its new sharepoint sites.

Pro-Active Fraud Work 2022/23

40. Four pieces of pro-active counter fraud work have been undertaken by Internal Audit during the year. These involved a piece of work to examine the fraud controls in Small Business rates relief, Council Tax exemptions and a review of Members Declarations of Interest. A further review was undertaken to review specific controls in certain high-level systems. These did not identify any instances of fraud being undertaken.

41. Recommendations have been made in these areas where required, to improve control processes. Follow-ups of previous year's reviews were undertaken, and adequate progress had been made and reported to the Audit and Standards Committee via the Recommendation Tracker report.

42. In addition, there was work on data matches relating to the NFI exercise which are reported later.

The Counter-Fraud Plan for 2023/24

43. The councils internal audit department will continue to have an active role in the prevention detection and prosecution of fraud across the council. It will continue to support services through business partnering activity to ensure that we have a robust governance framework in place.
44. The internal audit plan for 2023/24 includes four pieces of pro-active work:
- Review of the payment methods used by the Council to make payments.
 - Review of the processes for managing Housing Tenancy Fraud.
 - Review the controls in place for the Clean Air Zone - Charges/ Exemptions from a fraud perspective.
 - To review the implications for the closure of the Council's Cash Office.

Fraud E-learning

45. Following the change of the Councils system to deliver E-learning a new package has been introduced. This has been promoted to all staff and has been made part of the managers mandatory learning. As of the first of July, 1684 or 19.3% of all staff had undertaken the training. In relation to manager's a total of 703 or 52% of all designated managers had undertaken the training.
46. The Fraud E-Learning package has been developed to give support to officers and members in understanding fraud risks and putting in place measures to prevent/ reduce the prevalence of fraud. The package has been tailored to the needs and processes of the Council.
47. In addition, all staff are required to confirm on an annual basis that they have read and understood the fraud responsibilities as part of the process to sign off the Officers Code of Conduct. In the past 12 months less than 12% had complied with this process, this will be followed up as it is key to ensuring that all staff are aware of the Councils requirements in relation to fraud and other relevant policies.
48. This Fraud E-Learning package will support the implementation of the Councils Anti-fraud policies.

Internal Audit Resources

49. Internal Audit now has three accredited counter fraud specialists, who undertake work in the fraud area, in addition to their other audit duties. This allows for flexibility in resourcing the natural peaks and troughs for the workload. One member of staff is moving out of Internal Audit, but agreement has been made to train additional staff so that we maintain a sufficient resource in this key and critical area. One member of

staff will be trained to an Accredited Counter Fraud Specialist level, the other will be at the entry level of a Counter Fraud Technician.

50. In 2023/24 the resources made available for fraud work is 289 days or 17% of the total days available. This is higher than last year partly due to the work on NFI, but also because we have been involved as a service is more complex fraud and disciplinary investigations.

51. The plan covers the following areas:

- Time for investigations (this is an allocation of time from which individual investigations are allocated).
- Time to undertake work on the National Fraud Initiative.
- Pro-active fraud reviews.
- Time to undertake an annual review of the Housing Benefits processes.

National Fraud Initiative (NFI)

52. The Council (SCC) has a statutory duty to supply a number of data sets covering such areas as payroll, pensions, creditors, housing tenants, blue badge holders, resident parking permits and right to buy. These were supplied to the Cabinet Office in October 2022.

53. Internal Audit ensured that SCC complied with the data privacy requirements and liaised with various SCC services and schools to ensure accurate data was submitted in advance of the deadline. For the first time the Cabinet Office advised that they charge financial penalties to any Local Authority who either submitted poor quality data or submitted data after the given deadline. SCC met the data quality threshold and submitted the data in advance of the deadline, so were not penalised.

54. The national exercise is undertaken to collate this information electronically and where appropriate to provide data matches. These matches were provided in February 2023 (with additional matches provided throughout the year).

55. The National Fraud Initiative (NFI) for 2020/21 initially returned 9084 data matches for the Council (excluding the duplicate match report).

56. Internal Audit have provided support and training to service areas where needed, as the secure portal was updated following a previous consultation.

57. As a result of a review of the matches, it was determined to concentrate efforts on reports where maximum benefit has been found. 3232 matches have been processed. No fraud has been identified to date, however work is still ongoing in other cases. It is pleasing to note that no results were identified that related to pension gratuities. Housing tenancy and Customer Services have worked hard and

provided resources to ensure all of their matches were completed promptly. The matches relating to the creditor address book have yet to be undertaken.

58. Nearly 600 customer records were updated following the review of deceased record matches.

Checklist for ‘Those Responsible for Governance’.

59. A checklist similar to previous years is included at Appendix A.

60. The tolerance of fraud within an organisation is a key element of a counter fraud framework. SCC has formally adopted a Policy Statement on Fraud and Corruption that underlines a zero tolerance to such acts. Fraud awareness training has been provided to services throughout the Council.

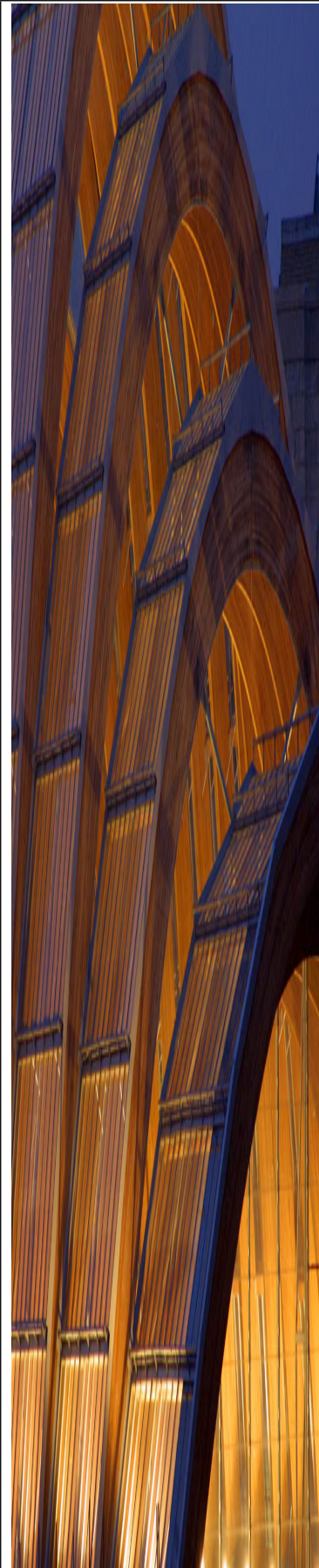
Recommendations

61. That the Audit and Standards Committee Members note the content of this report.

62. That the Audit and Standards Committee Members note that the Council’s policies in relation to fraud and corruption have been reviewed and fulfil the required governance arrangements for the Council.

63. That the Audit and Standards Committee Members note the completed checklist for those responsible for governance (Appendix A).

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Governance Checklist for Fraud 2022/23

**Sheffield City Council
July 2023**

**Prepared by Internal Audit on
behalf of the Audit and
Standards Committee**

Introduction

The checklist allows Councils to evaluate their arrangements. This document seeks to evaluate the arrangements in place within Sheffield City Council.

This document has been prepared by Internal Audit to highlight to the Councils Audit and Standards Committee which is referred to as “those charged with governance” that the Council has in place adequate arrangements for the prevention, detection and investigation of fraud that may occur within the Council.

General	Yes	No
1. Do we have a zero tolerance policy towards fraud?	✓	
<p><u>Actions</u></p> <p>The Council’s Anti-fraud and Corruption Policy Statement and Framework, contains a statement that clearly states that the Council has a zero tolerance to fraud, and that it expects its employees to uphold the highest ethical standards and to strictly adhere to its anti-fraud framework and associated policies.</p> <p>As part of the Officers Code of Conduct, the Policy Statement - Fraud & Corruption incorporates a message from the Chief Executive which clearly states the ‘zero tolerance’ approach of the authority. It incorporates the fact that any instances of fraud or corruption will be treated as gross misconduct.</p> <p>Internal Audit has produced an eLearning training section for Human Resources service (an additional page on the GoLearn platform) which supports the implementation of the counter-fraud policies across the Council. This is mandatory training for all managers and so far, 1684 (19.3% of the total) members of staff have completed the training. This rises to 52% of all managers for who this is a mandatory course.</p>		
2. Do we have the right approach, and effective counter-fraud strategies, policies and plans? Have we aligned our strategy with Fighting Fraud Locally?	✓	
<p><u>Actions</u></p> <p>The following fraud related strategies, policies and plans are in place: Financial Regulations 2023 Code of Conduct for officers Policy Statement – Fraud & Corruption (appendix to the above) Internal Audit Plan (incorporating pro-active and re-active counter fraud assignments) Internal Audit Service Plan (including specific counter-fraud related deliverables) Annual Governance Statement (fraud risks) Fraud awareness e-learning module on GoLearn platform</p>		

The Council has a full suite of policies for Anti-Fraud and Corruption; these were updated and endorsed by the Audit and Standards committee in 2023. The policies are designed to fit together in a consistent manner to ensure that they comply with the latest relevant legislation and guidance.

Anti-fraud and Corruption Policy Statement and Strategy – Overarching document which draws together all of the Councils other policies in relation to the fraud and corruption. It follows the CIPFA code in that it acknowledges the responsibilities of Officers and Members for countering fraud and corruption. It demonstrates how the Council will try to prevent fraud by identifying the fraud and corruption risk and then identifying strategies to mitigate these. It also sets out how the Council will pursue and take action against those who try to perpetrate fraud and corruption.

Fraud Risk - This document is designed to help managers in identifying fraud risks in their areas and to put forward strategies to manage and mitigate these risks.

Fraud Response Plan – This document has been written to aid managers in dealing with potential fraud issues and to investigate these in line with the relevant Council Human Resources policies.

Anti-Money Laundering Policy - This document was fully revised to comply with the current legislation in this area. It sets out what individuals need to do if they become aware of any potential money laundering activity.

Bribery and Corruption Policy – This document was devised to fill a gap in the Council's framework. By having this policy and adhering to it, it ensures that the Council has a defence should it or any of its employees be accused of bribery and corruption.

Know your Customer – This document is to aid checking of customers across the Council to comply with bribery and money laundering requirements.

Guidance to Schools – This is available to schools so that they can more easily identify and mitigate the risks that they face in relation to fraud and corruption.

Investigations Guidance – This provides information to support managers who are required to formally investigate allegations made against employees.

	Yes	No
3. Do we have dedicated counter-fraud staff?	✓	
<p><u>Actions</u></p> <p>Service Managers are responsible for the investigation of fraud within their respective areas. Internal Audit has accredited officers available to investigate larger scale allegations and provide advice to managers. It should be noted that as the cases are becoming more complex more input is needed from Internal audit. Internal audit has obtained approval to train more staff in this area,</p> <p>Internal Audit has a limited resource for fraud investigation as outlined in the Annual Audit Plan. At present there are three qualified fraud investigators in the service.</p> <p>There are dedicated officers in Trading Standards and in Housing to investigate housing tenancy fraud.</p> <p>Resource is also provided from service areas across the Council to undertake work on the NFI matches and with any resulting investigations.</p>		
	Yes	No
4. Do counter-fraud staff review all the work of our organisation?	✓	
<p><u>Actions</u></p> <p>Internal Audit maintains a resource to address fraud issues e.g. policy issues, serious allegations etc. and the Internal Audit plan contains a small number of counter fraud exercises to review specific fraud risks.</p> <p>Service management has the primary responsibility for internal fraud investigation (with the support of Human Resources).</p> <p>Internal Audit operates a risk-based approach to auditing and key risks are identified for inclusion in the audit plan in conjunction with service management. Internal Audit considers fraud risk for inclusion in the scope of each audit review.</p> <p>The Council has suitably qualified risk advisors within Internal Audit who can support services in identifying and mitigating all types of risk across the Council.</p>		

	Yes	No
5. Does a councillor have directorate responsibility for fighting fraud across the council?	✓	
<p><u>Actions</u></p> <p>The Strategy and Resources Committee of the Council is responsible for cross cutting developments and of the Council's budget and financial policy framework.</p> <p>The Audit and Standards Committee receive reports on Fraud arrangements across the Council and are responsible for reviewing the effectiveness of the arrangements in place.</p>		
	Yes	No
6. Do we receive regular reports on how well we are tackling fraud risks, carrying out plans and delivering outcomes?	✓	
<p><u>Actions</u></p> <p>The Annual Governance Statement provides a level of assurance that fraud risks have been identified and addressed.</p> <p>The Internal Audit Plan is endorsed by the Audit and Standards Committee on an annual basis and the Senior Finance Manager (Internal Audit) produces an annual report which includes information on counter fraud activities.</p>		
	Yes	No
7. Have we assessed our management of counter-fraud work against good practice?	✓	
<p><u>Actions</u></p> <p>A code of practice was produced by CIPFA in 2016 and this checklist reviews the Council's policies against the requirements of the Code.</p> <p>Internal Audit are members of the National Anti-Fraud Network (NAFN) and South and West Yorkshire Investigators Group (SWYFG) forums where best practice is shared, and this is incorporated into our methods of working.</p> <p>The Council has a suite of fraud and corruption policies to ensure that we have a consistent and comprehensive anti-fraud framework for the Council.</p>		
	Yes	No

8. Do we raise awareness of fraud risks with:		
■ new staff (including agency staff);	✓	
■ existing staff;	✓	
■ elected members; and	✓	
■ our contractors	✓	

Actions

Fraud is specifically covered in the Officer's Code of Conduct. It is a requirement that all agency staff must comply with the code, and it is the appointing manager's responsibility to ensure that the individuals concerned are fully compliant with the code at the start of their appointment. Specific short-term appointments such as those of polling clerks may not cover the full code but specific fraud issues pertinent to these posts are specifically raised with the individuals concerned.

Additional training has been provided to key staff on request. An online training programme for fraud is available on the GoLearn platform..

Commercial fraud risks are addressed by a requirement for contractors to comply with all current legislation (and indemnity provision) being incorporated into the standard terms and conditions. In addition, specific anti-competitive and anti-bribery conditions apply to the contracting process.

	Yes	No
9. Do we work well with national, regional and local networks and partnerships to ensure we know about current fraud risks and issues?	✓	

Actions

Sheffield City Council maintains membership with Core Cities and the South & West Yorkshire Fraud Investigators Group.

There are effective working arrangements in place between the Council and Department for Work and Pensions (DWP) to cover the requirements of the Single Fraud Investigation Service (SFIS).

The National Anti-Fraud Network (NAFN) and the Financial Crime Information Network provide bulletins on current fraud risks. Internal Audit staff are members of professional bodies such as CIPFA, Institute of Internal Auditors and CIMA. These bodies provide periodic updates in areas such as fraud risks. These updates are cascaded throughout the team as appropriate.

CIPFA is the lead accountancy body for fraud governance arrangements in Local Government. Internal Audit ensures that the Council complies with CIPFA guidance.

The Internal Audit Service of the Council is required to comply with the Public Service Internal Audit Standards. As part of the requirements of the standards, a peer review was undertaken in 2021 and the service was found to generally conform. Which is the highest accreditation.

	Yes	No
10. Do we work well with other organisations to ensure we effectively share knowledge and data about fraud and fraudsters?	✓	

Actions

As 9 and 10 above plus:

The Cabinet Office' National Fraud Initiative (NFI) operates under formal arrangements and provides for the sharing of data between local authorities and other participating organisations. As part of the South and West Yorkshire Investigators Group information on fraud issues is shared on a regular basis. A shared portal has been developed by Cheshire Council to allow this to be undertaken in an easier way.

We also use the online reporting system to Action Fraud.

	Yes	No
11. Do we identify areas where our internal controls may not be performing as well as intended? How quickly do we then take action?	✓	

Actions

As noted in the main body of the report Finance and Commercial Services has developed two groups, the financial design authority and the policy and standards group which coordinate the development of new financial systems and review and update financial policies and processes.

The majority of the annual Internal Audit Plan contains risk-based audits. A risk assessment is undertaken and discussions held with Service Directors to establish key risks. Each of the audits includes an assessment of the internal controls within scope to identify instances in which they are not present or not working effectively. Auditors consider fraud risks for each assignment.

Where appropriate recommendations are made to improve internal controls at the conclusion of each review, implementation is confirmed with the client and followed up.

A small number of pro-active counter fraud reviews are included in the Internal Audit Plan that focuses on activities where, due to the nature of the service, the risk of fraudulent activity is heightened. At the conclusion of appropriate re-active investigations, systems and controls are reviewed to identify weaknesses and to recommend improvements to prevent future instances of fraud both within the relevant service area and corporately.

A number of audits were undertaken following investigations to provide assurance to service areas where flawed internal controls had been identified during the investigation process.

	Yes	No
12. Do we maximise the benefit of our participation in the Cabinet Office National Fraud Initiative and receive reports on our outcomes?	✓	

Actions

The Council has been a participant in the NFI since 1995. Data matches are circulated to all relevant service areas for review and investigation where needed. Internal Audit maintains a coordinating and advisory role in addition to responsibility for examination of some data matches and validates the outcomes prior to the conclusion of each exercise.

Internal Audit examines areas from the NFI where significant numbers of new matches have been identified to ensure that the procedures in place are adequate to minimise the risk of fraud.

	Yes	No
13. Do we have arrangements in place that encourage our staff to raise their concerns about money laundering?	✓	

Actions

The Council has adopted a detailed Anti Money Laundering Policy. This document has been revised and includes an appendix which contains guidance to staff and is available via the Intranet. Incidents are reported to Internal Audit and in turn the National Crime Agency where appropriate.

	Yes	No
14. Do we have effective arrangements for:		
■ reporting fraud; and	✓	
■ recording fraud	✓	

Actions

Financial Regulations require Executive Directors to ensure that Internal Audit (on behalf of the Section 151 officer) is notified of all incidents of financial irregularity. Internal Audit records each reported incident.

Perceived Money Laundering attempts against the Council have also been reported promptly to Action Fraud.

Although the above controls are in place, full compliance cannot be assured. Work is ongoing to raise awareness of fraud reporting. This work is continual as staff are always moving and new issues are always arising.

A key issue to be reviewed going forward is to identify and record not only proven fraud activity, but also areas which are serious issues where actual fraud is indicated, but not proven.

The Council has developed a process to allow staff to easily report any concerns, this is currently been piloted and lessons learned will be incorporated into the final process from next year.

	Yes	No
15. Do we have effective whistle-blowing arrangements? In particular are staff:		
■ aware of our whistle-blowing arrangements	✓	
■ have confidence in the confidentiality of those arrangements	✓	
■ confident that any concerns raised will be addressed	✓	

Actions

The Council has adopted an extensive Whistleblowing Policy that contains an explanation on whistleblowing arrangements and the reporting access routes including the details of designated contact officers. The Human Resources service maintains a central register of allegations. Whistleblowing allegations are all reviewed and where appropriate fully investigated by someone independent of the area.

Regular meetings take place with between Internal Audit, the Head of Human Resources, and the Monitoring Officer to review whistleblowing and investigation cases.

The Council has developed a process to allow staff to easily report any concerns, this is currently being piloted and lessons learned will be incorporated into the final process from next year.

	Yes	No
16. Do we have effective fidelity insurance arrangements?	✓	

Actions

The Council has adequate fidelity insurance cover.

There is an annual requirement to complete a pro-forma for the fidelity guarantee insurance. This is undertaken by the Insurance Section with input from Internal Audit, Treasury Management and Financial Systems Support Group (FSSG). This has

recently been completed for the forthcoming year and accepted by the insurance company.

Fighting Fraud with reduced Resources

Yes

No

17. Are we confident that we have sufficient counter-fraud capacity and capability to detect and prevent fraud?

✓

Actions

The Internal Audit plan is produced on an annual basis. The formulation of this plan incorporates new and emerging risks including those associated with the current financial climate. The resources are regularly reviewed as there is very little capacity in the system should a major incident (or several smaller incidents) occur.

Current risks and issues

Yes

No

Housing tenancy

18. Do we take proper action to ensure that we only allocate social housing to those who are eligible?

✓

Actions

The lettings policy ensures that there is a vetting and validation process in place to confirm identity and eligibility of everyone prior to the letting of any property. The Housing service has a fraud team in place to investigate any instances of potential tenancy fraud, such as sub-letting and to follow these up and recover properties and prosecute where appropriate.

This area will be reviewed as part of this year's Audit plan.

Yes

No

19. Do we take proper action to ensure that social housing is occupied by those to whom it is allocated?

✓

Actions

Home visits and day to day contact with tenants provides assurance on occupancy however resources have been allocated to recover properties identified. The National Fraud Initiative (NFI) exercise also identifies potential issues with tenancies, which are further investigated by the Housing Fraud team.

Procurement

Yes

No

20. Are we satisfied our procurement controls are working as intended?

✓

Actions

Internal Audit work in this area has previously not identified any significant weaknesses.

	Yes	No
21. Have we reviewed our contract letting procedures to ensure they are in line with best practice?	✓	
<p><u>Actions</u></p> <p>Aspects of contract letting feature in the Internal Audit annual plan. All audits covering the letting or management of contracts now include testing in this area.</p>		
Recruitment	Yes	No
22. Are we satisfied our recruitment procedures:		
■ prevent us employing people working under false identities;	✓	
■ confirm employment references effectively;	✓	
■ ensure applicants are eligible to work in the UK; and	✓	
■ require agencies supplying us with staff to undertake the checks that we require?	✓	
<p><u>Actions</u></p> <p>The Council has in place controls to ensure that all of the above areas are covered; this included a requirement for the Council's agency staff provider to complete the appropriate propriety checking.</p> <p>Internal Audit has completed testing in this area as part of its normal auditing work, and no issues have been found in the performance of the controls linked to the above areas.</p>		
Council tax discount	Yes	No
23. Do we take proper action to ensure that we only award discounts and allowances to those who are eligible?	✓	
<p><u>Actions</u></p> <p>The Council Tax and Business Rates systems (including discounts) are regularly reviewed by Internal Audit as part of the assurance provided on the Council's main financial systems.</p> <p>Council Tax team undertake an annual exercise to review the application of single person discounts. This includes checking with third parties and has consistently controlled the validity of this discount.</p>		

The National Fraud Initiative matches payroll and pension records against Council Tax Support records every two years and reports any potentially fraudulent claims for this discount.

Other fraud risks	Yes	No
24. Do we have appropriate and proportionate defences against emerging fraud risks:		
■ Business rates	✓	
■ Right to Buy	✓	
■ Council Tax Scheme;	✓	
■ Schools	✓	
■ Grants	✓	
■ PIP – Personal Independent Payment	✓	
■ Blue Badge fraud	✓	
■ Bank mandate fraud	✓	

Actions

Emerging fraud risks are taken into account in the formulation of the Internal Audit annual plan in addition to other identified risks. Examination of emerging risks is included in the scope of planned audits or scheduled for specific future review.

Notifications of emerging fraud risks are regularly received from the National Anti-Fraud Network (NAFN) and the police. These are reviewed and distributed by Internal Audit.



Audit and Standards Committee Report

Report of: Tony Kirkham
Director of Finance and Commercial Services
Local Authority Section 151 Officer

Date: 27 July 2023

Subject: Role of the Audit Committee and Training

Author of Report: Clair Sharratt
Senior Finance Manager
Finance and Commercial Services

Summary: Update the Committee on the latest guidance to support the CIPFA *Position Statement on Audit Committees* and outline further training options for Committee members.

Recommendations: The Audit and Standards Committee is asked to read and have regard to the CIPFA Position Statement and guidance and agree a forward training programme to support Members of the Committee with their role.

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 Scrutiny Committee if decision called in
Not applicable
Is the item a matter which is reserved for approval by the City Council?
NO
Press Release
NO

REPORT TO SHEFFIELD CITY COUNCIL AUDIT AND STANDARDS COMMITTEE – 27 JULY 2023

ROLE OF THE AUDIT COMMITTEE AND TRAINING

Purpose of the Report

1. The purpose of this report is to update the Committee following the release in 2022 of the *Position Statement on Audit Committees* for Local Government from the Chartered Institute of Public Finance and Accountancy (CIPFA) and share the latest published guidance developed for Members to support the statement.
2. This report also proposes a programme of Audit Committee training as recommended in the statement, with options detailed for courses and resources available to support new and existing members of the Committee with their role.
3. This paper covers the function of, and training relating to, the Audit Committee. The additional role of the Committee for Standards is not included.

CIPFA Guidance for Audit Committees

4. The Chartered Institute of Public Finance and Accountancy (CIPFA) is the public finance accountancy body. It produces the public sector-wide financial Codes of Practice, together with sector-specific policy and guidance in many areas, including governance.
5. In 2022 CIPFA published a revised *Position Statement on Audit Committees* for Local Government, setting out the role and responsibilities of Audit Committees, together with principles for good practice. The statement was endorsed at the 28 July 2022 Audit and Standards Committee. A full copy of the statement is appended to this report.
6. Since then, CIPFA has developed further guidance to support the Position Statement, *Audit Committees: Practical Guidance for Local Authorities and Police* (October 2022) comprising guidance directed at Members, *The Audit Committee Member in a Local Authority*, and supplementary guidance for officers who support Audit Committees, *Guiding the Audit Committee*. A copy of the Members guidance will be issued electronically to members of the Committee prior to the meeting.
7. CIPFA states that the publications cover the core functions of Audit Committees, including relevant legislation and professional standards that the members should be aware of, a framework to support the appointment, training and development of audit committee members, and resources to enable self-evaluation and improvement.

Audit Committee Training

8. The CIPFA Position Statement requires that there is appropriate training available to members of Audit Committees. It is proposed that a programme of essential and recommended training be agreed by the Committee, including introductory training to cover the role of Audit Committees and then more specific courses on key topics including risk management, and understanding financial statements, to prepare members to give assurance in signing the Council's Statement of Accounts.

9. Proposed training for 2023/24:

- Introduction to the Knowledge and Skills of the Audit Committee (CIPFA)
Essential

Webinar: latest 17 July 2023, next bookable date to be confirmed / can arrange in-house training for Sheffield.

The workshop includes:

- *briefings on the latest guidance to keep audit committee members up-to-date*
- *guidance on the knowledge and skills audit committees should have, featuring practical examples*
- *in-depth discussion on the audit committee role in relation to internal audit, risk management and assurance*
- *discussion and guidance on overcoming the barriers to audit committee excellence*

- Understanding Local Authority Accounts for Councillors (CIPFA)
Essential

Half day webinar: Thursday 24 August 2023 9.30am-1pm

Link: <https://www.cipfa.org/training/u/understanding-local-authority-accounts-for-councillors-20230824-london>

The workshop will benefit all local authority elected members charged with governance responsibilities for approving their authority's accounting statements for 2022/23, regardless of the level of knowledge and previous experience in this role.

- Reviewing the Financial Statements Effectively (bespoke for Sheffield City Council – independent, external trainer) **Essential**

Half day webinar: date to be confirmed (linked to the external audit timetable for

the 2022/23 Statement of Accounts)

The webinar includes:

- *A brief overview of the law, rules and regulations surrounding the financial statements*
- *How to read the Statement of Accounts for your authority and what to look for*
- *How to effectively question and challenge officers and auditors to gain assurance*
- *Topical issues*

- Risk Management (bespoke for Sheffield City Council – independent, external training) **Essential**

Webinar or in person: date to be confirmed

The training is aimed at all members and intended to cover the basics of risk management, its application at the authority and share good practice. The aim is to establish a common baseline across the organisation from which the principles of risk management can be utilised to aid the organisation in its development and decision making.

The session will cover:

- *Risk Management Principles*
- *The organisations Risk Management Framework*
- *The organisations Risk Management Cycle review*
- *Examples of best practice*

- E-Learning Platform for Councillors (Local Government Association) **Recommended**

<https://www.local.gov.uk/our-support/leadership-workforce-and-communications/councillor-development/councillor-e-learning>

This free resource provided by the Local Government Association offers e-learning modules on a variety of topics designed for Members, including Audit Committee related content. Bespoke in-house courses can also be purchased.

- New Member Finance Briefing **Recommended**

In-house / online, date to be confirmed

Finance briefing on Local Government finances, delivered by Finance & Commercial services as part of the induction process for new Members.

10. Please book courses by emailing clair.sharratt@sheffield.gov.uk.
11. Further training for 2023/24 identified by the Committee, either current bookable courses or bespoke training designed for Sheffield, can also be arranged.

Financial Implications

12. There are no direct financial implications arising from the recommendations in this report.

Equal Opportunities Implications

13. There are no specific equal opportunities implications arising from the recommendations in this report.

Property Implications

14. There are no property implications arising from the recommendations in this report.

Recommendations

15. The Audit and Standards Committee is asked to note the Position Statement from CIPFA on the role and function of Audit Committees in Local Government, continue to adopt the principles as set out in the statement, and have regard to the recently published supporting guidance, *The Audit Committee Member in a Local Authority*.
16. The Audit and Standards Committee is asked to approve essential and recommended training for Members of the Committee and consider the Committee's future training requirements.

CIPFA's Position Statement: Audit Committees in Local Authorities and Police 2022

Scope

This position statement includes all principal local authorities in the UK, corporate joint committees in Wales, the audit committees for PCCs and chief constables in England and Wales, PCCFRAs and the audit committees of fire and rescue authorities in England and Wales.

The statement sets out the purpose, model, core functions and membership of the audit committee. Where specific legislation exists (the Local Government & Elections (Wales) Act 2021 and the Cities and Local Government Devolution Act 2016), it should supplement the requirements of that legislation.

Status of the position statement

The statement represents CIPFA's view on the audit committee practice and principles that local government bodies in the UK should adopt. It has been prepared in consultation with sector representatives.

CIPFA expects that all local government bodies should make their best efforts to adopt the principles, aiming for effective audit committee arrangements. This will enable those bodies to meet their statutory responsibilities for governance and internal control arrangements, financial management, financial reporting and internal audit.

The 2022 edition of the position statement replaces the 2018 edition.

The Department for Levelling Up, Housing and Communities and the Home Office support this guidance.

CIPFA's Position Statement 2022: Audit committees in local authorities and police

Purpose of the audit committee

Audit committees are a key component of an authority's governance framework. Their purpose is to provide an independent and high-level focus on the adequacy of governance, risk and control arrangements. The committee's role in ensuring that there is sufficient assurance over governance risk and control gives greater confidence to all those charged with governance that those arrangements are effective.

In a local authority the full council is the body charged with governance. The audit committee may be delegated some governance responsibilities but will be accountable to full council. In policing, the police and crime commissioner (PCC) and chief constable are both corporations sole, and thus are the individuals charged with governance.

The committee has oversight of both internal and external audit together with the financial and governance reports, helping to ensure that there are adequate arrangements in place for both internal challenge and public accountability.

Independent and effective model

The audit committee should be established so that it is independent of executive decision making and able to provide objective oversight. It is an advisory committee that has sufficient importance in the authority so that its recommendations and opinions carry weight and have influence with the leadership team and those charged with governance.

The committee should:

- be directly accountable to the authority's governing body or the PCC and chief constable
- in local authorities, be independent of both the executive and the scrutiny functions
- in police bodies, be independent of the executive or operational responsibilities of the PCC or chief constable
- have rights of access to and constructive engagement with other committees/functions, for example scrutiny and service committees, corporate risk management boards and other strategic groups
- have rights to request reports and seek assurances from relevant officers
- be of an appropriate size to operate as a cadre of experienced, trained committee members. Large committees should be avoided.

The audit committees of the PCC and chief constable should follow the requirements set out in the Home Office Financial Management Code of Practice and be made up of co-opted independent members.

The audit committees of local authorities should include co-opted independent members in accordance with the appropriate legislation.

Where there is no legislative direction to include co-opted independent members, CIPFA recommends that each authority audit committee should include at least two co-opted independent members to provide appropriate technical expertise.

Core functions

The core functions of the audit committee are to provide oversight of a range of core governance and accountability arrangements, responses to the recommendations of assurance providers and helping to ensure robust arrangements are maintained.

The specific responsibilities include:

Maintenance of governance, risk and control arrangements

- Support a comprehensive understanding of governance across the organisation and among all those charged with governance, fulfilling the principles of good governance.
- Consider the effectiveness of the authority's risk management arrangements. It should understand the risk profile of the organisation and seek assurances that active arrangements are in place on risk-related issues, for both the body and its collaborative arrangements.
- Monitor the effectiveness of the system of internal control, including arrangements for financial management, ensuring value for money, supporting standards and ethics and managing the authority's exposure to the risks of fraud and corruption.

Financial and governance reporting

- Be satisfied that the authority's accountability statements, including the annual governance statement, properly reflect the risk environment, and any actions required to improve it, and demonstrate how governance supports the achievement of the authority's objectives.
- Support the maintenance of effective arrangements for financial reporting and review the statutory statements of account and any reports that accompany them.

Establishing appropriate and effective arrangements for audit and assurance

- Consider the arrangements in place to secure adequate assurance across the body's full range of operations and collaborations with other entities.
- In relation to the authority's internal audit functions:
 - oversee its independence, objectivity, performance and conformance to professional standards
 - support effective arrangements for internal audit
 - promote the effective use of internal audit within the assurance framework.

- Consider the opinion, reports and recommendations of external audit and inspection agencies and their implications for governance, risk management or control, and monitor management action in response to the issues raised by external audit.
- Contribute to the operation of efficient and effective external audit arrangements, supporting the independence of auditors and promoting audit quality.
- Support effective relationships between all providers of assurance, audits and inspections, and the organisation, encouraging openness to challenge, review and accountability.

Audit committee membership

To provide the level of expertise and understanding required of the committee, and to have an appropriate level of influence within the authority, the members of the committee will need to be of high calibre. When selecting elected representatives to be on the committee or when co-opting independent members, aptitude should be considered alongside relevant knowledge, skills and experience.

Characteristics of audit committee membership:

- A membership that is trained to fulfil their role so that members are objective, have an inquiring and independent approach, and are knowledgeable.
- A membership that promotes good governance principles, identifying ways that better governance arrangement can help achieve the organisation's objectives.
- A strong, independently minded chair, displaying a depth of knowledge, skills, and interest. There are many personal skills needed to be an effective chair, but key to these are:
 - promoting apolitical open discussion
 - managing meetings to cover all business and encouraging a candid approach from all participants
 - maintaining the focus of the committee on matters of greatest priority.
- Willingness to operate in an apolitical manner.
- Unbiased attitudes – treating auditors, the executive and management fairly.
- The ability to challenge the executive and senior managers when required.
- Knowledge, expertise and interest in the work of the committee.

While expertise in the areas within the remit of the committee is very helpful, the attitude of committee members and willingness to have appropriate training are of equal importance.

The appointment of co-opted independent members on the committee should consider the overall knowledge and expertise of the existing members.

Engagement and outputs

The audit committee should be established and supported to enable it to address the full range of responsibilities within its terms of reference and to generate planned outputs.

To discharge its responsibilities effectively, the committee should:

- meet regularly, at least four times a year, and have a clear policy on those items to be considered in private and those to be considered in public
- be able to meet privately and separately with the external auditor and with the head of internal audit
- include, as regular attendees, the chief finance officer(s), the chief executive, the head of internal audit and the appointed external auditor; other attendees may include the monitoring officer and the head of resources (where such a post exists). These officers should also be able to access the committee members, or the chair, as required
- have the right to call on any other officers or agencies of the authority as required; police audit committees should recognise the independence of the chief constable in relation to operational policing matters
- support transparency, reporting regularly on its work to those charged with governance
- report annually on how the committee has complied with the position statement, discharged its responsibilities, and include an assessment of its performance. The report should be available to the public.

Impact

As a non-executive body, the influence of the audit committee depends not only on the effective performance of its role, but also on its engagement with the leadership team and those charged with governance.

The committee should evaluate its impact and identify areas for improvement.

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Audit and Standards Committee Report

Report of: Annual Corporate Complaints Report 2022/23

Date: 20 July 2023

Subject: Annual Complaint Report 2022/23

Author of Report: Corleen Bygraves-Paul / Jen Everill

Summary: The report summarises the key performance of corporate complaints for all Portfolio areas and the Council's key strategic partners Amey and Veolia for the reporting year 2022/23 and key focus areas for 2023/24.

It provides an honest and transparent representation of the Council's performance for all services in relation to feedback and complaints.

Also provided, is an update of the Nov 22 – March 2024 Complaints Service Improvement Plan, which details ongoing actions to enhance our reputation as a caring organisation that listens to its population.

Key Headlines:

- The total number of complaints received in 2022/23 including our Strategic Partners was: **9514**. Strategic Partners Total was **2878**.
- There was an increase of **269%** (6934) recorded complaints in 2022/23 compared with (2580) complaints received in 2021/22. This includes strategic partner data.
- Sheffield City Council's 2 strategic partner accounted for **30%** of the total complaints received (**Amey 16%** and **Veolia 14%**) All other Council Service Complaints total **70%**.
- The Council Services receiving the highest number of complaints are Council Housing Repairs (42%), Customer Services (17%) and Finance (16%)
- 5302 (56%) of Complaints recorded were resolved via Problem Solving. (This includes 1260 – Veolia; 141 – Amey; 3901 – Council)
- Response Quality Assurance: Against a target of 85%, overall performance for 2022/23 is 84% compared with 85% in the previous two years. Excludes strategic partners.
- Complaint Satisfaction Surveys: Against a target of 80%, surveys completed from July 2022, only 10% (17) of complainants who responded were satisfied with the way their complaint was handled. (Excludes strategic partners).

Recommendations:

That the Committee: -

- Gives review and consideration of the Annual Corporate Complaints Report 2022/23.
- Gives approval and continued support of the Summary Corporate Complaints Improvement Plan for the period November 22-March 2024 to ensure objectives are met.

Background Papers:

- 2022/23 Annual Corporate Complaints Report
- Appendix 2: Amey Annual Complaints Report 2022/23
- Appendix 2(a): Veoila Annual Complaints Report 2022/23
- Appendix 3: Main Reasons for Complaints
- Appendix 4: Resources PPC EDI Action Plan 2022/23
- Appendix 4(a): Update to Resources and PPC Portfolio Equalities Action Plan 2021-23
- Appendix 5: 2022/23 Annual Complaints Survey Summary
- Appendix 6: 2022/23 Summary Provisional Ombudsman Data
- Appendix 7: 2022-2024 SCC Complaints Improvement Plan (July 2023)

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

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Annual Complaints Report 2022 – 2023

Customer Services - Feedback and Complaints Team

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Introduction

All councils need to provide complaint procedures to respond to citizens' concerns in an open and transparent way within defined timescales and in accordance with legislation.

The purpose of this report is to outline the complaints and compliments that the Council received in the period 1 April 2022 – 31 March 2023, highlighting key themes and longer-term trends.

- 1.1 The report also explains how the Council has performed against the required standards.
- 1.2 Sheffield City Council welcomes complaints as an opportunity to maintain high quality performance and a gateway to consistently review and improve the quality of the services offered to citizens. A complaint is defined as '**any expression of dissatisfaction whether justified or not.**' This definition is deliberately wide to ensure that complaints are recognised easily and can be addressed effectively and in a timely manner.
- 1.3 Sheffield City Council has a two-stage approach when dealing with complaints under the corporate complaint's procedure. (See **Appendix 1** – Corporate Complaints Procedure - [Corporate complaints procedure | Sheffield City Council Intranet](#))

At all stages of the complaints process we advise complainants who to contact if they are unsatisfied with the outcome or the way in which the complaint was managed. There are separate specific statutory procedures for handling Children's Social Care and Adult Social Care complaints. The annual statutory reports for these will be made available by September 2023.

- 1.4 The data in this report includes complaints / expressions of dissatisfaction resolved through problem solving and those considered at the Investigation and Investigation Review stages.
- 1.5 It is important to note that in previous years, the Council, in its annual complaints report *did not* include complaints resolved through 'problem solving.' Complaints resolved through problem solving, are those which are resolved at the first point of contact , with the aim of resolving these fully within 3 working days. However, following implementation of a new complaints case management recording system in November 2021, this valuable data set is now centrally captured As a result, the overall number of complaints recorded in 2022/23 has dramatically increased in comparison with previous years.

Note - In 23/24, complaints resolved through problem solving will be incorporated as part of the stage 1 performance outcomes, rather than as detailed in this report (as a separate outcome). Namely: problem solving + investigation stage will be considered as stage 1, investigation reviews as stage 2.

- 1.6 In 2022/23, Sheffield City Council had five main Portfolio service delivery areas. These were: Operational Services, Resources, People, City Futures and Policy, Performance & Communications. In addition, Sheffield City Council's strategic partners included

Amey (Streets Ahead roads/pavements); Veolia (Waste Management). See Section 4.

- 1.6 Sheffield City Council's Customer Services Feedback & Complaints Team is responsible for the development and implementation of policy and procedures regarding feedback and complaints. In addition, this team acts as the Council's liaison point with the Local Government & Social Care Ombudsman (LGSCO), Housing Ombudsman (HO) and Parliamentary & Health Service Ombudsman (PHSO). The Annual Ombudsman complaints enquiries and investigations reports are available here: [Complaints - Data Mill North](#)
- 1.7 See **Appendix 2 & 2a** for Amey & Veolia data.
- 1.8 The Ombudsman Annual Report will follow in September 2023 following receipt of the Ombudsman Annual Letter on the 26 July 2023 (**See Provisional Summary Appendix 6**).

2. Headlines

As a Council we want to provide high quality, accessible and responsive services that deliver what matters most to our diverse communities. We know that timely responses lead to increased customer satisfaction and enhances our reputation as a caring organisation that listens to its population.

In November 2021 with the implementation of a new Complaints Case Management Recording System, this was the first step in enhancing our reputation as a caring organisation that listens to its population.

Positive Outcomes:

Embedding of new 'listening culture' is changing staff behaviours and holding managers more accountable for complaint handling.

A significant percentage of complaints were being resolved within 3 days referred to locally as, problem solved.

The number of recorded complaints recorded has significantly increased.

The total number of complaints received in 2022/23 including our strategic partners was: 9514.
The Strategic Partners element totalled 2878.

There was an increase of 269% (6934) recorded complaints in 2022/23 compared with 2580 complaints received in 2021/22. This includes strategic partner data.

Sheffield City Council's two strategic partners accounted for 30% of the total complaints received (Amey 16% and Veolia 14%) All other Council Service Complaints totalled 70% - **See Table 3.1.**

The Council Services receiving the highest number of complaints are:
Council Housing Repairs (42%), Customer Services (17%) and Finance (16%) – **See Table 4.1**

5302 (56%) of Complaints recorded were resolved via Problem Solving.
(This includes 1260 – Veolia; 141 – Amey; 3901 – Council)
Against a **target of 75%** across Council Services, only **50%** of complaints were resolved within 3 working

Investigation Stage

Against a **target of 80%**, **50%** of complaints were responded to within 28 calendar days (20 working days)
This includes Council Housing & Council Housing Repairs & strategic partner data.
Excluding partner data – 55% of investigation stage complaints responded to within 20 working days.
60% of Council Housing & Council Housing Repairs Complaints responded to within 10 working days.
See Table 7.2

Investigation Review Stage

Against a **target of 80%**, **44%** of complaints were responded to within 28 calendar days (20 working days)
– (excludes strategic partner data).
Including strategic partner data - 53% of complaints were responded to within 28 calendar days (20 working days). This includes Council Housing & Council Housing Repairs data .

See Table 7.4

The Council's top two reasons for complaints were:

1. Delay - comprised 54% of complaints. Compared with 15% in 21/22
2. Accessibility - comprised 19% of complaints. Compared with 5% in 21/22
(See Appendix 3 for definitions) * - **See Table 5.1** –

Complaint Outcomes :

The total number of complaints which were resolved (including strategic partners) was 9624.
Comprising of Council -6607, Amey – 1687 and Veolia – 1330
However for only 19% (1790) of these resolved complaints, could an outcome be recorded. - **See Table 8.1**

Outcomes -Remedies & Services Improvements recorded.

There was a total 104 remedies recorded.
Comprising 15 financial remedies and 89 service improvements

Excluding strategic partner data, this represents **21%** of resolved complaints for which a remedy or service improvement could have been recorded (496) This excludes strategic partner data. **See Table 8.2**

The Council's top 3 remedies and service improvements were:

- 1.Apology 50% (52); 2.Financial remedies 14%(15) 3 Change, review or provide a service 13%(13)

Strategic Partner Complaint Outcomes:

Veolia did not provide / record this information. To be provided in 2023/24.
For Amey, of the 1687 complaints that were resolved by **Amey**, 1546 (92%) recorded a remedy/service improvement. (does not include problem solved complaint data)- **See Table 8.3** –

Complaint Escalations:

The **average escalation rate is 11%** in 2021/22. This is a significant improvement on the two previous years. The average escalation rate for 2021/22 was 27% and 2020/21 was 21% .
(Excludes strategic partners)- **See Table 9.1** –

Response Quality Assurance:

Against a **target of 85%**, overall performance for 2022/23 is **84%** compared with 85% in the previous two years. Excludes strategic partners-

See Table 11.1 –

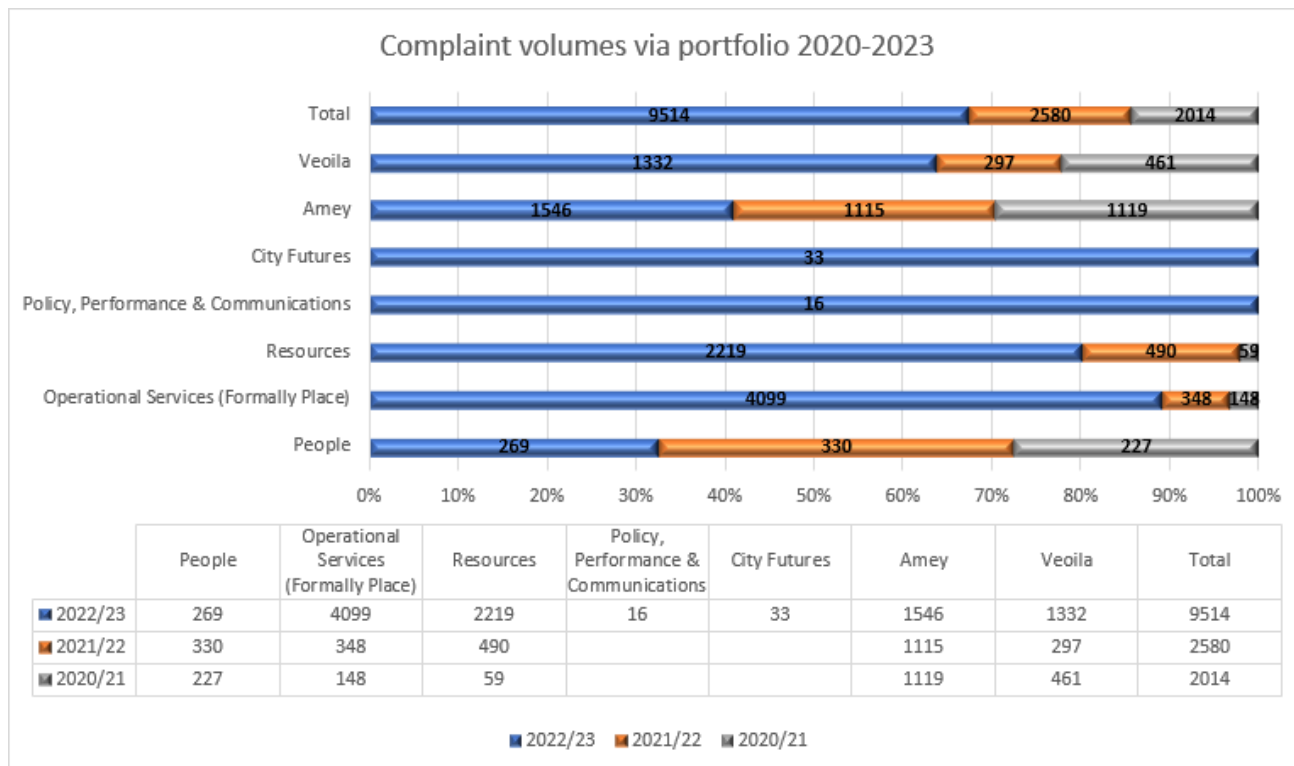
Complaint Satisfaction Surveys:

Against a **target of 80%**, surveys completed from July 2022, only **10%** (17) of complainants who responded were satisfied with the way their complaint was handled.(Excludes strategic partners)-

See Table 12.1 –

3 Volumes of Complaints by Portfolio Area

3.1 The table below shows the comparison of complaint volumes for the years 2020-2023:



- Between 2021/22 and 2022/23, there is an overall 269% (6934) increase in the number of complaints received. This is to be expected as complaints resolved via 'problem solving' are now included in these figures.
- Sheffield City Council recognises the importance of recording all complaints received regardless of resolution stage (including Problem Solved issues) so that Services can review and learn from the feedback provided. In 21/22 the total Council complaints excluding strategic partners and problem-solving complaints, was 1168. In 22/23, this was 2735 representing a 134% (1569) increase in 22/23. (See Table 4.1).
- Significant time has been invested to support officer training to better manage complaints by i) supporting citizens to report their concerns and ii) taking swift action in listening to and resolving these. In 22/23 over 400 officers have completed this training. Further training sessions are planned in 23/24.

3.2 Operational Services Increase: (Formally Place Portfolio)

Operational Services accounted for 43% (4099 of 9514) of the complaints recorded. The Repairs and Maintenance Service accounted for 68% (2772 of 4099) complaints received in this area.

- There were residual impacts from the Covid-19 pandemic when service delivery was restricted, leading to a backlog of repairs requiring completion.
- The tragic death of Awaab Ishak at Rochdale Boroughwide Housing led to the Housing Ombudsman's Spotlight on damp and mould. An open letter was issued to all member Landlords to highlight focus and learning and the need for immediate attention to such cases, which in turn has increased the number of complaints recorded in this service area.

Whilst this service area would attract feedback and complaints due to the nature of its business, it is worth noting that it is also leading in the transformation of the Council's culture, by actively recording and supporting citizens to provide feedback.

3.3 Resources Portfolio Increase:

The Resources Portfolio accounted for 23% (2219 of 9514) of the complaints recorded. Customer Services accounted for 50% (i.e., 1118 of the 2219) of complaints, with the highest volume of complaints being received into the Repairs element of the Contact Centre.

The Benefits Team (including Council Tax) accounted for 48% (1062 of 2219) of complaints recorded against the Resources Portfolio. It is likely that the cost-of-living crisis contributed to this increase in complaints.

3.4 Strategic Partner Increase:

Our Strategic Partners Amey and Veolia accounted for 30% (2878 of 9514) of the complaints recorded. In 2021/22 our strategic partners accounted for 55% of the total complaints recorded.

3.4.1 Amey (Streets Ahead)

Amey accounted for 16% (1546 of 9514) of the total complaints received. The highest 3 categories of complaints are Street cleaning (21%), Carriageways and Footways (16%) and Arboriculture (12%).

Amey dealt with 16,576 enquiries relating to services they provide on behalf of Sheffield City Council. 9% (1546 of the 16,576) of these enquiries were complaints.

Amey / Streets Ahead are working closely with Sheffield City Council to review and analyse the complaints information to understand how service improvements may be made.

3.4.2 Veolia

Veolia accounted for 14% (1332 of 9514) of the total complaints received. The highest 3 categories of complaints are: Container Management, charging for new/replacement bins (52%), Black bin collection (21%) and Paper bin collection (7%).

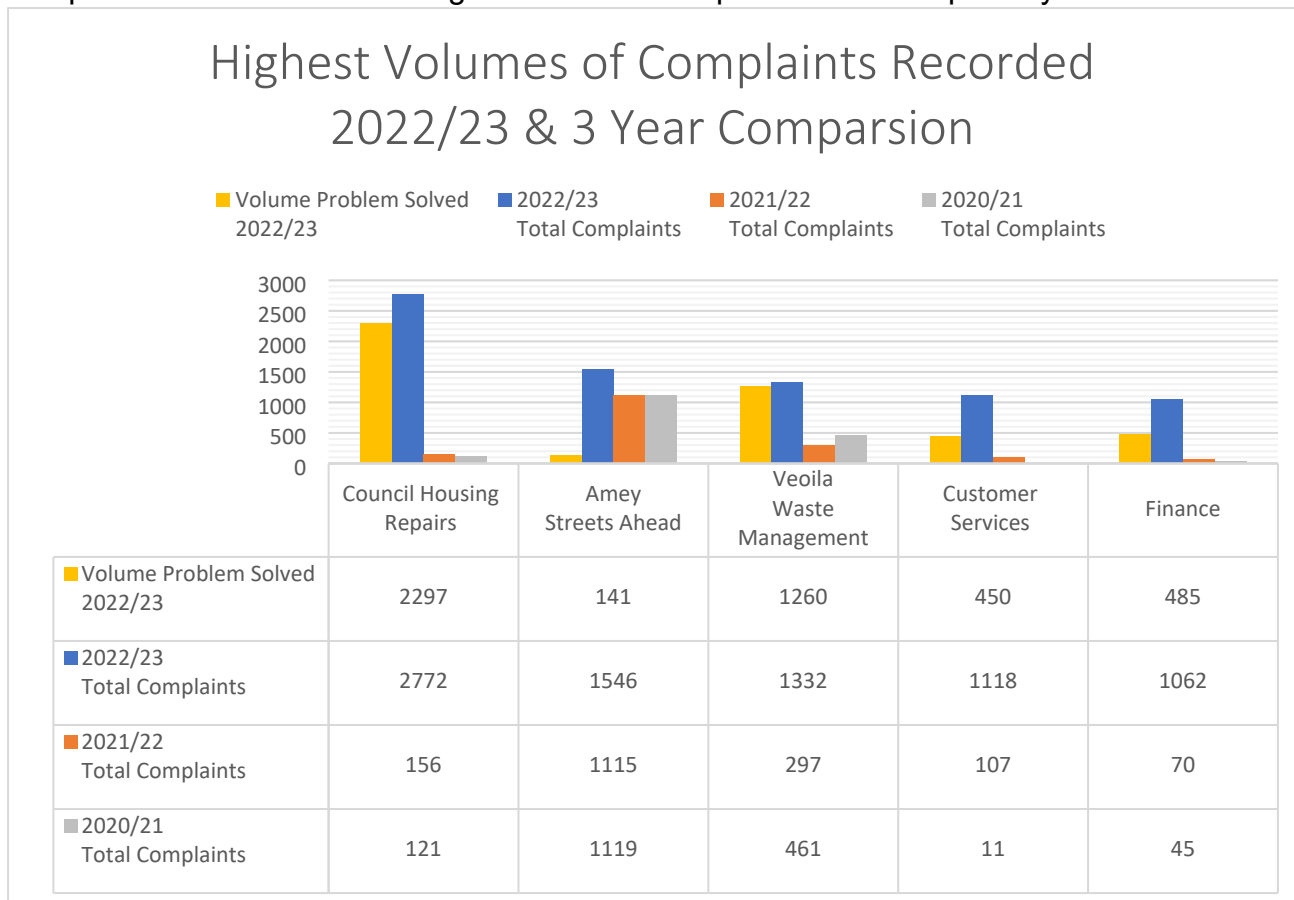
4 Volumes of New Complaints by Key Service Areas

4.1 The table below shows a more detailed breakdown of complaints received by the key service areas within each portfolio group.

Note -The complaint numbers recorded below are inclusive of those considered and resolved via 'Problem Solving' and up to the 'Investigation Review Stage' of Sheffield City Councils complaints procedure. Dissatisfaction at the 'Problem Solving' was not previously captured within this report.

Portfolio	Service Area	2020/21	2021/22	2022/23
People	Social Care - Adults	81	95	116
	Social Care - Children	121	156	89
	People - Other	25	79	64
	People Total	227	330	269
Operational Services (Formally Place)	Council Housing incl. Housing & Neighbourhood Services	45	95	607
	Housing - Non-Council Housing			184
	Council Housing Repairs	17	115	2772
	Direct Services (excl Repairs) (Formally Transport & Facilities Management)	4	5	44
	Parks, Leisure & Libraries (Formally Culture & Environment)	6	20	170
	Streetscene & Regulations	73	57	322
	Place Other (uncategorised entry)	3	56	0
	Operational Services Total	148	348	4099
Resources	BCIS			15
	Customer Services	11	107	1118
	Legal & Governance	3	1	21
	Finance	45	70	1062
	HR			3
	Resources Other	0	312	0
	Resources Total	59	490	2219
Policy, Performance & Communications	Chief Exec Office			5
	Communications			2
	Elections, Equalities & Involvement			1
	PPC Other			10
	PPC Total			16
City Futures	Economic Development & Culture			5
	Investment Climate Change & Planning			25
	Regeneration & Development			3
	City Futures Total			33
Total Complaints (Excluding Strategic Partners)		434	1168	6636
Amey *All Figures includes Problem Solving*	Streets Ahead	1119	1115	1546
Veolia *2022/23 figure includes problem solving figures not previously counted*	Waste Management	461	297	1332
Strategic Partner Total		1580	1412	2878
Overall Total		2014	2580	9514
Overall Total	Excluding Problem Solving			4214

4.2 The graph below shows the Council service areas where the highest volumes of complaints were recorded during 2022/23 and comparison over the past 3 years 2020 – 2023.



****2020/21 & 2021/22 Amey figures include Problem Solving data****

5.0 Complaint Categorisation

Amey (Streets Ahead) recorded the highest category of complaint as 'Policy & Legislation'
information gathered from Q4 2022/23 only

Veoila (Waste Management) recorded the highest category of complaint as 'Quality of Service Provided'.

Council Housing Repairs recorded the highest category of complaint as 'Delay'.

Customer Services recorded the highest category of complaint as 'Accessibility'.

Finance recorded the highest category of complaint as 'Accessibility'.

It is important that we understand what our citizens complain about, so Sheffield City Council use generic categorisations across all complaint areas to understand these themes.

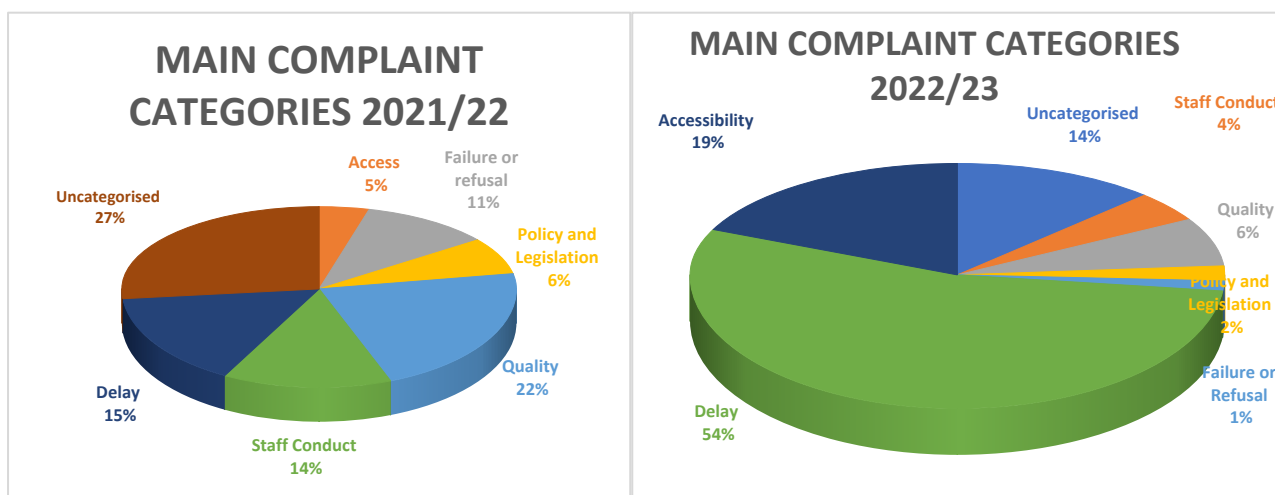
*Note – a number of complaint reasons may be recorded against each complaint

5.1 The chart below shows the 6 main reasons for complaints (see **Appendix 3** for definitions).

*Note – a number of complaint reasons may be recorded against each complaint.

Only 59% (3900) of the total 6636 new Council complaints, recorded a reason category.

‘Delay’ (54%) is the highest reason for complaints received in the reporting year 2022/23 for Sheffield City Council Services (**This does not include our strategic partners Amey and Veolia*)



In 2022/23 Delay is seen as the main category for complaint (54%).
 In 2021/22 Quality was the main driver for complaint reasons (22%); 22/23 – 6%. This represents a 16% improvement.

14% of all recorded complaints were inaccurately recorded (uncategorised). Improvement is needed in this area which will be supported in 2023/24 by the introduction of mandatory fields in the case management recording system to enable users to capture more accurate recording of complaints.

There has been a 13% Improvement in the accuracy of recording / categorisation of complaints in 2022/23

6 Accessibility / Equality Monitoring Information

In 2022/23, little demographic information (including protected characteristics data, such as gender, ethnicity, age etc) was captured as part of our complaints handling process.

Commencing July 2022, surveys were sent to all complainants at closure of the complaint, which included questions relating to accessibility and equalities.

- Only 3% (25 out of 799) of complainants who completed a survey also completed an equalities questionnaire detailing their protected characteristics. Of those completing an equality survey 52% (13) recorded that they had a disability.
- An Equalities Action Plan was completed for the period 2021-2023 and is included in **Appendix 4. Also see Appendix 4a for the update to this plan.**

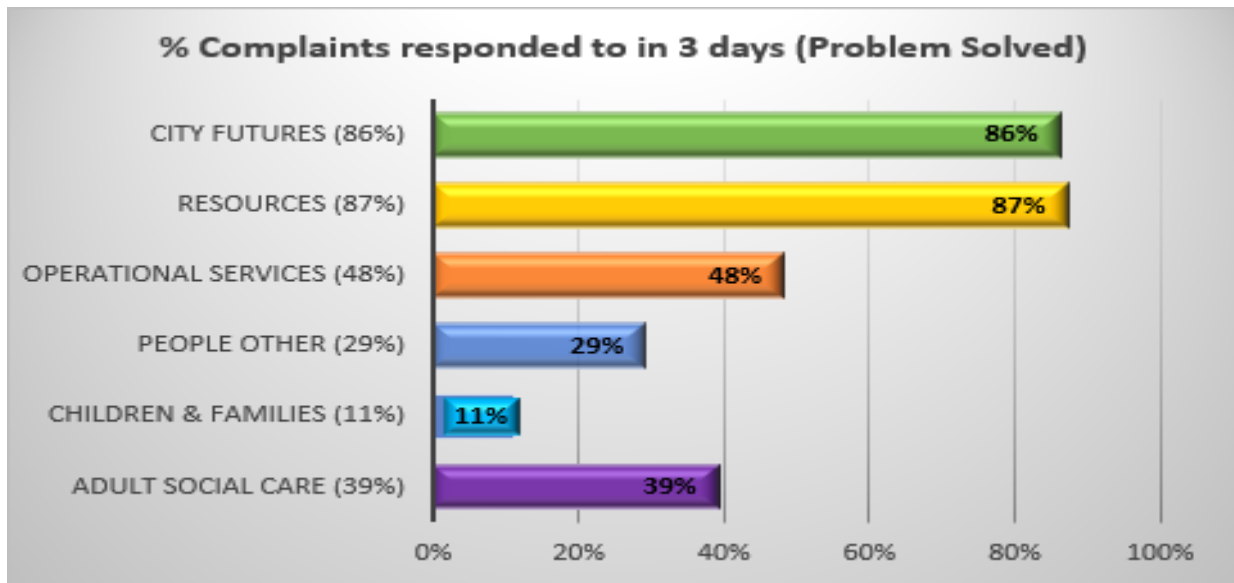
Development work and focus is required to ensure that Sheffield City Council can demonstrate that it provides fair and accessible services for all.

7. Complaint Response Timescales

In line with the Corporate Complaints Procedure, Sheffield City Council aims to respond to complaints within 28 calendar days (20 working days). (Note - There are different timescales for complaints completed for Council Housing and Council Housing Repairs shown below – 7.3)

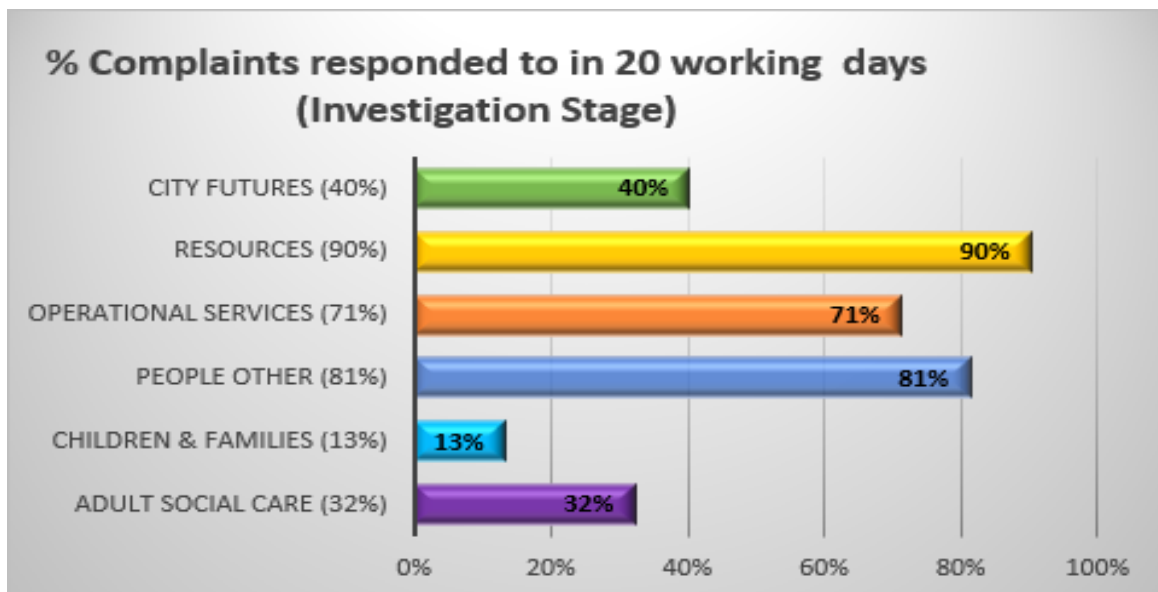
7.1 The chart below shows the percentage of complaints Problem Solved within 3 working days. **Target is 75%** (Excludes Veolia data – not provided)

Across all Council Services, **50%** of complaints received were responded to via Problem Solving within 3 working days. This is below our target of 75% and improvement is needed in this area.



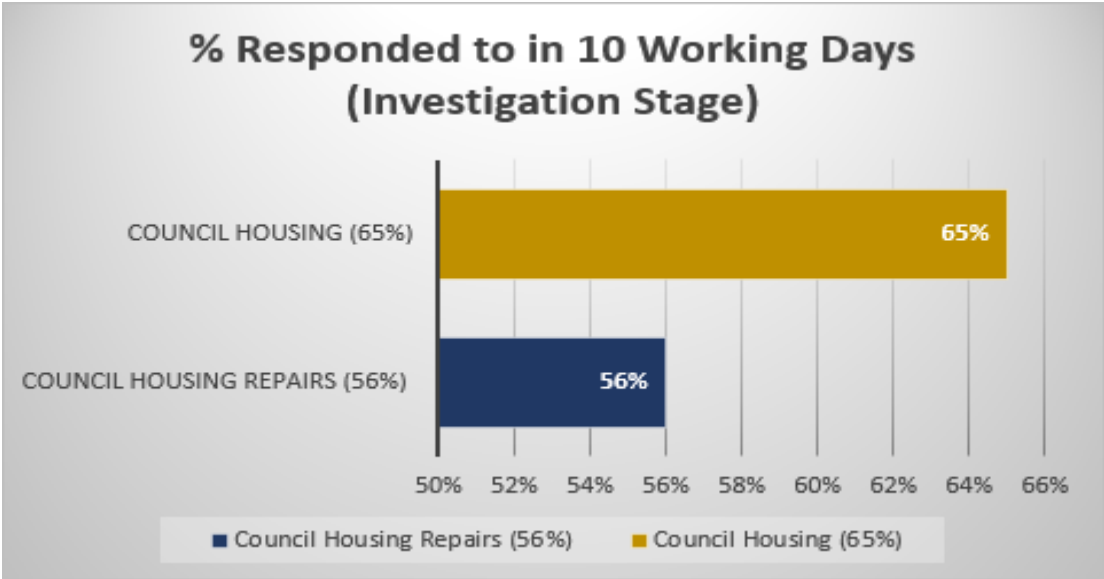
7.2 The chart below shows percentage of complaints responded to at the Investigation Stage and within 28 calendar days (20 working days).

- **Target is 80%**. (This includes Council Housing and Council Housing Repairs, but excludes strategic partners):



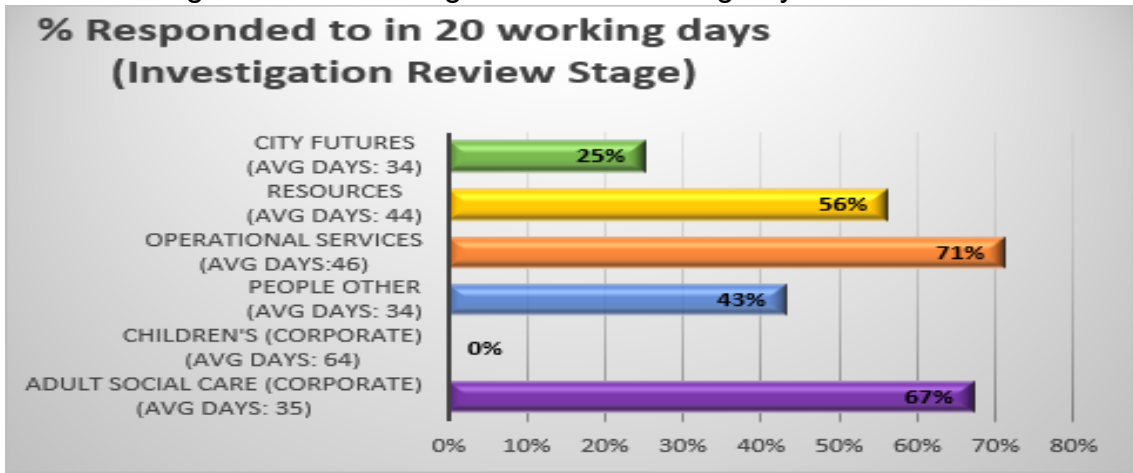
- Sheffield City Council has improved on timescales for responding to complaints at the investigation Stage (28 calendar days) from 46% in 2021/22 to 55% in 2022/23, an improvement of 9%. Improvement is still required in this area as performance falls below the 80% target.
- Including partner data, performance outturns at 50%. Amey responded to 53% within 20 working days. Veolia responded to 18% within 20 working days.

7.3 The chart below shows percentage of complaints responded to at the Investigation Stage within 10 working days against a target of 80% for Council Housing and Council Housing Repairs.



- Combined results for the above two services is **60%** of complaints responded to within 10 working days.
- Improvement is required to meet the target timescales for responding to complaints relating to Council Housing and Council Housing Repairs.

7.4 The chart below shows percentage of complaints, against a target of 80%, responded to at the Investigation Review Stage within 20 working days.



- On average, across all **Council services 44 %** of Investigation Reviews were completed within 20 working days. This is below target and improvement is required.
- Including partner data this result increases to 53%. Amey responded to 84% of within 20 working days. Veolia responded to 75% within 20 working days.

8 Complaint Outcomes

Sheffield City Council measures and categorises the outcomes from complaint investigations/reviews as follows:

- **Service failure remedied (upheld).** This is where the complaint has been found to be completely justified and the service has accepted errors were made or inappropriate action(s) were taken.
- **No action necessary (not upheld).** This outcome is where the complaint has been found to be completely unjustified and the service is clear that there is no reasonable action which should be taken to improve any aspect of the matter complained about.
- **Agreed way forward (partially upheld).** This is where some elements of the complaint are justified, yet others are not. It is also where, although no inappropriate actions or decisions have been made, the complainant's viewpoint is accepted and there are ways in which improved ways of working could be adopted either for the individual concerned or for all users of the service.
- **Misunderstanding clarified.** This is where, although there have been no inappropriate actions or decisions, the basis of the complaint is found to be a lack of understanding and the complaint response focuses on explaining why certain actions were taken in a manner which is resolution focused. It is likely that improved communication earlier may have prevented the complaint.
- **Withdrawn.** This is when the complainant decides not to pursue their complaint prior to them receiving an outcome. A complaint is not withdrawn if action has been taken to resolve the matter and a response has been made. A complaint is only withdrawn if the complainant did initially intend to make a complaint, then simply changes their mind.

8.1. The chart below shows the complaint outcomes in 2022/23.

There was an overall total of **9624 complaint responses which were resolved** and that resulted in one of the 8 following outcomes across all services including our strategic partners Amey and Veolia:

Outcome	Sheffield City Council	Amey	Veoila	Totals
Problem Solving	3897	141	1260	5298
Service Failure Remedied	154	4	7	165
Misunderstanding Clarified	74	130	2	206
No Action Necessary	126	257	9	392
Agreed Way Forward	142	836	49	1027
Rejected	2	0	0	2
Withdrawn	65	1	3	69
Uncategorised	2147	318	0	2465
Total	6607	1687	1330	9624
Complaints for which a remedy could be recorded	496	1227	67	1790

Following complaint responses where fault is found, Sheffield City Council recognises the need to apologise and take corrective action to remedy the issue and make service improvements as required.

Where we identify service failure, we aim to put the complainant back into the position they were in if the problem had not occurred and our approach to remedies is consistent with the principles used by the Local Government Ombudsman.

- The total of 2465 uncategorised complaints represent 26% of all resolved complaints. This is disappointing as we were unable to categorise any of these complaints due to poor recording. Moving ahead, the introduction of mandatory fields within 2023/24 should improve this data, as staff will be unable to close complaints without recording an outcome.
- Total cases for which a remedy/service improvement could be recorded is 1790 (19% of all resolved complaints(includes strategic partners)).

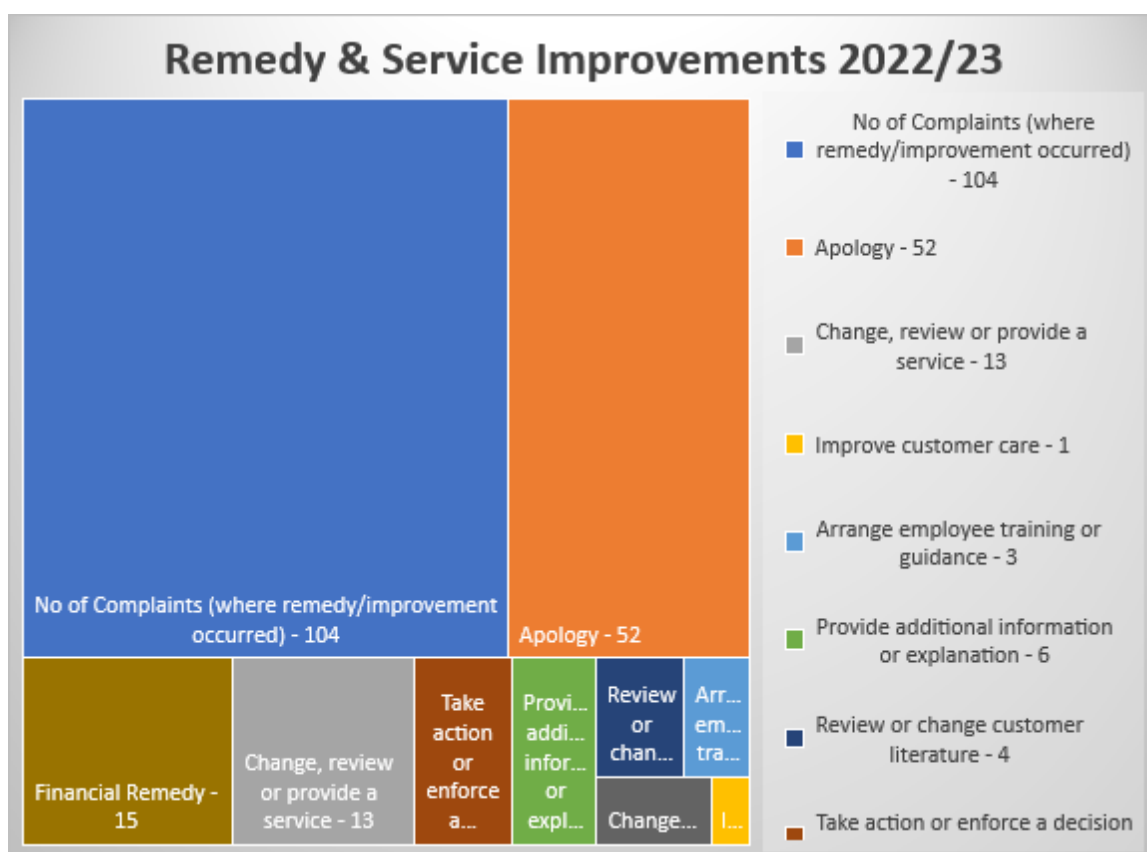
Note – This excludes uncategorised, withdrawn, problem solving & rejected complaints, as these type of complaints do not allow staff to record an outcome.

8.2 Council Complaint Remedies and Service Improvements

In 2022/23 Sheffield City Council (excluding partners) recorded 104 (of 496 resolved complaints) remedies or service improvements. This represents **21%** of resolved complaints for which a remedy or service improvement could have been recorded. See **Table 8.2 below**.

[Note - More than one remedy or service improvement can be recorded against a single complaint].

The chart below shows remedies and service improvements identified following the closure of a complaint.



Top Three remedies and service improvements were:

1. Provide an Apology 50% (52) –of all recorded remedies/service improvements.
2. Financial Remedy -includes refunds and compensation payments 14% (15) of all recorded remedies/service improvements.
3. Change, Review or Provide a Service 13% (13) of all recorded remedies/service improvements.

A total 104 (21%) remedies /service improvements were recorded in 2022/23.

Improvement is required which will be supported in 2023/24 by the introduction of mandatory fields within our case management recording system.

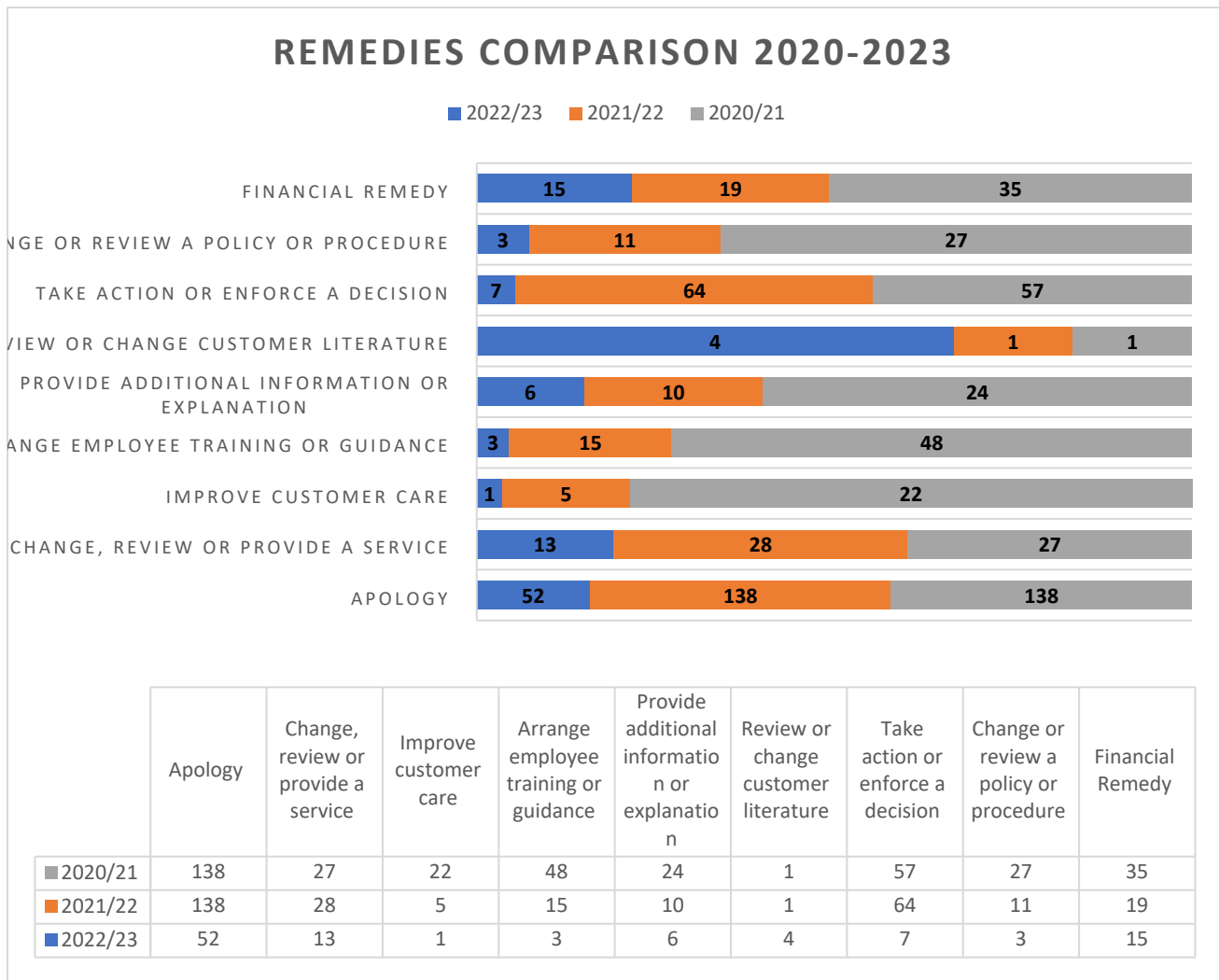
8.3 Strategic Partners Complaint Remedies and Service Improvements:

- We were unable to include data for Veolia as this data was not recorded.

However, of the 1687 complaints that were resolved by **Amey**, 1546 (92%) recorded a remedy/service improvement. This does not include complaints resolved via problem solving. For more details see the following table:

Remedies	Customer Complaint Investigation	Customer Complaint Review	Grand Total
Apology	124	28	152
Change, Review or Prov service	19	1	20
Financial Remedy	1	0	1
Improve Customer Care	1	0	1
Not Known	230	63	293
Provide additional info or exp	972	77	1049
Review employee training/Rebrief	17	3	20
Take action/ Enforce decision	10	0	10
Grand Total	1374	172	1546

8.4 The chart below shows the comparison of remedies recorded over the last 3 years 2020-2023



Improvement and Support to services is needed to identify learning and to demonstrate to citizens how learning has been implemented. Also, to ensure the recording of remedies is consistent across the organisation.

The number of remedies recorded has decreased over the past 3 years.

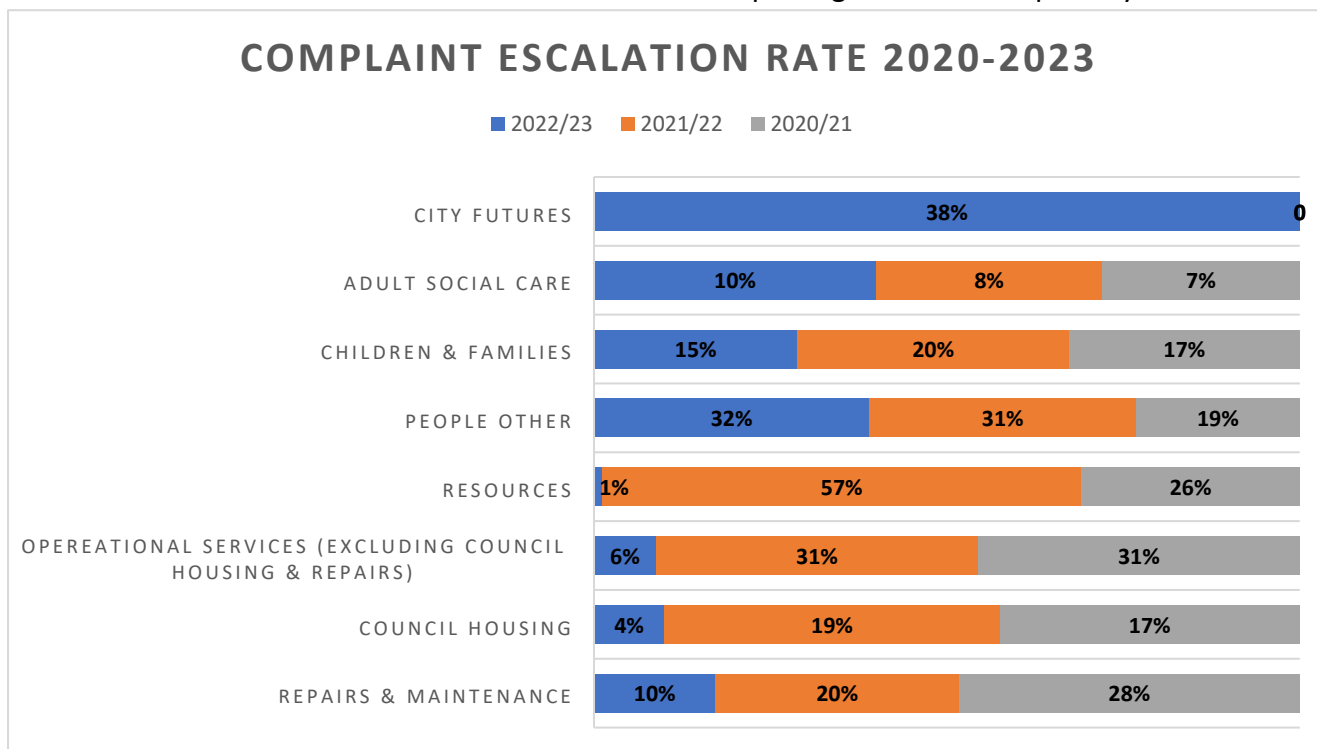
(104) 2022/23, (291) 2021/22, (379) 2020/21

Plans are underway to include mandatory fields to support more accurate recording in this area.

9. Complaint Escalations

An important measure of successful complaint handling is the escalation rate i.e. where an initial response at investigation stage is issued, but where the complainant remains dissatisfied and requests escalation of the complaint to the investigation review stage. Lower escalation rates demonstrate improved customer satisfaction as it means complaints are resolved fully at the investigation stage.

9.1 The chart below shows the escalation rates in each reporting area over the past 3 years:



The **average escalation rate is 11%** in 2021/22. This is a significant improvement on the two previous years. The average escalation rate for 2021/22 was 27% and 2020/21 was 21% - see Table 9.1 above.

- **City Futures** had the highest escalation rate of 38% in 2022/23.
- **People Other** had the second highest number of escalations 32% in 2022/23.
- **Children & Families** had the third highest number of escalations 15% in 2022/23.

10. Ombudsman Complaints

- The Ombudsman Annual Report will follow in September 2023 following receipt of the Ombudsman Annual Letter on the 26th July 2023. See provisional summary in **Appendix 6**.

11. Quality Assurance of Complaint Responses

A Quality Assurance Framework is embedded within Sheffield City Council's Feedback and Complaint procedures to review the standards of complaint responses.

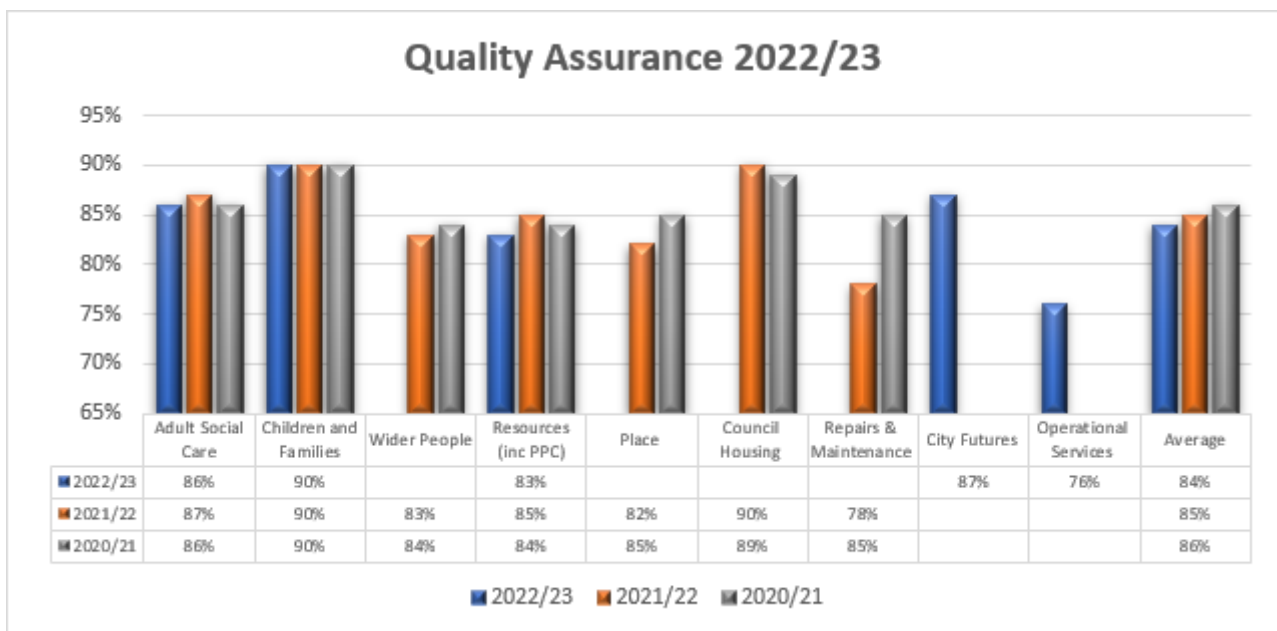
It places emphasis on customer focus (personal contact, empathy, positive tone, user friendly) and the complaint outcome (clear explanation of investigation findings, remedies and signposting).

Customer Services Feedback and Complaints team, each quarter will take a sample of responses which are evaluated against the framework as follows:

- Identify areas of improvement and good practice
- Use the outcome of the evaluation to provide a platform for guidance and development on complaint handling.

The corporate target for Quality Assurance is 85%. Overall performance for 2022/23 is **84%**

11.1 The table below shows the results for 2022/23 vs the previous 3 years (excludes strategic partners):



- 3 out of the 5 portfolio areas have met or exceeded the 85% target.
- The following services fell below the target: Operational Services (76%), and Resources (83%).

12. Complaint Satisfaction Surveys.

- See Appendix 5

Commencing July 2022, complaint satisfaction surveys are sent to all complainants on closure of their complaint.

A total of 799 complaint surveys were issued. 178 (22%) complainants responded

- From surveys completed from July 2022, only **10%** (17) of complainants who responded were satisfied with the way their complaint was handled. **Target is 80%**
- Of these 178 responses only 14% (25) of complainants completed an equalities questionnaire.

- Of these 25 completing an equalities questionnaire, 52%(13) confirmed that they had a disability.

Improvement is required in how we support citizens in the handling and management of complaints, especially for those complainants who have a disability.

13. Summary of areas of Improvement as noted throughout this document:

Improvement in the accuracy of recording is required in the following areas so we can accurately review and make any service improvements as required.

- Complaint Reason Categorisation
- Complaint Outcomes
- Remedies & Financial Remedies
- Lessons Learned/Service Improvements

It is the responsibility of the Investigating Manager to update outcomes, remedies and lessons learned.

Delay is the highest category of complaint recorded in Sheffield City Council Portfolios. The Council needs to become more responsive and update citizens through their complaint journey.

Accessibility and Delay are highlighted as areas that require improvement in the Operational Services Portfolio for Customer Services and Council Housing Repairs.

68%(1049) of remedies and service improvements recorded against resolved complaints by our strategic partner Amey, have the reason code - 'provide additional information or explanation'. Service improvements should be implemented to mitigate this result.

Development work and focus is required to ensure that Sheffield City Council can demonstrate that it provides fair and accessible services for all.

Equalities data and demographic information (including protected characteristics data, such as gender, ethnicity, age etc) is low and we need to improve the recording of this information, so we are confident our services deliver what matters most to our diverse communities.

Improvement is required in the timeliness of responses to complaints at all stages. Services need to be more responsive and accessible, so that Sheffield City Council's reputation is consistent with a high quality and caring organisation, that listens to its population.

14. K

Improvement is required in how we handle complaints. From surveys completed from July 2022, only 10% of people who responded were satisfied with the way their complaint was handled.

The key focus area during 2022/23 has been to embed the Complaints case management system, which was successfully implemented in November 2021. Further development is required to support colleagues and services to improve the accuracy of recording and providing and becoming more responsive to complainants. The Customer Feedback and Complaints Team will deliver this by:

- Inclusion of mandatory fields within our case management recording system which will improve the accuracy of complaint information and data capture. This will help identify areas of concern and lead change to enhance delivery of services to our users.
- Improve performance monitoring and tracking of complaint timescales, which will support service areas to focus on responding to citizens more efficiently and resolving issues in a more timely manner.
- Continuous investment in the training of colleagues across the organisation in using the complaints case management recording system.
- The complaints recording system builds in ownership to the accountable manager who is responsible for adherence to the complaints policy and procedures for their service areas. The Customer Feedback and Complaints team will support monitoring and tracking of this by working closely with key service areas and providing regular feedback to senior management teams.
- The production of quarterly complaints performance reports will provide insight into required service improvements and key learning.
- The Complaints Case Management System has been improved by creating a mandatory function that captures categories of complaints, remedies and learning outcomes on each complaint recorded. This will provide a valuable source of information to develop our services and colleagues to better meet the needs of our citizens. Moving forward this will be shared with the key stakeholders via a new Learnings Dashboard.
- Improved functionality in the complaints management recording system will be delivered to capture citizen compliments as well as complaints, enabling us to celebrate what we are doing well.
- Further development to the complaints internal SharePoint Site will support colleagues delivering in line with the council's policy and procedures. This is planned for 2023-24.

- The complaints policy will be reviewed in 2023/24 to align to the changes planned in the LGSCO (Local Government and Social Care Ombudsman) and (Housing Ombudsman Complaint Code).
- See **Appendix 7** for 2022-2024 updated Council Complaints Improvement Plan

15. How to Contact Us

If you would like to make a complaint, suggestion, or compliment, you can do this by completing an on-line form on Sheffield City Council's website:

<https://www.sheffield.gov.uk/content/sheffield/home/your-city-council/complaints.html>

You can also telephone us on 0114 273 4567, or write to: Customer Services, Sheffield City Council, Town Hall, Pinstone Street, Sheffield S1 2HH.

If you would like to comment on this report, or have any questions about the complaints procedure, please contact the Customer Feedback and Complaints Team at:

Email complaintsmanagers@sheffield.gov.uk

Telephone 0114 273 4567 or write to us at the address given above.

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Annual Complaints Report – 2022 / 2023

Breakdowns by service area, category, response times, outcomes & remedies/service improvement for 1st April 2022 to 31st March 2023.

Complaints by Service Area

Service Area	Customer Complaint Investigation	Customer Complaint Review	Grand Total
Arboriculture	163	28	191
Claims	34	6	40
Drainage	78	13	91
Grounds Maintenance	137	20	157
Highways	129	10	139
LIP Carriageways & Footways	225	16	241
Network	60	11	71
Non - Core	17	2	19
Street Cleaning	280	39	319
Street Lighting	98	14	112
Street Works	37	6	43
Structures	13	1	14
Traffic Signals	18	1	19
Unlit Signs & Lines	31	2	33
Winter Maintenance	54	3	57
Grand Total	1374	172	1546

Complaints resolved by Problem Solving

In addition to the above we also closed 141 cases using Problem Solving.

Service Area	Amount resolved using Problem Solving
Arboriculture	12
Claims	16
Drainage	4
Grounds Maintenance	16
Highways	12
LIP Carriageways & Footways	33
Network	1
Non - Core	2
Street Cleaning	24
Street Lighting	5
Street Works	2
Traffic Signals	4
Unlit Signs & Lines	5
Winter Maintenance	5
Grand Total	141

Enquires by Category

Alongside complaints Streets Ahead also dealt with the following enquiries.

Service Area	Cllr/MP Written Response	Public Verbal Response	Public Written Response	Information Requests	Grand Total
Arboriculture	108	148	348	2041	2645
Claims	5	34	41	204	284
Drainage	84	86	142	965	1277
Grounds Maintenance	128	112	225	1287	1752
Highways	90	85	167	1166	1508
LIP Carriageways & Footways	83	598	289	1419	2389
Network	52	19	57	124	252
Non - Core	6	7	19	129	161
Street Cleaning	408	124	519	1306	2357
Street Lighting	31	23	101	1196	1351
Street Works	11	9	36	68	124
Structures	17	18	49	201	285
Traffic Signals	10	13	71	941	1035
Unlit Signs & Lines	20	29	55	187	291
Winter Maintenance	61	46	177	579	863
Grand Total	1114	1351	2298	11813	16576

Enquiries v Complaints %

The below table shows the percentage of Complaints handled against the other enquiries dealt with by Amey Operations.

Over the year Complaints make up 9% of all enquiries handled by Amey.

Service Area	Total enquires	Total Complaints	% of Complaints
Arboriculture	2645	191	7
Claims	284	40	14
Drainage	1277	91	7
Grounds Maintenance	1752	157	9
Highways	1508	139	9
LIP Carriageways & Footways	2389	241	10
Network	252	71	28
Non - Core	161	19	12
Street Cleaning	2357	319	14
Street Lighting	1351	112	8
Street Works	124	43	35
Structures	285	14	5
Traffic Signals	1035	19	2
Unlit Signs & Lines	291	33	11
Winter Maintenance	863	57	7
Grand Total	16576	1546	9

Complaints upheld

Upheld	Customer Complaint Investigation	Customer Complaint Review	Grand Total
No	353	55	408
Partially	129	6	135
Process Not In Place	600	74	674
Yes	292	37	329
Grand Total	1374	172	1546

Complaints by Category

Outcome	Customer Complaint Investigation	Customer Complaint Review	Grand Total
Agreed Way Forward	798	38	836
Complaint Withdrawn	1	0	1
Misunderstanding Clarified	101	29	130
No Action Necessary	215	42	257
Not Known	255	63	318
Service Failure	4	0	4
Grand Total	1374	172	1546

Breakdown of Remedies/Service Improvements

Remedies	Customer Complaint Investigation	Customer Complaint Review	Grand Total
Apology	124	28	152
Change, Review or Prov service	19	1	20
Financial Remedy	1	0	1
Improve Customer Care	1	0	1
Not Known	230	63	293
Provide additional info or exp	972	77	1049
Review employee traini/Rebrief	17	3	20
Take action/ Enforce decision	10	0	10
Grand Total	1374	172	1546

Response Times 2022/23

Status	Average Days	% within 28 days
Investigation Stage	51	53%
Review Stage	25	84%
Combined	29	80%

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VEOILA DATA 2022/23

Complaint numbers need considered within the context of 12 million bin collections each year.

- Below are the overall total Number of complaints and breakdown into problem solving / investigations / investigation review:

	2021/22	2022/23	% change
Closed – Stage 1	297	70	76%
Closed – Stage 2	53	2	-96%
Problem Solving Stage	1533	1260	-18%
Total	1,883	1,332	-29%

- 29% decrease on previous year
- Below are the top 3 reasons / areas of complaints of the total % (i.e. bin collection / charges etc)

	% complaints
1. Container management (charging for new/replacement bins)	52%
2. Black bin collection	21%
3. Paper bin collection	7%

- Below shows the % complaints responded to in 28 calendar days:

Resolution Stage 1	All Days
0-3 days	1
4-14 days	20
15-21 days	7
22-28 days	18
29+ days	24



- Below shows the reason for complaint:

Types of Complaint	Count
Accessibility	10
Delay	3
Failure or refusal to provide a service	464
Policy and legislation	120
Quality of service provided	682
Staff conduct	51

- Below shows the outcomes of complaints:

Outcomes	Volumes
Problem Solving	1,260
Service Failure Remedied	7
Misunderstanding Clarified	2
No Action Necessary	9
Agreed Way Forward	49
Rejected	
Withdrawn	3

- Veolia do not record recorded remedies and service improvements.

Appendix 1 – 6 Main Reasons (Categories) for Complaints

Delay

- Delay in delivering a service
- Delay in giving advice
- Delay in making a decision
- Delay in taking action
- Delay in providing information
- Delay in responding to letters or emails
- Delay in returning phone calls
- Delay in meeting customer in person
- Other delay problem

Failure or refusal

- Failure or refusal to deliver a service
- Failure or refusal to give advice
- Failure or refusal to make a decision
- Failure or refusal to take action
- Failure or refusal to provide information
- Failure or refusal to respond to letters or emails
- Failure or refusal to return phone calls
- Failure or refusal to meet with customer
- Other failure or refusal problem

Quality

- Service provided but then changed or withdrawn
- Inadequate or incorrect advice given
- Unreasonable decision
- Incorrect decision
- Incorrect action taken
- Inappropriate action taken
- Wrong information provided
- Unclear information provided
- Poor or misleading information given
- Lost documents or files or correspondence
- Late for appointment or visit
- Breach of confidentiality
- Poor Communication
- Loss or damage to property
- Other quality issue

Staff conduct

- Discriminatory behaviour
- Lack of customer care
- Poor customer care
- Rude or aggressive behaviour
- Unhelpful attitude
- Lack of knowledge or training
- Other staff conduct issue

Access to service or information

Buildings

Phones

Information brochures or leaflets unavailable

Opening times

Other access to service or information problem

Policy

Equalities or diversity issues

Government policy

Health and safety

Local policy or bylaws

Council policy

Cost of service

Other policy problem

SCC Feedback & Complaints Improvement Plan November 2022 – March 2024

Corporate Objective 1 - Directors ensure that complaint response times are met in a timely manner and are built into their Service Plans

As a Council we want to provide high quality, accessible and responsive services that deliver what matters most to our diverse communities. We know that timely responses leads to increased customer satisfaction and enhances our reputation as a caring organisation that listens to its population.

Aim 1 – 3		Actions	What's next	Who	Review Date
<p>We will improve our performance against the agreed KPIs for corporate and social care responses.</p> <p>We hold about people who use our services in terms of consistency and robustness. This will include capturing improved equality monitoring data to enable us to better understand people's needs and levels of satisfaction.</p>	<p>Update Equality Monitoring Information Process, Update complaints procedure and launch new procedure including measuring number of complaints.</p> <p>Working with City partners to develop complaints procedure more and the use suggestions and feedback from those with lived experience of using our services.</p> <p>We will ensure all decisions involving a change will have an effective Equality Impact Assessment and action plan to mitigate disadvantage.</p>	<p>Customer Services (CS) have designed a new form re customer equality information so we can measure who our customers are in relation to services we provide.</p>	<p>To be included in Phase 2 of Forms Migration Project</p>	<p>Customer services/ BCIS</p>	<p>Dec 22</p>
<p>We will work with the people of Sheffield and our partner organisations, including the voluntary, community and faith sector, to ensure data and knowledge are used to deliver joined up approaches to the big challenges that affect the city and our communities. Data on equalities will also be used to ensure we set a fair and evidence-based budget for the council.</p>		<p>CS launched revised complaints procedure Nov 21 we can successfully measure complaints and lessons learned to improve our services.</p> <p>Develop equality monitoring as part of Complaints procedure.</p>	<p>Phase 2 of complaints procedure to work with city partners on feedback to gain lived experience and suggestions moving forward</p>	<p>Corleen Bygraves-Paul</p>	<p>Dec 22</p>
<p>We will improve the information we hold about our diverse communities including around influence, engagement, and cohesion. We will continue to undertake a broad range of consultation and engagement activities to</p>		<ul style="list-style-type: none"> • EIAs will feature in all relevant decision making processes at start and end. • Encouraging others to get involved in the SEIN network 	<p>Review recent decisions to check for any EIA omissions</p> <p>Continue to promote SEIN via Employee Briefings and Customer Services News</p>	<p>Customer Services SMT</p> <p>Paul Taylor</p>	<p>Dec 22</p>

SCC Feedback & Complaints Improvement Plan November 2022 – March 2024

Aim 1 – 3	Actions	What's next	Who	Review Date
inform decision making and will support underrepresented communities to raise issues and put forward solutions.				

Equality Objective 2 – Ensure our workforce reflects the people that we serve

We will continue to promote inclusion, fairness, and accessibility in our workforce, whilst raising our workforce diversity. A representative workforce will help us deliver services that are accessible, appropriate and that help reduce inequalities. Despite progress over recent years and in a period of continued economic challenge, we still do not have a workforce that reflects the diversity of the city, particularly at senior levels. We also have notable differences in the experiences of some staff groups with regards to morale and opportunity.

EO2 (Workforce) – Aim 1 -3	Portfolio Priorities	Actions	What's next	Who	Date
<p>We will work towards achieving Disability Confident at Level 3 (currently level 2). We will also undertake work to further understand and respond to lower morale scores for disabled staff to try and bring them in line with non-disabled staff.</p> <p>We will work to increase the diversity of top earners from the following groups, BAME (Black Asian Minority Ethnic), Women, Disabled People and LGB; based on Chief Officer grade and equivalent.</p>	<p>Create Disability Confident Working Group - Review the Disability Confident criteria to explore where improvements can be made</p> <p>Working on accessibility & IT on Employee & customer processes – see Objective 3 also</p> <p>Working with services on their workforce profile (Disability and Race is of particular concern - diversity within these are also concerning.) We need to look at Positive action methods within recruitment. Agree Positive action in recruitment</p>	Group established and meeting regularly. Encourage awareness of Disability Confident (including Mental health at work conversations) with managers & staff	Customer Services representation at Disability Confident Working Group.	Customer Services SMT (CS SMT)	Dec 22
			Develop Disability Confident discussions with services.	CS SMT	Mar 23
			Managers conversant with Disability Confident criteria and implications of this	CS SMT	Mar 23
		Accessibility paper to be written	CS to note and take actions forward	CS SMT	Mar 23
		All services issued with diversity profile	Customer Services to consider targeted apprenticeships	CS SMT	Jan 23

SCC Feedback & Complaints Improvement Plan November 2022 – March 2024

EO2 (Workforce) – Aim 1 -3	Portfolio Priorities	Actions	What's next	Who	Date	
<p>We will increase awareness about the support available to carers within our workforce. In response to lower morale scores, we will undertake further work to understand the challenges carers are facing and what can be done in response, with a view to bringing scores in line with non-carers.</p>	<p>Regularly encourage employees to share equality monitoring information and set this as a KPI in our performance dashboard</p> <p>Launched EDI training with additional disability courses with commitment for on going conversations</p> <p>Launch new edi pages (Disability Awareness pages/network page carers pages)</p> <p>Look at carers/disability scores on future ways of working survey and explore flexible working options to support employees manage better work life balances.</p>	Start conversations with Service managers re Positive action/Apprentices/Career progression/Resources/ppc brand/aging workforce /flexible – part time working - see objective 4 also	around disability and race.	CS SMT	Review Mar 23	
			Develop improved career pathways for people with protected characteristics.	CS SMT	Jan 23	
			Issue packs to new starters with key E&D information.	CS SMT	Jan 23	
			Use as a tool to better understand diversity. Promote census awareness	Raise census awareness	CS SMT	Dec 22
			50 % completions and known conversations started in 3 services. Bespoke training also offered	Review training progress to date and identify services still needing the team based training module.	Paul Taylor	Nov 22
				Training fully complete	Paul Taylor	Mar 23
			Encourage further learning on EDI/learning to educate ourselves	Encourage via Team Meetings, Employee Forums and Customer Services News. Includes awareness around Carers.	CS SMT	Jan 23
	Staff network set up (29 th Sept)	Ensure Customer Services membership of staff network	CS SMT	Dec 22		

Equality Objective 3 – Lead the city in celebrating diversity and promoting inclusion

As a Council we want to lead the city in celebrating and promoting our diversity and the benefits and opportunities it brings. We will continue to promote inclusion, fairness, and accessibility, whilst raising the profile of Sheffield as a great place to live, study, work and visit.

SCC Feedback & Complaints Improvement Plan November 2022 – March 2024

EO3 (leading organisation) – Aims 1 – 3	Portfolio Priorities	What's next	Who	Date
We will work with our partner organisations across all sectors, to celebrate and promote our diverse city locally and nationally. We will support and promote events and activities that celebrate and raise awareness with our diverse communities.	AccessAble tool in place.	Promote use of tool via Customer Services, and ensure all relevant services aware of it	CS SMT	Dec 22
	Staff Equality & Inclusion Networks – other associated networks too.	Explore reference to tool as standard as e.g. blue badge/disabled travel pass letters	Mark Holmes	Mar 22
		Reinforce First Point position as a reporting centre for Hate Crime. Ensure publicity generally and in First Point space	Mark Holmes	Nov 22
We will continue our work to tackle poverty and promote social justice, including through the Fairness and Tackling Poverty Partnership and Making Sheffield Fairer campaign Group. We will raise awareness of the Fair Employer Charter and Living Wage with employers in the city; and will ensure our commissioning processes are fair and inclusive.	Look at Accessibility within services and how we influence other services to look at their accessibility of services in all communication and access to services	Full review of accessibility, including facilities for the deaf and hard of hearing community. Will include a review of public access points and the Council's Contact Centre. Continue specific work around around BSL access (inc. BSL interpretation contract)	Paul Taylor/Corleen Bygraves-Paul	Dec 22
	Review /Refresh and re launch our ethical procurement policy and procedure whilst ensuring our commissioning processes are fair and inclusive. Equality Impact Assessments being a fundamental part of procuring services.	Keep contract under review	As above	Review Dec 22
	Customers Service & HR are a 3 rd party reporting centre		As above	Review Dec 22
We will continue to support citywide work to ensure our city is an inclusive and accessible place to live, work, study and visit. We will work with our partner organisations to raise awareness of hate crime and how it can be reported; and will continue to challenge discrimination, bullying and harassment.				

Equality Objective 4 – Break the cycle of inequality and improve life chances

We know that some groups experience poorer life chances than others and that poverty can be a significant factor in determining life chances and wellbeing. At a local and national level there are also areas of persistent inequality which remain a considerable challenge. We will continue to focus on those in greatest need to ensure that people can access services and support that works for them.

SCC Feedback & Complaints Improvement Plan November 2022 – March 2024

EO4 (breaking inequalities) – Aim 1 – 3	Portfolio Priorities	Actions/What's next	Who	Date
<p>We will focus on Improving health and wellbeing in the city, especially for groups that experience poorer outcomes. We will ensure decent, inclusive, and accessible housing that promotes wellbeing. Health inequalities will also be a key focus of our revised Health and Wellbeing Strategy, and we will continue to join up and improve health and social care services to provide high quality and accessible care.</p>	<p>Health and well being strategy in place.</p>	<p>Reference Health and Wellbeing in new starter pack</p>	<p>CS SMT</p>	<p>Jan 23</p>
	<p>Commit to the recommendations from the REC and Disability Confident agenda</p>	<p>Customer Services to be clear on actions arising from REC report</p>	<p>CS SMT</p>	<p>Dec 22</p>
		<p>Consider potential for relevant work experience placements</p>	<p>CS SMT</p>	<p>Mar 23</p>
		<p>Put in place targeted Customer Services Employability Roadshows</p>	<p>CS SMT</p>	<p>Jan 23</p>
<p>We will work with partners to ensure there are effective pathways into education, training, and employment (including apprenticeships) to enable young people to fulfil their ambitions. We will continue to work with schools and partner organisations from early years onwards, to ensure children have a great start in life and to close attainment gaps for disadvantaged pupils and children with SEND (special educational needs and disability).</p>	<p>We need to look closely at our apprenticeship/traineeship/graduate offer in the portfolio</p>	<p>Actions around apprenticeships as per E02 above</p>	<p>CS SMT</p>	<p>Jan 23</p>
<p>We will work with the Police, health, specialist providers and other partner agencies to tackle domestic and sexual abuse. We will work with communities and interest groups on prevention, and ensuring key messages about healthy relationships, consent and sexual harassment are included in 'relationships and sex education' in the city. We will develop a whole family working on domestic abuse that supports victims and children and holds perpetrators to account; and ensure services are accessible and meet the needs of our diverse communities.</p>				

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Update to Resources and PPC Portfolio Equalities Action Plan Nov 2021-2023

Section EO1

Capturing equalities information – Pilot monitoring period only captured limited information as completion was optional. Customer Services capturing of information to be rolled up into authority-wide initiative with the primary means of capture being the Customer Portal. Revised target date Jan 24. Relationship with forms migration project still under discussion.

- Equality monitoring and complaints procedure – Complaints Survey implemented in July 2022 (see summary to March 2023). See Appendix 5

EIAs being routinely completed in relevant cases.

SEIN – Customer Services no longer in Resources; SEIN networks generally are under review.

Section EO2

Customer Services doesn't currently have a rep on the Disability Confident Group; to be organised before end Aug 23.

Work still needed on Disability Confident discussions within teams; Corleen, Mark and Paul to discuss with a view to including this within July/Aug 23 Employee Briefings.

Targeted apprenticeships. Current apprenticeship scheme has brought in a reasonably diverse group – more specific targeting to be considered further.

Improved career pathways for people with protected characteristics now consolidated as an element of the priorities identified within the latest CS service plan.

Packs issued to new starters – to check whether this is happening.

Customer Services E&D training. Registrars team-based training completed and worked well. CS Senior Management Team to get more clarity on who has completed the training online and those teams where more of a team approach is needed. Then clear programme of work to get this completed by Dec 23.

Some steps to encourage ongoing EDI learning in place (via Employee Briefings and CS News). To be key item in next round of Employee Briefings.

Section EO3

Accessible tool – need to check whether now being routinely promoted – suspect more work needed.

First point as a centre for reporting Hate Crime. Think this is now fairly well known but more work needed to publicise.

Accessibility improvements – as per work with DA Languages and on BSL etc. **Currently progressing procurement of new on demand video conferencing service /app for BSL users to improve failure demand and for when BSL users are accessing council services. Implementation date Sept 2023**

Section EO4

To check whether health and wellbeing referenced in starter pack.

Actions arising from REC report. CS SMT to consider how much awareness across Customer Services and how this can be developed (by end Sept 23).

Work experience placements. Needs further consideration at CS SMT level.

Recruitment Roadshows. Under active consideration. Timetable to be pulled together (by end Sept 23)

Complaints Survey Results - July 2022 - March 2023

Month	Total no. Surveys sent	No. surveys completed	% responses	No. scoring >=5 (column N)	%age scoring >=5 Target is 80%	Score<5 relates to which services? See separate tabs column P	Equality Surveys completed	Equality responses as a % of completed surveys	%age Equality responses declaring disability
Jul-22	65	5	8%	1	20%	Repairs & Maintenance (5)	0	0	0
Aug-22	84	18	21%	3	17%	Hsg&NS (2); R&M (11);Parks,Amn&BI (1); Unrecorded (4)	3	17%	67%
Sep-22	56	18	32%	4	22%	Hsg&NS (2); R&M (10);Customer Services (1); Finance-R&B (1); Health & Housing (1) Unrecorded (4)	5	28%	40%
Oct-22	86	11	13%	0	0%	Hsg&NS (2); R&M (11); Unrecorded (4)	2	18%	0%
Nov-22	91	26	29%	3	12%	(9) Unrecorded; Repairs & Maint (16);Adults Social Care (1)	6	23%	50%
Dec-22	96	15	16%	0	0%	(3) Unrecorded; R&M (15); Amey (1); CCC Repairs & Maint (2)	2	13%	0%
Jan-22	103	25	24%	0	0%	Unrecorded(4) (Repairs & Maintenance (21)	2	8%	100%

Feb-22	118	23	19%	4	17%	Unrecorded (5); Housing (1); R&M (15); Children's Social care (1); Finance (1)	2	9%	50%
Mar-23	100	37	37%	2	5%	Unrecorded (9); Housing (2); R&M (23); Resources - Cust Services (2)	3	8%	100%

Q2	205	41	20%	8	20%		8	20%	50%
Q3	273	52	19%	3	6%		10	19%	30%
Q4	321	85	26%	6	7%		7	8%	86%

Scoring 1 is poor 10 is good
 Complaints Surveys commenced from Q2 (July)
 Equalities Surveys commenced August 2022

Summary

- Total number of complaints surveys sent – 799.
- Total number of complaint surveys completed – 178 (22%).
- Total number of equality surveys completed of completed surveys – 25 (14%)
- Percentage of citizens who completed an equalities survey who recorded that they had a disability –52% (13)
- Of the total 178 complaint surveys completed only 10% were satisfied with how their complaint was handled.

Survey equality data and demographic information (including protected characteristics data, such as gender, ethnicity, age etc) is low and we must improve and develop further in this area, so that we are more confident that our service provision meets what matters most to our diverse communities.

Development work and focus is required to ensure that Sheffield City Council can demonstrate that it provides fair and accessible services for all.

Personal contact when handling and updating the complainant also needs improvement.

Complaints Received

	Q1YTD	Q2YTD	Q3YTD	Q4YTD*
Formal premature referrals	2	6	11	66
Considered without formal enquires	12	22	36	46
Formal enquiries	8	12	18	21
Total	22	40	65	133

Number of complaints received

* now includes Housing Ombudsman premature referrals

Portfolio/ Partner	Subject	Formal premature referrals	Considered without formal enqs	Formal enqs made	Totals
People	Social Care - Adults	3	7	2	12
	Social Care - Children's	5	2		7
	School Admissions		1		1
	SEN	2	1	5	8
	Education - other	1	1		2
Operational Services	Housing & Neighbourhood Services*	21	6	3	30
	Repairs and Maintenance*	31		7	38
	Environmental Services	1	1		2
	Parking Services		3		3
	Highways				0
	Parks & Countryside				0
	Bereavement Services				0

	Licensing		1		1
	Transport				0
Amey/Client	Streets Ahead		8	1	9
Veolia/Client	Waste Management			1	1
City Futures	Planning	2	2		4
	Property			1	1
Resources	Customer Services		5		5
	Legal		3		3
	BIS				0
	Benefits		1		1
	Revenues		4	1	5
	Misc				0
	Totals	66	46	21	133

Formal Enquiry response times

	Q1YTD	Q2YTD	Q3YTD	Q4YTD
Number responses met original response deadline	2	5	8	13
Number 1 - 7 days over original deadline	1	1	3	4
Number more than 7 days over original deadline	4	6	6	6
Average response time (calendar days)	36	32	30	30
% responded to within original ombudsman deadline	29%	42%	47%	57%
% responded to within original or initial extended ombudsman deadline	86%	84%	88%	91%

Preliminary Enquiries response times

	Q1 YTD	Q2YTD	Q3YTD	Q4YTD
Number of enquiries	10	21	36	51
Average response time (calendar days)	5	5	6	7

Ombudsman decisions (excluding premature)

	Q1YTD	Q2YTD	Q3YTD	Q4YTD
Closed after initial enquiries - out of jurisdiction	2	3	9	12
Closed after initial enquiries - no further action	10	16	23	28
Closed - Local Resolution (Housing Ombudsman)				
Withdrawn by customer				
Not Upheld: No further action	1	1	1	1
Not Upheld: No Maladministration	3	2	2	3
Not Upheld: No Maladministration recommended actions (Housing Ombudsman)		1	2	2
Upheld - No further action	2	2	2	3
Upheld - Maladministration and Injustice	3	9	12	16
Upheld - Maladministration, No Injustice				1
Upheld - Not Investigated Injustice remedied by LA		1	2	1
Report - Upheld (Maladministration and Injustice)	1	1	1	1
Total	22	36	54	68

Summary by Portfolio:

1. Operational Services:

63% (84 out of 133) of ombudsman enquiries received 2022-23 related to services in the Operational Services Portfolio.

From an outcome perspective 53 complaints were deemed premature and referred these back to the Council to deal with. The ombudsman closed a further 27 complaints: 16 closed following initial enquiries (no further action/outside jurisdiction); 4 Not Upheld (No Maladministration); 1 Upheld (No further action); and 6 Upheld (Maladministration/injustice) - see Ombudsman Upheld tab for further detail.

2. Resources:

11% (14 out of 133) of Ombudsman enquiries received related to services in the Resources Portfolio.

From an outcome perspective the Ombudsman has closed 14 complaints YTD: 12 closed following initial enquiries (no further action/outside jurisdiction); 1 Upheld (maladministration no injustice) and 1 Upheld (maladministration and injustice) - see Ombudsman Upheld tab for further detail.

3. Adult H&SC:

9% (12 out of 133) of ombudsman enquiries received related to Adult H&SC Services

From an outcome perspective the Ombudsman has closed 13 complaints YTD: 3 deemed premature and referred back to the Council to deal with; 6 closed following initial enquiries (no further action/outside jurisdiction); 1 Not Upheld (No further action); 1 Upheld (No further action) and 2 Upheld Maladministration/injustice).

4. City Futures:

4% (5 out of 133) ombudsman enquiries/referrals received related to services in the City Futures Portfolio.

From an outcome perspective the Ombudsman has closed 5 complaints YTD: 2 deemed premature and referred back to the Council to deal with; 2 closed following initial enquiries (no further action/outside jurisdiction) and 1 upheld (Maladministration & Injustice)

5.Children's Services:

14% (18 out of 133) of ombudsman enquiries received related to Children's Services (5% C&F and 6% SEND)

From an outcome perspective the Ombudsman has closed 21 complaints 2022-23: 7 deemed premature and referred back to the Council to deal with; 4 closed following initial enquiries (no further action/outside jurisdiction); 1 Not Upheld (No further action/No Maladministration); 2 Upheld (No further action/injustice remedied by LA); 6 Upheld Maladministration/injustice) and 1 Report (Maladministration/injustice).

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SCC Complaints Improvement Plan November 2022 – March 2024

Recommendation 1 - Directors ensure that complaint response times are met in a timely manner and are built into their Service Plans

As a Council we want to provide high quality, accessible and responsive services that deliver what matters most to our diverse communities. We know that timely responses leads to increased customer satisfaction and enhances our reputation as a caring organisation that listens to its population. We want our Directors to be more accountable for their complaints and support their teams in responding in a timely & effective way. Responding Managers need to be confident, responsive and accurate when recording and handling complaints.

Objectives 1-5	Actions to Date	What's next ?	Responsible	Review Date
1. We will improve our recording of feedback received in the handling of complaints including the number of unassigned/ missing data fields	<p>Improve user compliance in using CRM and timeliness of complaint responses by conducting a review of the CRM processes including reporting schedules and monitoring mechanisms.</p> <p>CRM review and introduction of mandatory fields within CRM to ensure key data is recorded by officers which will improve reporting outputs including recording of remedies/service improvements.</p>	<p>Continuing embedding of listening council culture via regular reminders, bulletins and communications to staff</p> <p>Access and training on PBI dashboards to be provided to identified performance teams.</p>	F&CT BCIS	Ongoing
2. We will improve the production and circulation of meaningful and timely reports to ensure Directors/Managers are well informed of their Services performance against the agreed KPIs.	<p>Unassigned & open case reports issued weekly to case coordinators.</p> <p>22-2023 Core Training courses available via Go Learn</p> <p>Implemented Formal Complaints – Delegation to Directors process</p>	<p>Development of Learnings Dashboard including case studies</p> <p>Circulation of learnings/upheld/partially upheld reports</p> <p>Monthly IT training, advice and support workshops for staff</p>	F&CT F&CT F&CT	<p>September 2023</p> <p>April /2024</p> <p>Sept 2023</p> <p>July-Dec 2023</p>
3. We will continue to support Responding Managers/Case Coordinators to enable them to handle complaints confidently & accurately update CRM and provide timely responses.	<p>Open case reports issued to IMs/AMs weekly on a Tuesday and bi-monthly to HOS /Directors (Childrens & Adults social care)</p> <p>New Sharepoint site for complaint performance and support</p>			

SCC Complaints Improvement Plan November 2022 – March 2024

Objectives 1-5	Actions to Date	What's next ?	Responsible	Review Date
4. We will improve our performance against the agreed KPIs for all complaint responses including Ombudsman responses.	<p>Quarterly Performance Reports including Service improvements /Financial remedies data now published on Sharepoint.</p> <p>Update of an organisational Who's Who to expediate allocation of complaints (following organisational portfolio changes)</p>			
5. We will improve our recording of lessoned learned and implement changes in our services to reflect this learning	<p>Regular meetings with SMTs (currently social care, Amey, Housing & Repairs, City Futures)</p> <p>Monthly Housing Complaints Bulletin</p>			

Recommendation 2 – Options are explored to capture equalities and geographical data within the complaints system

We have limited customer satisfaction, equalities and geographical data. Improving our recording and alignment of data to our LAC's will help us better understand the complaint 'themes' in our communities and identify geographical service improvements which may be needed. This will enable us to be more proactively improve our services in line with community needs.

Objectives 1-4	Actions to Date	What's next?	Responsible	Review Date
1. We will improve our understanding of how citizens feel about our complaint procedures and how they feel they are supported when making complaints.	<ul style="list-style-type: none"> • Complaints Survey implemented in July 2022 (see summary to March 2023). See Appendix 5 • Published monthly on Sharepoint. • Limited responses 	<ul style="list-style-type: none"> • PBI Dashboard to be implemented for complaint survey results • Survey to include telephone surveys to increase number of completed surveys 	<p>F&CT</p> <p>F&CT</p>	<p>Sept 2023 (delayed formerly April 2023)</p> <p>April 2024</p>

SCC Complaints Improvement Plan November 2022 – March 2024

Objectives 1-4	Actions to Date	What's next?	Responsible	Review Date
2. We will implement equality monitoring into our complaint survey process and ensure analysis is completed to improve our understanding the journey of our most vulnerable citizens and the services which they complain about.	<ul style="list-style-type: none"> Equality monitoring implemented as part of complaints Survey- August 2022 (see summary doc to Dec 2022) Limited data captured 	<ul style="list-style-type: none"> 'Review of equalities data capturing process Deep dive' sampling process to be implemented re service areas which receive complaints from citizens with protective characteristics 	<p>F&CT</p> <p>F&CT</p>	<p>Sept 2023 (delayed formerly Apr 2023)</p> <p>Sept 2023 (delayed formerly Apr 2023)</p>
3. We will improve our geographical monitoring of complaints	<ul style="list-style-type: none"> Limited geographical data breakdown – to include postcode and wards 	<ul style="list-style-type: none"> LAC breakdown to be included in Quarterly Performance reports 	F&CT BCIS	Sept 2023 (delayed formerly July 2023)
4. We will improve our compliments recording processes so that we are able to celebrate what we do well when dealing with complaints	<ul style="list-style-type: none"> Limited corporate process for recording compliments and aligning to Portfolio areas 	<ul style="list-style-type: none"> Review of compliment process Inclusion in Quarterly Reports Inclusion in Learnings dashboard to celebrate success 	F&CT BCIS	Sept 2023 (delayed formerly July 2023) as above April 2024

SCC Complaints Improvement Plan November 2022 – March 2024

Recommendation 3 – A breakdown of complaints from Amey and Veolia is provided to the Committee, and information on how their complaints are dealt with.

As a Council we want to be better informed of our partners complaints performance.

In 2021/22 complaints from partners represented the majority (55%) of the total number of complaints received. Improved monitoring and handling of complaints received by our partners should improve overall customer satisfaction and enhance our reputation as a caring organisation that listens to its population

Objectives 1 – 2	Actions to Date	What's next?	Responsible	Review Date
We will improve visibility and awareness of partner complaints and align their performance to our corporate KPIs, to be included as part of the Annual Corporate Complaints report.	Alignment of partner reports to corporate KPIs and annual reporting – see annual report 2022-23 <ul style="list-style-type: none"> • 			
We will ensure regular meetings are held with our partners to review performance and align to our corporate complaint objectives	<ul style="list-style-type: none"> • Regular meetings held with Veolia and quarterly performance reports provided 	Review of customer satisfaction results Included in Learnings Dashboard	F&CT	Ongoing April 2024



Audit and Standards Committee Report

Report of: David Hollis, Interim General Counsel

Date: 27 July 2023

Subject: Work Programme

Author of Report: Jay Bell, Democratic Services

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.

**David Hollis
Interim General Counsel**

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4.0 Referrals from other Committees

4.1 Any referrals sent to this Committee by Council, including any public questions, petitions and motions, or other committees since the last meeting are listed here, with commentary and a proposed course of action, as appropriate:

Issue	Take to audit and standards committee a report on whether the standards regime and Councillor Code of Conduct need updating.
Referred from	Strategy & Resources Policy Committee
<i>Details</i>	
<i>Commentary/ Action Proposed</i>	The 'Review of Members' Code of Conduct and Complaints Procedure' item have been moved from the January 2024 meeting to October 2023, subject to the referral made by S&R.

Part 5: Proposed additions and amendments to the work programme since the last meeting:

Item	Proposed Date	Note
Amendment: Review of Members' Code of Conduct and Complaints Procedure	From January 2024 to October 2023	Subject to referral from S&R
Amendment: Community Schools Update	From July 2023 to October 2023	Disciplinary process still not completed
Amendment: Information Management Annual Report	From January 2024 to October 2023	Subject to comment at previous meeting

Part 6: Audit & Standards Committee Work Programme for municipal year 2023/24:

Date	Item	Author
June 2023	Audit Training	External Facilitator (TBC)
22 June 2023	Internal Audit Tactical Plan 23/24	Linda Hunter (Senior Finance Manager)

Audit and Standards Work Programme 2023-24- Working Copy

	Compliance to International Auditing Standards	Tony Kirkham (Interim Director of Finance and Commercial Services)
	Audit Recommendation Tracker Progress Report	Linda Hunter (Senior Finance Manager)
	Update on Governance Issues outlined in the Annual Governance Statement	David Hollis (Interim General Counsel/Monitoring Officer)
	Summary of Statement of Accounts	Tony Kirkham (Interim Director of Finance and Commercial Services)
	Work Programme	David Hollis (Interim General Counsel/Monitoring Officer)
	Strategic Risk Update	Helen Molteno (Corporate Risk Manager)
27 July 2023	Internal Audit Annual Fraud Report	Stephen Bower (Finance and Risk Manager)
	Role of the Audit Committee and Training	Claire Sharratt (Senior Finance Manager)
	Update on Improvement Plan and Annual Complaints Report 22/23	Corleen Bygraves-Paul (Service Delivery Manager, Customer Services)
	Work Programme	David Hollis (Interim General Counsel/Monitoring Officer)
21 September 2023	External Audit Plan 2021/22	External Auditor (EY)
	Annual Internal Audit Report	Linda Hunter (Senior Finance Manager)
	Formal Response to Audit (ISA 260) Recommendations	Philip Gregory (Director of Finance and Commercial Services)
	Interim Standards Complaints Report (Half Yearly)	David Hollis (Interim General Counsel/Monitoring Officer)

Audit and Standards Work Programme 2023-24- Working Copy

	Annual Governance Statement	David Hollis (Interim General Counsel/Monitoring Officer)
	Update on Ombudsman Report for 22/23	Corleen Bygraves-Paul (Service Delivery Manager, Customer Services)
	Work Programme	David Hollis (Interim General Counsel/Monitoring Officer)
19 October 2023	Community Schools Update	Andrew Jones (Director of Education and Skills)
	Review of Members' Code of Conduct and Complaints Procedure	David Hollis (Interim General Counsel/Monitoring Officer)
	Information Management Annual Report	Sarah Green (Senior Information Management Officer)
	Work Programme	David Hollis (Interim General Counsel/Monitoring Officer)
23 November 2023	Statement of Accounts (Audited)	Philip Gregory (Director of Finance and Commercial Services)
	Report of those Charged with Governance (ISA 260)	External Auditor (EY)
	Work Programme	David Hollis (Interim General Counsel/Monitoring Officer)
11 January 2024	Whistleblowing Policy Review	Elyse Senior-Wadsworth (Head of Human Resources)
	Annual Standards Report	David Hollis (Interim General Counsel/Monitoring Officer)
	Audit Recommendation Tracker Progress Report	Linda Hunter (Senior Finance Manager)
	Strategic Risk Reporting	Helen Molteno

Audit and Standards Work Programme 2023-24- Working Copy

		(Corporate Risk Manager)
	Work Programme	David Hollis (Interim General Counsel/Monitoring Officer)
1 February 2024	Work Programme	David Hollis (Interim General Counsel/Monitoring Officer)
21 March 2024	Work Programme	David Hollis (Interim General Counsel/Monitoring Officer)
25 April 2024	Internal Audit Plan 2024/25	Linda Hunter (Senior Finance Manager)
	Compliance to International Auditing Standards	Philip Gregory (Director of Finance and Commercial Services)
	Work Programme	David Hollis (Interim General Counsel/Monitoring Officer)
July / August 2024	Audit Training	External Facilitator (TBC)
June 2024	Audit Recommendation Tracker Progress Report	Linda Hunter (Senior Finance Manager)
	Strategic Risk Update	Helen Molteno (Corporate Risk Manager)
	Work Programme	David Hollis (Interim General Counsel/Monitoring Officer)

IMPORTANT INFORMATION FOR REPORT WRITERS

The Audit and Standards Committee provides an independent and high-level focus on the audit, assurance and reporting arrangements that underpin good governance and financial standards.

The purpose of the Committee is to provide independent assurance to the Council of the adequacy of the risk management framework and the internal control environment. It provides independent review of Sheffield City Council's governance, risk management and control frameworks and oversees the financial reporting and annual governance processes. It oversees internal audit and external audit, helping to ensure efficient and effective assurance arrangements are in place.

The Committee also cover Standards and is primarily responsible for promoting and maintaining high standards of conduct by councillors, independent members,

and co-opted members. It is responsible for advising and arranging relevant training for members relating to the requirements of the code of

conduct for councillors. The Committee also monitor the Council's complaints process and the Council's response to complaints to the Ombudsman.

The Committee is not an operational committee, so is not focussed on the day to day running of your service. However, its focus is on risk management and governance, so it will want to understand how you manage your key risks, and how you are responding to new challenges and developments. In particular the Committee will be interested in the progress on implementing agreed recommendations from inspection and audit reports, and will want to review your services' outputs and actions in response. You can expect some challenge if deadlines for implementing agreed actions have been missed. Please ensure breakdowns of information are included in your report, as the Committee is interested in the key facts and figures behind areas.

Most Audit and Standards papers are public documents, so use everyday language, and use plain English, don't use acronyms, or jargon and explain any technical terms. Assume the reader knows little about your subject.

Think about how the paper will be interpreted by those who read it including the media.

Use standard format - don't subvert it.

Ensure – You convey the key message in the first paragraph not the last.

The report should include –

- **Summary**
- **Recommendation (s)**
- **Introduction**
- **Background**
- **Main body of the report (in. legal, financial and all other relevant implications)**

(report templates are available from Democratic Services)