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Date: 18 November 2020

## **Notice of meeting**

### **Audit Committee**

**Date:** Thursday, 26 November 2020

**Time:** 6.00 pm

**Place:** Skype Conference call

#### **To the members of the Audit Committee**

Councillors:

L. E. Nichols (Chairman)  
J.R. Sexton (Vice-Chairman)  
A. Brar

S. Buttar  
J.T.F. Doran  
M. Gibson

M.J. Madams

*Councillors are reminded to notify Committee Services of any Gifts and Hospitality offered to you since the last Council meeting so that these may be entered in the Gifts and Hospitality Declaration book.*

**Spelthorne Borough Council, Council Offices, Knowle Green**

**Staines-upon-Thames TW18 1XB**

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## *RESPONSIBILITIES OF THE AUDIT COMMITTEE*

### **Purpose**

To provide independent assurance of the adequacy of the risk management framework and the associated control environment, independent scrutiny of the authority's financial and non-financial performance to the extent that it affects the authority's exposure to risk and weakens the control environment, and to oversee the financial reporting process

### **Core Functions**

- (a) To approve (but not direct) the internal audit's strategy, plan and performance.
- (b) To review summary internal audit reports and the main issues arising, and to seek assurance that action has been taken where necessary.
- (c) To consider the reports of external audit and inspection agencies.
- (d) To consider the effectiveness of the authority's risk management arrangements, the control environment and associated anti fraud and anti corruption arrangements. Seek assurances that action is being taken on risk related issues identified by auditors and inspectors.
- (e) To be satisfied that the Authority's assurance statements, including the Annual Governance Statement, properly reflect the risk environment and to take actions required to improve it.
- (f) To ensure that there are effective relationships between external and internal audit, inspection agencies and other relevant bodies, and that the value of the audit process is actively promoted.
- (g) To review the financial statements, external auditors opinion and reports to members, and monitor management action in response to the issues raised by external audit.

## AGENDA

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- 1. Apologies**  
To receive any apologies for absence.
- 2. Minutes** **5 - 10**  
To confirm the minutes of the ordinary meeting held on 23 July 2020 and the extraordinary meeting held on 12 November 2020 (to follow) as correct records.
- 3. Disclosures of Interest**  
To receive any disclosures of interest from Councillors in accordance with the Council's Code of Conduct for members.
- 4. Corporate Risk Management** **11 - 18**  
To receive a report on the Corporate Risk Management from the Group Head of Corporate Governance and make a recommendation to Cabinet.
- 5. Interim Internal Audit Report 2020/21** **19 - 26**  
To receive the Interim Internal Audit Report for 2020/21 from the Group Head of Corporate Governance.
- 6. Covid-19 Risk Considerations** **27 - 50**  
To receive an update report on COVID-19 risk considerations.
- 7. Confidential Reporting Code** **51 - 72**  
To consider a review of the Confidential Reporting Code (Whistleblowing Policy) and make a recommendation to Council.
- 8. Committee Work Programme** **73 - 76**  
To consider and approve the Committee's work programme for the remainder of the municipal year.

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**Minutes of the Audit Committee  
23 July 2020**

**Present:**

Councillor L. E. Nichols (Chairman)  
Councillor J.R. Sexton (Vice-Chairman)

**Councillors:**

C.L. Barratt	J.T.F. Doran	M.J. Madams
R. Chandler	H. Harvey	

**In attendance:** Councillors Attewell, Bateson, Buttar, S. Doran, S. Dunn, Grant, I. Harvey, Islam, Mclroy, Noble, Saliagopoulos, Sider, Smith-Ainsley, Spoor

**Apologies:** There were none.

**148/20 Appointment of Chairman**

It was proposed by Councillor J. Sexton and seconded by Councillor J. Doran that Councillor L. Nichols be appointed Chairman of the Audit Committee for the municipal year 2020-21.

It was proposed by Councillor C. Barratt and seconded by Councillor R. Chandler that Councillor M. Madams be appointed Chairman of the Audit Committee for the municipal year 2020-21.

**Resolved** that Councillor L. Nichols be appointed Chairman of the Audit Committee for the municipal year 2020-21.

**149/20 Minutes**

The minutes of the meeting held on 7 November 2019 were approved as a correct record.

**150/20 Appointment of Vice Chairman**

It was proposed by Councillor L. Nichols and seconded by Councillor A. Brar that Councillor J. Sexton be appointed Vice Chairman of the Audit Committee for the municipal year 2020-21.

It was proposed by Councillor R. Chandler and seconded by Councillor C. Barratt that Councillor M. Madams be appointed Vice Chairman of the Audit Committee for the municipal year 2020-21.

**Resolved** that Councillor J. Sexton be appointed Vice Chairman of the Audit Committee for the municipal year 2020-21.

Councillor C. Barratt left the meeting after this item.

**151/20 Disclosures of Interest**

There were none.

**152/20 Draft Corporate Risk Management Policy**

The Chief Finance Officer presented the draft Corporate Risk Management Policy to the Committee. This had been refreshed following a training session held with members of the Audit Committee in 2019 and feedback from the Corporate Risk Management Group. The policy outlined the Council's approach to the management of risks and opportunities using a structured, focused approach. It was proposed that, in line with this, the Corporate Risk Register will focus on a smaller number of corporate risks that impact on the delivery of corporate objectives.

The Committee were asked for their views on the proposed policy and suggestions were invited to refine it. Whilst the Committee appreciated the detail contained in the policy, they considered it important that the document was as easy to read as possible for everyone and key points highlighted for ease of reference. It was agreed that a pared down, visually appealing summary version would be prepared in particular highlighting the policy "musts" from guidance, and circulated to the Committee, relevant colleagues and the Corporate Risk Management Group for their comments.

**153/20 Covid-19 Risk Considerations**

The Internal Audit Manager presented a report to the Committee setting out the most significant risks and opportunities to Spelthorne Borough Council relating to the Covid-19 pandemic. The risk assessment attached as Appendix 1 to the report detailed the risk categories, set out mitigation measures and identified actions considered necessary.

The Committee noted that financial sustainability was highlighted as a red risk and asked what indicators were used to measure this and the thresholds for success and failure. The Deputy Chief Executive advised that extensive, regular monitoring of a number of areas including rental income, performance and budget monitoring of quarterly periods, sinking funds, council tax and business rate collection took place. The Council also shared, along with other Surrey local authorities, access to recognised experts in this field and had asked them to provide additional monitoring advice across all income streams as an additional health check. Regular feedback was also provided to Cabinet and the Overview and Scrutiny Committee.

It was anticipated that the rating for financial sustainability would remain at red until there was a clear understanding of the broad economic impact on the borough of Covid-19, particularly taking into account impacts on the airport and logistics industry, retail sector and the ending of the furlough scheme in October and the national government's local authority funding stance among other considerations.

The Committee were advised that the Covid-19 risks would be maintained for the remainder of this financial year and reported to Audit Committee. The situation would then be reviewed.

The Committee thanked the Internal Audit Manager for a comprehensive report and **resolved** to note the contents of that report.

#### **154/20 Corporate Risk Management report**

The Internal Audit Manager summarised the risks affecting the Council as outlined in the report and was pleased to report that there were no items with a red status and overall positive progress had been made in a number of areas. However it was important that officers provided timely updates, and maintained ownership of their risks and the appropriate control measures.

The Corporate Risk Register was presented in its current format but focusing on the key corporate risks and priorities. A mock risk example in the proposed new format was also attached for members' comments relating to the housing priority.

After discussion it was agreed that the Chairman and Vice Chairman would meet with the officers and discuss ways in which the Corporate Risk Register could be modified to ensure it was simple to maintain, clear and easy to understand.

The Committee agreed to note the report and recommend the Corporate Risk Register to Cabinet for approval.

#### **155/20 External Audit update**

The external Auditors BDO provided an update to the Committee on progress made on the 2018/19 accounts and arrangements for work on the 2019/20 accounts. They had been hampered partly by the delay in KPMG, the previous Auditors, signing off the previous accounts and Value for Money statement for 2017/18 and because not all the required information was available. BDO were however hopeful that the audit of both the 2018/19 and 2019/20 accounts would be completed in October. Work had been done on tidying up the asset register and working through outstanding lease queries.

The Deputy Chief Executive advised the Committee that a formal complaint had been made to KPMG regarding the delay in finalising the accounts and Value for Money Statement for 2017/18. A holding response had been received from KPMG and further information was awaited.

The Committee expressed their frustration at the ongoing delay in the finalisation of audit matters with KPMG.

It was agreed that a meeting would be arranged to brief the Chairman on the external audit process with the Chief Finance Officer and Leigh Lloyd-Thomas of BDO.

**156/20 Internal Audit Annual Report 2019-20**

The Committee considered the report which summarised the internal audit team's findings from their work during the year and set out the Internal Audit Manager's independent opinion on the adequacy of the authority's internal control environment. The opinion supports the Annual Governance Statement.

The Internal Audit Manager highlighted areas where recommendations had been made for improvement. Appendix 1 set out the work undertaken by internal audit in greater detail and included the recommendations issued and assurance opinion for each audit carried out during the year. All other work including some corporate tasks that were undertaken in the year were also outlined.

Questions were raised regarding the level of GDPR training provided to staff and managers and what was deemed sufficient. Concern was expressed that the report was devoid of target dates for actions or completion dates and it was agreed that these would be provided in future to assist the Committee in supporting the internal audit team. The Committee also commented that it would be useful for the report to contain details of audits closed during the year.

It was agreed that the Chairman and Vice Chairman would work with officers on the format of the report to ensure it met the needs of the Committee.

The Committee resolved to note the Internal Audit Annual Report for 2019-20.

**157/20 Annual Governance Statement 2019-20**

The Chief Finance Officer presented the draft Annual Governance Statement (AGS) for 2019-20. The purpose of the AGS is to provide assurance regarding the Council's governance arrangements.

The format and wording of the AGS are based upon official guidance. The statement lists the key elements of the Council's governance framework; those systems and processes which must be effective if there is to be a high standard of governance across the Council. It identifies any areas of significant weakness in internal controls, areas for improvement, and the actions taken to remedy those. The impact of Covid-19 was considered the biggest risk facing the Council at present and was included together with other issues such as the sustainability of local government, investment assets, a review of the constitution and Knowle Green Estates.

The Head of Corporate Governance advised that the annual letter from the Local Government Ombudsman had been received since the draft AGS was written and would update it with that information. It was agreed that the



paragraph on sustainability should be amended to accurately reflect the Local Plan.

It was agreed that a number of detailed points would be sent by the Chairman to the Head of Corporate Governance for consideration. The Annual Governance Statement would be recirculated once the proposals had been considered and amendments made.

It was **resolved** that the draft Annual Governance Statement be approved in principle and the improvement actions identified in the Statement endorsed subject to the above.

#### **158/20 Internal Audit Annual Plan 2020-21**

The Internal Audit Manager outlined the Annual Internal Audit Plan 2020-21 which demonstrated how the authority would fulfil its statutory requirement to 'maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control in accordance with proper internal audit practices.'

She reported that the plan had been reviewed and reprioritised to include emerging and evolving risks, new processes and broader implications arising from the Covid-19 pandemic. Work in the first quarter of the year had focused on supporting the corporate emergency response to Covid-19 and completing prioritised 2019-20 audit work to inform the annual audit opinion. A priority rating had been assigned to the proposed work for the remainder of the year giving consideration to emerging and current risks facing the authority.

In response to questions from the Committee, the Internal Audit Manager advised that contractor resource was used for areas where more specialist knowledge was required, such as auditing of IT.

**Resolved** that the Committee note the revised Internal Audit Plan 2020-21.

#### **159/20 Anti-Fraud, Bribery and Corruption Strategy**

The Internal Audit Manager presented the report on the annual review of the Anti-Fraud, Bribery and Corruption Strategy. The Strategy forms part of the Council's Constitution, is in line with best practice, and continues to underpin the Council's commitment to prevent all forms of fraud, bribery and corruption.

Fraud was now considered to be the most prevalent crime in the UK and a number of anti-fraud initiatives had taken place including:

- Promoting awareness of high risk public fraud through organised training sessions to relevant teams
- Continued procurement of counter-fraud services from Reigate and Banstead Borough Council, which had produced positive outcomes
- Increased focus on social housing fraud
- Evidence based fraud reporting system and quantifiable reporting of estimated financial savings (public fraud)

A number of minor amendments were proposed to the Strategy and were highlighted in the report attached at Appendix 1.

The Committee suggested further refinement of paragraph 3 of the strategy to provide more clarity and with regard to paragraph 7, that it should be the duty of staff to raise concerns rather than 'encouraged to raise concerns'.

**Resolved to:**

1. Endorse the Council's Anti-Fraud, Bribery and Corruption Strategy;
2. Recommend the proposed changes, subject to the amendments outlined above, to the Anti-Fraud, Bribery and Corruption Strategy to Cabinet for approval.

**160/20 Committee Work Programme**

The Committee considered its Work Programme for the remainder of the 2020-21 Municipal year.

**Resolved** that the Committee Work Programme for the remainder of the 2020-21 Municipal year, be approved subject to the addition of further training sessions for Audit Committee members before the next meeting in November 2020.

# Audit Committee

26 November 2020



<b>Title</b>	<b>Corporate Risk Management</b>
<b>Purpose of the report</b>	To make a recommendation to Cabinet
<b>Report Author</b>	Victoria Statham, Group Head of Corporate Governance
<b>Cabinet Member</b>	Councillor Sati Buttar
<b>Confidential</b>	No
<b>Corporate Priority</b>	This item is not in the current list of Corporate Priorities
<b>Recommendations</b>	<p><b>The Audit Committee is asked to:</b></p> <p><b>Recommend the Corporate Risk Register to Cabinet for approval.</b></p>
<b>Reason for Recommendation</b>	<b>The Corporate Risk Register continues to ensure that the Council's most significant risks are identified, managed, monitored and reported.</b>

## 1. Key issues

- 1.1 At the July 2020 Audit Committee meeting the Internal Audit Manager reported on the work undertaken to progress the development of corporate risk at the Council. A draft version of the refreshed Risk Management Policy was presented to the Committee. Also presented was a mock risk category focusing on one area of the Corporate Risk Register.
- 1.2 The Audit Committee were asked for their views on the proposed policy and suggestions were invited to refine it. Whilst the Committee appreciated the detail contained in the policy, they considered it important that the document was as easy to read as possible for everyone and key points highlighted for ease of reference. It was agreed that a pared down, visually appealing summary version would be prepared in particular highlighting the policy "musts" from guidance, and circulated to the Committee, relevant colleagues and the Corporate Risk Management Group for their comments. In terms of the mock risk category it was agreed that the Chairman and Vice Chairman would meet with the officers and discuss ways in which the Corporate Risk Register could be modified to ensure it was simple to maintain, clear and easy to understand.
- 1.3 A meeting was held with the Chair and Vice Chair of the Committee, the Chief Finance Officer and the Group Head of Corporate Governance to discuss taking those actions forward. These are due to be discussed with the Internal Audit Manager to drive this change forward. This has not taken place prior to

this Audit Committee due to resource issues. Therefore, for the purposes of this report the Corporate Risk Register has been updated using the current format.

- 1.4 The Corporate Risk Register focuses on key corporate risks (eight risk categories) relating to the achievement of corporate priorities and objectives. The attached Risk Register at Appendix 1 refers to the current corporate priority areas as follows:
    - Housing
    - Clean, Safe and Sustainable Environment
    - Financial Sustainability
    - Economic Development
  - 1.5 When the Corporate Plan is refreshed the Corporate Risk Register will be revised to reflect the updated corporate priorities.
  - 1.6 Taking appropriate action on risk is of course an essential part of effective risk management. Therefore, accountability for risk actions continues to be assigned to named officers (where known) to promote ownership with reference to the Portfolio Holder in each case to facilitate oversight. Reference to a 'Lead Officer' has also been introduced as this is often a different person to the accountable officer.
  - 1.7 The attached version of the Risk Register at **Appendix 1** continues to highlight the direction of travel in implementing risk mitigating actions, ascertained from the status of actions previously recommended/identified. The narrative in the 'Progress' column supports the Red/Amber/Green (RAG) status granted and outlines developments where appropriate/advised by the accountable officer. In some areas new risk mitigating actions have been highlighted, which require monitoring. Overall positive progress has been made in a number of areas albeit some actions have not been fully implemented and/or are ongoing. It should be borne in mind that during the period under review the Council has been dealing with the COVID-19 response. This response and the global economic position has meant a number of risks for external reasons moving to a red rating. Due to the impact on the aviation industry and airport expansion not being a current risk this has been removed from the register. The impact on resources due to pandemic is viewed as a risk and has been added to the register. Management Team has reviewed the Corporate Risk Register and it is being shared with the Corporate Risk Management Group.
- 2. Options analysis and proposal**
    - 2.1 To note and accept the contents of the Corporate Risk Register including any new risk categories and risk mitigating actions underway or for perusal. The revised register at Appendix 1 is considered to be an accurate reflection of the high level risks affecting the Authority, as well as the progress made on actions previously proposed, based on our assessment of risk and controls in operation (preferred option); or
    - 2.2 To recommend amendments to the Corporate Risk Register for consideration by the Corporate Risk Management Group.
  - 3. Financial implications**

3.1 Resources required (staff time) to implement actions proposed in the Corporate Risk Register should be contained within existing budgets as far as possible. There may however be some areas where additional resource /time/management support is required in order to implement risk mitigating actions. This will need to be highlighted by the assigned accountable or lead officer as appropriate.

**4. Other considerations**

4.1 There are none separate to those in the Corporate Risk Register.

**5. Sustainability/Climate Change Implications**

5.1 There are none separate to those in the Corporate Risk Register.

**6. Timetable for implementation**

6.1 The Corporate Risk Register shows accountable and lead officers responsible for progressing actions, together with target timescales for implementation. The register is reviewed and updated three times a year, coordinated and reported by the Internal Audit Manager.

6.2 The Internal Audit Manager will work with the Chair and Vice Chair to ensure the updated policy, summary document and Corporate Risk Register are available for the next schedule Audit Committee meeting.

**Background papers:**

**Appendices:**

**Appendix 1 – Corporate Risk Register**

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APPENDIX 1						CORPORATE RISK REGISTER					
This register summarises the Council's most significant risks which align to one or more Corporate Priority. It sets out controls in place and identifies any further action needed to mitigate risks. Actions are assigned to appropriate officers with target dates for implementation. The relevant Portfolio Holder for each risk category is also highlighted.											
Level of risk: Likelihood vs. Impact on a scale of 1 (lowest) to 4 (highest)						Content reviewed November 2020					
PREVIOUS RAG	CURRENT RAG	RISK / IMPACT (WITH REFERENCE TO CORPORATE PRIORITY)	LIKELIHOOD OF RISK	IMPACT OF RISK	LEVEL OF RISK	CURRENT CONTROLS (RISK MITIGATION)	ACTIONS	RISK OWNERSHIP (ACCOUNTABILITY)	LEAD OFFICER	TARGET DATE	PROGRESS /REASONS WHERE RISK ACTIONS NOT IMPLEMENTED
		<b>1. Housing</b> • Lack of affordable housing (to rent) increases homelessness • Housing provision does not meet local resident needs	2	3	3	Local Plan; Local Development scheme; Annual monitoring reports outline number of affordable dwellings granted; Housing Delivery test resulted in production of Housing Delivery Action Plan; Housing Delivery Programme; Knowle Green Estates - business plan approved by Cabinet; Housing Strategy 2020 – 2025; Homelessness Strategy 2020 – 2025; Action plans arising from the Housing and Homelessness strategy encompass defined priorities for Housing; Quarterly monitoring of strategic action plans by designated Officers, reporting red and amber actions to the Strategic Housing Group; Strategic Housing Group meets monthly with clearly defined Terms of Reference (monitoring mechanism); Close working with Partners to support achievement of Housing aims; Progress of property development projects reported weekly to Development and Improvement Group (DIG); Financial monitoring and management; Embedding of legislative requirements of the Homelessness Reduction Act 2017; Collaborative arrangements in place to support proactive and reactive counter fraud work, with quarterly reporting of fraud returns generated (cost savings/future losses prevented).	1i. Set up a homelessness strategy working group to support achievement of aims 1ii. Establish and approve clearly defined Terms of Reference for the Homelessness Strategy working group to support achievement of aims 1iii. Service Level Agreement to be put in place with registered providers to take forward cases of alleged tenancy fraud. 1iv. Preparation and adoption of New Local Plan to meet future need and strengthen affordable housing policy	MAT Member & Joint Group Heads CW * Clr Attewell	HSPM / SPM *	1i. August 2020 1ii. December 2020 1iii. June 2020 1iv. March 2022	The homelessness strategy working group set has been delayed due to COVID work pressures. Considerable efforts by the Housing Team secured temporary accommodation for the homeless during the response to the pandemic. During the pandemic measures put in place to ensure development works continue on site to keep affordable housing provision on track. It is an emerging priority of the administration to ensure greater provision of affordable housing.
		<b>2. Economy/ Funding</b> Technological and other factors may create uncertainty over economic growth and supplier failure, which could impact on: • Delivery of contracts and service provision • Business Rate income collected/retained, thereby affecting the Council's overall finances. (Corporate Priority areas- Economic Development & Financial Sustainability)	4	3	3	Financial Services monitor the financial media in relation to larger companies and critical commercial partners. Enhanced Monitoring arrangements implemented as key suppliers now added to the S&P Watch list. Aim to maximise Business Rate collection/minimise losses for the Council. Additional quarterly monitoring of collection and projected return retention implemented. Additional counter fraud resource is available to identify and investigate potential tax avoidance and evasion cases, which can be translated into cashable savings for the authority.	Impact of Business Rate arrangements on Council finances is under ongoing review. On-going review of economic picture of the country.	DCX (TC) Buttar	* Clr Deputy Group Head CR *	Ongoing Monitoring	<b>2. Implemented and ongoing.</b> Business rates and council tax collection rates are being monitored on a fortnightly basis and regularly reported to MHCLG as part of arrangements for monitoring impacts of COVID-19. Officers have confirmed there are no further updates to report. RAG rating moved to red due to current global economic position due to COVID.
		<b>3. Economic Development</b> Absence of a robust Economic Development Strategy or ineffective plans to deliver, thereby impacting on levels of growth and development of the borough (including local employment, inward investments) with consequential effects on prosperity and economic wellbeing. (Corporate Priority area- Economic Development)	2	3	3	Regular reporting to Members. A 5 year economic assessment & development strategy for 2017 - 2022. Periodical review and refreshing of the Economic Development strategy, enabling targets that have been achieved to be commented upon and removed; new targets that have emerged over the previous period are then included. Support to local businesses through key account management. Supporting the development of the Staines-upon-Thames Business Improvement District. Review of Local Plan. Regeneration plans for Staines-upon-Thames. Prioritisation of projects to benefit from the business rates retention has been completed. Economic Development Recovery Plan.	3i. Economic development is a Council priority and growth will impact on business rate income - this is under ongoing review. 3ii. Regarding governance, through the EDEG 5 areas have been identified as the most important areas of delivery within the strategy and will be reported on every 6 months to the group to strengthen performance monitoring. The refreshed strategy needs to be approved by the EDEG. 3iii Economic Development Recovery Plan to be implemented at appropriate time.	EDM Mitchell	* Clr EDM*	Completed/ Ongoing Monitoring	3i. Opportunities for economic development are sought to promote rejuvenation and wider benefits across the borough (various examples such as new Leisure centre and Knowle Green Estates developments). 3ii. The latest refresh of the economic strategy was reported to the Economic Development Engagement Group. This is the final refresh before a replacement strategy and economic assessment is prepared for 2022 onwards. 3iii As part of the broader COVID-19 Recovery Plan a COVID-19 Economic Recovery Plan which will be funded from set aside retained business rates, is being put into effect. The COVID-19 Recovery Plan will help direct what actions should be taken in the ensuring period. RAG rating moved to red due to the economic impact on the borough including a 412% increase in unemployment in the borough and the impact on the aviation industry.
		<b>4. Financial Resilience - Income Generation(Property)</b> In light of ongoing reduction in Central Government funding, if opportunities for significant income generation and investments are missed, then this will impact on the Council's ability to close the budget gap and deliver vital services. If weak governance arrangements prevail, this may contribute to poor investment outcomes and increase exposure to financial risk including loss of anticipated rental income and poor investment returns, with associated reputational damage. (Corporate Priority area- Financial Sustainability)	3	4	4	Long term strategic/financial plan. Member engagement. The Council created new revenue streams through significant commercial asset acquisitions and investments. Ongoing annual net income has contributed to a significantly improved income position especially with COVID-19 financial pressures. Advice is sought from Arlingclose as necessary. Due diligence in respect of acquisitions and leases addresses strength of covenant of tenants, using S&P to evaluate financial strength. Development and Investment group to monitor performance and since March 2020 due to COVID-19 economic impacts weekly Rent Review Meetings; Treasury Management strategy approved by Council; weekly monitoring by MAT.	4i. Continued monitoring of investment acquisition performance during this period.	GH R & G Mclroy	* Clr GH R&G DCX(TC)	4i. Ongoing Monitoring	<b>4i. Ongoing.</b> Performance is monitored regularly at weekly Development and Investment Group (DIG) and a quarterly performance report is produced for the Investment Portfolio. Due to the current economic climate due to COVID-19 weekly rent review meetings are taking place to monitor income. Meetings are scheduled for the Property and Investment Committee (PIC). In addition, it will set out a suite of Key Performance Indicators against which the Portfolio will be evaluated. Council has approved Capital Strategy for 2020-21 which includes a set of Key Performance Indicators- these will be reported on as part of outturn reports. Sinking Funds firmly in place. Refreshed Asset Management Plan approved. Officers had a very positive workshop session with Chartered Institute of Public Finance and Accountancy on the CIPFA new Financial Management Code (which was reported on at Audit Committee 12th November meeting) on the Council's approach to financial resilience and long term scenario planning. As discussed at the 12th November Committee meeting the Committee will receive regular updates on the Council's CIPFA FM Code self assessment. The Council underwent a LGA Finance Peer Review and whilst it has received constructive initial informal feedback it is awaiting the formal Peer Review report. RAG moved to amber due to current economic climate.

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PREVIOUS RAG	CURRENT RAG	RISK / IMPACT (WITH REFERENCE TO CORPORATE PRIORITY)	LIKELIHOOD OF RISK	IMPACT OF RISK	LEVEL OF RISK	CURRENT CONTROLS (RISK MITIGATION)	ACTIONS	RISK OWNERSHIP (ACCOUNTABILITY)	LEAD OFFICER	TARGET DATE	PROGRESS / REASONS WHERE RISK ACTIONS NOT IMPLEMENTED			
		Risk Category 4 Continued (See above)				<b>Further control measures relating to risk category 4 (Property Acquisitions)</b> . Formalised reporting of KPI's once the new Property Management System is operational; Council approved Capital Strategy. Commercial asset acquisitions and investments will be subject to periodical audit review. Monitoring arrangements relating to property development work arising from asset acquisitions. Due Diligence measures for tenant management: the Council has subscribed to Standard & Poor's credit rating database and set up watch lists for its tenants to alert it to any deterioration in the health of its tenants. Where there is any deterioration the potential impact of this is reviewed by the internal team. Sensitivity analysis is undertaken with respect to variables such as rental growth. Weekly Rent Review meetings to review portfolio in current economic position.	4ii. Robust and effective systems need to be in place to record and recover significant rental income due to SBC from its increased property portfolio. 4iii. Effective implementation of Property Management Software 4iv. Application of CIPFA'S new Financial Management Code aimed at improving financial resilience across Councils (responsibility of whole organisation) *N	4ii & iii GH R & G * Clr Mclroy DCX/MAT/ ALL GROUP HEADS * All Portfolio Holders	GH R&G DCX(TC)	4.ii & 4iii. 30 April 2020 *R Requires monitoring 4iv. NEW ACTION ADDED FEB 2020 (Target - 31 March 2021) * O	4ii & iii. <b>Progress underway</b> - Work is underway to deliver a new Property Management System to effectively manage Spelthorne's £1 billion property portfolio (investment, community, commercial and residential properties).The property and tenancy data for the investment and residential portfolio has been uploaded on the new system. The System went 'live' for rent collection and the payment of invoices for the residential portfolio in November 2020. It is anticipated that the software will be used for billing tenants on the investment properties by March 2021 and for municipal properties thereafter. This is delayed due to banking requirements and resources being diverted to the response to Covid. The Council uses expert external advisors (where required) for its investment portfolio to manage matters such as service charges. DIG receives timely updates on rental income collected on the Council's commercial investment assets. Despite the most extreme economic shock to the economy for more than 300 years, the Council for the first 9 months since the first lockdown has achieved a collection rate of more than 96% on its commercial rent and nearly all of the balance is covered by short term rental agreements. The Leader, Deputy (Assets) and Finance Portfolio Holder meet weekly with officers to review collection performance, and the updated ten year worst and base case sinking fund scenario projections are reviewed on a weekly basis, these are indicating that the Council's sinking funds are more than sufficient to protect the Council's Revenue Budget and council tax payers from any temporary drops in commercial rental income over the next ten years.			
		<b>5. Treasury Management</b> If the Council receives a poor return on long term investments and/or investments become insecure in the current/future climate, then this will have an adverse impact on the Council's financial position. (Corporate Priority Area - Financial Sustainability)	2	3	3	Treasury Management Strategy approved annually by Members. Approved Capital Strategy (see risk category 4). Reporting of Treasury Management performance to Members. Aim to select counter parties of the highest credit quality; credit ratings monitored closely and apply criteria recommended by Arlingclose. Council's investments managed internally in consultation with Arlingclose. The team continues to explore options for diversifying the portfolio. Fixed interest rate on most debt and for investments an interest equalisation reserve is in place. Roles and responsibilities assigned within Accountancy. Periodical Internal Audit Review. Deputy Chief Executive and Portfolio Holder are involved in key decisions. Regular monitoring ,reporting of investment portfolio and returns achieved. CIPFA Code of Practice and Prudential Code being applied with new recommended indicators for measuring investment performance. Training delivered for new Financial Management Code. Council commissioned an options paper from Arlingclose on financing being considered in the context of the recent uplift by 100 basis points in Public Works Loan Board (PWLb).	There are no actions to report.	DCX (TC) Buttar	* Clr CA/DCA *	N/A	The COVID-19 lockdown in March resulted in a drop in the capital value of a number of the Council's financial treasury management investments, whilst a significant proportion of the reduction in value has since recovered the capital values are still below where they were at beginning of March 2020. The Council's Treasury Management advisers have also highlighted a short term drop in rates of return, currently it is unclear how long it will be before rates will take to recover. This will make the challenge of balancing the 2021-22 Budget even harder. The Council responded to the consultation on the Public Works Loan Board new terms and is awaiting the outcome of the consultation.			
		<b>6. Economic Uncertainty/Political Landscape</b> Brexit and transitional arrangements represent many potential uncertainties of a financial, economic, recruitment, regulatory and supply chain management nature arising from currency devaluation/volatility, trade barriers and tariffs, investments, relocation of Partners/Suppliers, changing access to EU funds, level of compliance with EU regulations , workers rights. Surrey County Council proposals for unitary status. <b>ALL PRIORITIES</b>	3	4	3	The Group Head for Commissioning and Transformation is the Corporate lead for Brexit. Previously participated in regular County wide Brexit Planning meetings and briefed MAT, Group Heads and Members and will participate once more when such meetings are resurrected. A weekly report on preparedness for Brexit was undertaken by the Local Resilience Forum for much of 2019 and fed through to Central Government. Weekly tactical and fortnightly strategic teleconferences with the Local Resilience Forum to ensure contingencies were undertaken occurred in 2019. With Government focus being on COVID-19 response there has been less engagement on this. Services were addressing potential implications including staffing, environmental health and data protection. Guidance for Councils on Brexit secondary legislation has been circulated to Managers and relevant transitional information as well. Council report on Unitary proposals were approved. Work continues on the motions agreed.	Management Team to regularly consider potential Brexit uncertainties for Spelthorne and have a plan in place to address when the implications of a trade deal or no deal become evident. Spelthorne will continue to work with the Local Resilience Forum on the implications when known. Management Team to regularly discuss emerging unitary propositions and communications.	GH C & T (Lead) All Portfolio Holders	GH C & T (Lead)	On-going * R Requires Monitoring	Previously participated in regular County wide Brexit Planning meetings and briefed MAT, Group Heads and Members. This will continue when such meetings are resurrected. (The action at 6i has been revised given the UK has now entered into a transition period with the EU which lasts until 31 December 2020. A new trading relationship between the UK and EU is due to be agreed by the end of the transition period, but if no agreement is achieved a 'no deal' scenario will apply). The COVID-19 Recovery Strategy is taking account of possible impact of Brexit and the end of the transition period. Despite COVID-19 work pressures Surrey County Council's unitary proposals are being considered and appropriate action is being taken in line with the Council motion.			
N/A		<b>7. Council resources</b> There is considerable strain on the staff resources at the authority due to responding so efficiently to the COVID-19 pandemic (in both the response for residents and ensuring services continue to run smoothly). This is coupled with increasing demands on resources due to unitary proposals, working remotely (including Council meetings), number of task groups, workloads generated from increased motions and council questions and additional council meetings. <b>ALL PRIORITIES</b>	4	4	4	Management consideration of workloads. Staff welfare information and resources on Intranet. Monitoring of sickness absence.	Prioritisation of COVID-19 responses and other Corporate Objectives to the prioritised.	CEX Clr Boughtflower	CEX	On-going	Continual monitoring of staff welfare. This is a new risk added to the register due to COVID-19. The previous risk around Heathrow Expansion has been removed as this is not seen as a risk at present due to this not moving forward at the present time.			
		<b>8. Climate Change</b> Environmental breakdown represents a significant global threat driving social and economic disruption with far ranging consequences for socioeconomic stability; climate change and extreme weather events impact on food systems, supply chains & procurement, economic productivity and losses. If the Council is not seen to be taking action it could result in criticism/bad press/public demonstration (CLEAN, SAFE AND SUSTAINABLE ENVIRONMENT)	3	4	4	Consideration of Government targets for reducing carbon emissions/greenhouse gases to tackle climate change. A Leader's Climate change Working Group has been set up and will explore ways to meet a carbon neutral target by 2050 or earlier if possible. Officers are working in the spirit of ethical and social responsibility to address climate change concerns, reducing the Council's carbon footprint and meeting Government targets. Sustainability Strategy Energy & Water Efficiency policy (2015 - 2020) Active members of Surrey Energy & Sustainability Partnership (SESP) and Association of Lead Energy Officers (ALEO). Consideration as part of project implementation as follows: New developments - minimum renewable energy requirement Fuel Poverty - through administering energy grants and promoting energy efficiency measures. Increased renewables capacity with solar PV installations on 2 Day Centres and further plans to do so on other sites. Implementing energy efficiency measures in Council owned buildings. Increasing renewables capacity, including with solar PV installations EV charging provision. Proposal for Passivhaus Leisure Centre.	Actions 8i to 8iii added October 2019 : 8i. The Sustainability Strategy and the Energy & Water Efficiency Policy are being reviewed. 8ii. A new Sustainability Strategy is to be developed in 2020. 8iii. A new Biodiversity Action Plan is being developed for 2020. 8iv. A Climate Change strategy is to be developed.	GH C&T GH NS Clr Noble	SO - MR	Requires Monitoring	8i & 8ii - There are no progress updates to report on these actions. 8iii. The Biodiversity Action plan is progressing and due for implementation in 2020. <b>General Progress Underway</b> - A cross party working group has been set up on Climate Change. A Climate Action Plan is being developed as part of the Climate Change Working Group. A Climate Change Emergency was declared by the Council in October 2020 8iv. Surrey County Council are developing a Climate Change Strategy and Strategic Framework (which will set out the joint ambition across the 12 authorities to address carbon emissions for eight major sectors).			



PREVIOUS RAG	CURRENT RAG	RISK / IMPACT (WITH REFERENCE TO CORPORATE PRIORITY)	LIKELIHOOD OF RISK	IMPACT OF RISK	LEVEL OF RISK	CURRENT CONTROLS (RISK MITIGATION)	ACTIONS	RISK OWNERSHIP (ACCOUNTABILITY)	LEAD OFFICER	TARGET DATE	PROGRESS /REASONS WHERE RISK ACTIONS NOT IMPLEMENTED			
		Actions Overdue & Outstanding				Partially Actioned								
		Note that previous RAG ratings are included to illustrate the Direction of Travel for recommended actions. The future format for the Corporate Risk Register is currently under review.												
		*KEY TO TARGET DATES	* N = New Action			*R = Revised target date for assigned action		*O = Original target date for assigned action						
		<b>*KEY TO OFFICERS</b>												
		MAT - Management Team												
		CX, - Chief Executive, Daniel Mouawad												
		HGC - Group Head of Corporate Governance -Victoria Statham												
		GH R & G - Group Head - Regeneration and Growth, Heather Morgan												
		DHIT - Deputy Head of ICT – Alistair Corkish												
		DPO - Data Protection Officer, Clare Williams												
		Deputy Chief Executive (Chief Finance Officer)- DCX (TC) – Terry Collier												
		HRM – Human Resources Manager, Debbie O'Sullivan												
		HSIRM - Health and Safety, Insurance and Risk Manager – Stuart Mann												
		CM- Contract Managers												
		GH C & T - Group Head - Commissioning and Transformation, Sandy Muirhead												
		JGCW – Joint Group Heads for Community Wellbeing, Deborah Ashman and Karen Sinclair												
		GH - NS - Group Head - Neighbourhood Services- Jackie Taylor												
		LSM - Leisure Services Manager, Lisa Stonehouse												
		Deputy Chief Executive - DCX (LO) – Lee O'Neil												
		RRO – Risk and Resilience Officer, Nick Moon												
		SEHM - Senior Environmental Health Manager, Tracey Wilmott-French												
		EDM – Economic Development Manager, Keith McGroary												
		IPS - Interim Principal Solicitor - Karen Limmer												
		IAM - Internal Audit Manager, Punita Talwar												
		DGH CR - Deputy Group Head for Customer Relations, Roy Tilbury												
		SO- Sustainability Officer, Mark Rachwal												
		CS & RM - Customer Services and Revenue Manager, Martyn Forward												
		HSPM - Housing Strategy and Policy Manager , David Birley												
		PORTFOLIO HOLDERS - recorded under risk ownership column												
		SPM - Stratgic Planning Manager, Ann Biggs												

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# Audit Committee

26 November 2020



<b>Title</b>	Interim Internal Audit Report 2020/21
<b>Purpose of the report</b>	To note
<b>Report Author</b>	Victoria Statham, Group Head of Corporate Governance
<b>Cabinet Member</b>	Councillor Sati Buttar
<b>Confidential</b>	No
<b>Corporate Priority</b>	This item is not in the current list of Corporate Priorities
<b>Recommendations</b>	<p><b>The Audit Committee is asked to:</b></p> <p><b>Note the Interim Internal Audit Report for 2020/21.</b></p>
<b>Reason for Recommendation</b>	<b>Not applicable</b>

## 1. Key issues

- 1.1 Internal Audit is defined as “An *independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.*” (Public Sector Internal Audit Standards)
- 1.2 The system of internal control is a significant part of the Governance Framework and is designed to manage risk to a reasonable level. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of Spelthorne Borough Council’s objectives, to evaluate the likelihood and potential impact of those risks being realised, and to manage them efficiently, effectively and economically.
- 1.3 Appendix 1 summarises Internal Audit reviews carried out between July 2020 and November 2020, highlighting assurance opinions where appropriate and agreed management actions to reduce risk and strengthen internal control. Internal Audit continues to monitor the implementation of these management actions.
- 1.4 Some examples of how Internal Audit supports the organisation in achieving its objectives and adds value are set out below:

- (a) Reactive and pro-active advice provided to services, corporate groups and Management Team on various risk and control issues. This continues during this COVID-19 Emergency response effort and as the authority moves into the recovery phase
- (b) Coordination and reporting of counter fraud outcomes/initiatives
- (c) Investigating suspected fraud and irregularities or providing support to these processes, highlighting any lessons learnt
- (d) Supporting corporate governance arrangements
- (e) Corporate Risk Management – Audit provides advice to Management Team, Corporate Risk Management Group (CRMG) and co-ordinates the Council’s Corporate Risk Register representing the Council’s most significant risks.

1.5 The Internal Audit function has operated at 1.75 FTE during 2020. Despite redeployment and staff absence the audit work programme is on track. The services of Mazars have been used for a number of audits and there is a contract in place with Reigate and Banstead Borough Council to undertake the fraud investigation work.

1.6 Internal Audit’s interim opinion on the Council’s control environment for 2020/21 (prepared October 2020) is as follows:

The Council’s internal control environment and systems of internal control in the areas audited demonstrated some good practices and were generally adequate. Where improvements have been identified management have agreed to address these and strengthen controls, or where appropriate to accept the associated risks of not doing so.

## **2. Options analysis and proposal**

2.1 Implementation of audit recommendations will reduce risks for the authority and enhance the control environment which is acknowledged by the Council’s Management Team.

2.2 Failure to undertake internal audit work to the required professional standards would lessen the Council’s assurance that effective control systems are in place.

2.3 Therefore, it is recommended that this report is noted (preferred option).

## **3. Financial implications**

3.1 None for the purpose of this report.

## **4. Other considerations**

4.1 None for the purpose of this report.

## **5. Sustainability/Climate Change Implications**

5.1 There are none for the purposes of this report.

**6. Timetable for implementation**

6.1 Not applicable.

**Background papers: There are none.**

**Appendices:**




**Appendix 1 – Summary of Internal Audit work carried out between July 2020 and November 2020.**

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## Appendix 1

The role of **Internal Audit** is to provide independent **assurance** that an organisation's risk management, governance and **internal** control processes are operating effectively. An assurance opinion (key) is attached to Internal Audit reports and recommendations are made based on the traffic light system (Red, Amber, Green).

<b>*ASSURANCE KEY</b> (Column 2 of table):	
<b>Effective</b>	Controls evaluated are adequate, appropriate and effective to provide reasonable assurance that risks are being managed and objectives should be met.
<b>Some Improvement Needed</b>	A few specific control weaknesses were noted; generally, however, controls evaluated are adequate, appropriate and effective to provide reasonable assurance that risks are being managed and objectives should be met.
<b>Major Improvement Needed</b>	Numerous specific control weaknesses were noted. Controls evaluated are unlikely to provide reasonable assurance that risks are being managed and objectives should be met.
<b>Unsatisfactory</b>	Controls evaluated are not adequate, appropriate or effective to provide reasonable assurance that risks are being managed and objectives should be met.

<b># RECOMMENDATIONS</b> (Column 4/5 of table):	
High 	Urgent action required to reduce exposure to high risk/ major adverse impact on achievement of organisational objectives.
Medium 	Action required to avoid exposing the organisation to significant risks.
Low 	Desirable action to enhance control, improve value for money and minimal impact on organisational objectives.

Appendix 1

Audit Review & issue date of draft / final report	Assurance Level granted at time of audit *	Accountable Officer(s)	Audit Recommendations Red (Column 4) / Amber (Column 5)		Current Status
<b>Support4 Spelthorne Welfare Hub</b> October 2020 (Draft)	<b>Some Improvement Needed</b>	Joint Group Heads Community Wellbeing	-	<ol style="list-style-type: none"> <li>1. The relaxation of controls should feed into the corporate 'Lessons learnt' exercise.</li> <li>2. To improve financial control, an indicative guestimate budget should be established, monitored and revised in light of actual experience.</li> <li>3. The Deputy Group Head Community Wellbeing (Jayne Brownlow) should ensure that all invoices, credit card transactions and till receipts are scanned into Integra.</li> </ol>	In discussion with Group Head Community Wellbeing
<b>Payroll</b> September 2020 (Final)	<b>Some Improvement Needed</b>	Group Head Transformation / HR Manager	-	<ol style="list-style-type: none"> <li>1. All manual records that support the administration of core HR and Payroll processes should be scanned and maintained electronically to ensure continuation of service delivery. The HR Manager should explore the options of a Document Management System.</li> </ol>	Discussed and agreed with HR Manager



Appendix 1

<p><b>Business Rates</b> September 2020 (Final)</p>	<p><b>Some Improvement Needed</b></p>	<p>Deputy Group Head Customer Relations</p>	<p>-</p>	<ol style="list-style-type: none"> <li>1. To enhance control processes and ensure consistency, ratepayers should complete a Business Rates Refund Request form when applying for a business rates refund, and the document should be scanned into Civica for reference. Refunds should only be authorised by Management on confirmation that this form and other supporting documentation is held as part of independent review.</li> <li>2. Write offs should be undertaken promptly and in accordance with the Corporate Debt Policy.</li> </ol>	<p>Implemented</p>
<p><b>Inspectors Function</b> September 2020 (Final)</p>	<p><b>Major Improvement Needed</b></p>	<p>Deputy Group Head Customer Relations</p>	<p>Audit Recommendations and Progress on Implementation reported in July 2020 Audit Appendix.</p>		
<p><b>Procurement Follow up</b> July 2020 (Draft)</p>	<p><b>Major Improvement Needed</b></p>	<p>Group Head Corporate Governance</p>	<p>Audit Recommendations and Progress on Implementation reported in July 2019 Audit Appendix. Follow up audit in discussion with Group Head Corporate Governance.</p>		

**Appendix 1**

<b>Work in progress / Carried forward work</b>	
<b>Business Support Grants</b>	❖ Work in progress
<b>Communications</b>	❖ Carried forward 2021/21
<b>Audit Planned Assignments</b>	❖ Quarter 3 and Quarter 4 Planned Assignments

**Audit Committee****26 November 2020**

<b>Title</b>	COVID-19 Risk Considerations (UPDATE)		
<b>Purpose of the report</b>	To note		
<b>Report Author</b>	Victoria Statham, Group Head of Corporate Governance		
<b>Cabinet Member</b>	Councillor Sati Buttar	<b>Confidential</b>	No
<b>Corporate Priority</b>	Financial Sustainability		
<b>Recommendations</b>	The Audit Committee notes the updated COVID-19 Risk Management report and Risk Assessment for COVID-19 at Appendix 1.		
<b>Reason for Recommendation</b>	Not applicable.		

**1. Key issues**

- 1.1 COVID-19 is an example of an emerging risk that was difficult to foresee and its ultimate impact hard to judge. The challenges it presents globally, nationally and across local communities are unprecedented and is continuing.
- 1.2 Spelthorne's positive response efforts in recognising and pursuing issues is acknowledged. Full details of the Council's response were detailed in the Extraordinary Council Meeting report of 21 May 2020 and has been periodically updated. The Country is currently in the second outbreak of COVID-19 and again the Council has reacted with a positive response. The work on recovery continues and it is acknowledged that recovery will be a greater challenge than the response, this is the case for many organisations across the world not just for the Council.
- 1.3 The LGA Peer review of the Council has highlighted the excellent response the Council has made.
- 1.4 The Internal Audit Manager prepared a discussion paper for the Corporate Management Team in April setting out observations, risk considerations and wider/long term implications. Further input has been received from Managers highlighting risks and mitigation measures. This was reported to the Audit Committee in July 2020. The Corporate Management Team recognise the importance of articulating the Council's risks and opportunities relating to COVID-19 in the form of a documented risk assessment, bringing together many of the areas already identified and discussed and therefore this has been updated. This ensures the most significant risks arising (which may also relate directly to the achievement of the Council's corporate priorities and objectives) can be identified, managed, monitored and reported at key phases

of the pandemic crises, supporting organisational resilience. It is acknowledged that risks will continue to emerge and evolve into the longer term and positive opportunities sought.

- 1.5 The updated risk assessment is at Appendix 1 which sets out mitigation measures in place to manage those risks, as well as any further actions underway or for perusal. It includes a RAG (Red/Yellow/Green) risk rating/ranking for each category based on an assessment of likelihood (probability) and impact (severity), to ensure risks are prioritised for action and given due focus in accordance with significance and opportunities highlighted. Risks identified for Spelthorne are largely consistent with themes across the sector and beyond in the pandemic environment. The risk assessment prepared by the Surrey Local Resilience Forum has also been considered.

## **2. Options analysis and proposal**

- 2.1 To note and accept the contents of the updated COVID-19 Risk Assessment including any risk mitigating actions underway or for perusal. The Risk Assessment at Appendix 1 is considered to be an accurate reflection of the relevant risk categories affecting the Authority during these unprecedented times and beyond, as well as mitigation measures, based on our assessment of risk and controls in operation. (Preferred option)

**Or:**

- 2.2 To recommend amendments to the COVID-19 Risk Assessment for consideration by the Corporate Risk Management Group.

## **3. Financial implications**

- 3.1 Resources required (staff time) to implement actions proposed in the COVID-19 Risk Assessment should be contained within existing budgets as far as possible. There may however be areas where additional resource /time/management support is required in order to implement risk mitigating actions. This will need to be highlighted by the assigned accountable or lead officer in liaison with Accountancy when considering the impact of COVID-19 on Service budgets/Corporate spend.

## **4. Other considerations**

- 4.1 The attached COVID-19 Risk Assessment covers key corporate risks and opportunities (a total of fourteen broad risk categories), some of these relating directly to achievement of corporate priorities and objectives. The most significant risk categories to highlight as part of this review include Financial Sustainability and Resilience, Economic impact and recovery, Insufficient Capacity, Health and Wellbeing and Cyber/ Security Threats. The Lessons Learnt and seeking opportunities exercise will highlight any positive experiences or practices that may be beneficial in the immediate, medium and longer term.
- 4.2 The Risk Assessment gives due consideration to Equality and Diversity implications and any actions arising will continue to be monitored through the risk management process and other action plans.
- 4.3 As the COVID-19 Risk Assessment continues to be developed and refined, it may include accountable and lead officers responsible for progressing

actions, together with target timescales for implementation and an indication of whether the action is open or closed. Ongoing responsibility for coordination and monitoring of this risk assessment going forward can be established.

**5. Sustainability/Climate Change Implications**

- 5.1 The Risk Assessment gives due consideration to Sustainability and Climate Change implications and any actions arising will continue to be monitored through the risk management process and other action plans.

**6. Timetable for implementation**

- 6.1 The Risk Assessment will continue to be reviewed and updated periodically, to align with key phases of the virus pandemic and beyond.

**Background papers:** There are none

**Appendices:** COVID-19 Risk Assessment (Appendix 1)

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## APPENDIX 1 - COVID-19 - Risk Assessment

Key categories of risks which continue to emerge and evolve are set out below. The likelihood and impact columns have been populated. Please refer to the bottom of this document for the 'Risk Matrix' and plotting of these particular risks to determine relative significance and prioritisation.

<u>Risk Area</u>	<u>Likelihood</u>	<u>Impact</u>	<u>Control Measures / Mitigation</u>	<u>Risk or Issue Action Plan &amp; Further Considerations (Including Residual Risk)</u>
<p><u>A. Economy</u> <b>Red Risk</b></p> <p><u>Risk</u> - Economic recession forecast to be the worst in 300 years with detrimental impact locally, nationally and globally; long period of economic recovery; rising unemployment levels due to anticipated redundancies as the furlough scheme comes to an end, increasing demands on a range of Council Services (e.g. noise and neighbourhood complaints, anti- social behaviour and community safety; waste and recycling collection levels); significant economic impact on local area due to proximity to Heathrow airport with aviation industry being severely affected</p>	4	4	<p>The significant economic impact of COVID-19 for the Borough and any necessary actions arising will continue to be monitored over the short, medium and longer term.</p> <p>EU exit takes effect on 1 January 2021. In terms of the EU exit, the Council is signposting businesses to information which is available on Government and other websites. The team are advising businesses when EU exit webinars, for example, are being held that they can attend.</p> <p>An Economic Development Recovery Plan has been developed which sets out where the Council can intervene (some externalities will have to be accepted). Actions will include quick wins and longer-term actions. This is to be incorporated into a broader Corporate Recovery Plan.</p> <p>Survey undertaken of key major businesses in the Borough (with particular focus on the aviation sector) to better understand the impact of COVID-19 in respect to their operations. A</p>	<p>The economic slowdown and impact of COVID-19 for the Borough is being reviewed and reported.</p> <p>It has recently been reported that 1 in 8 businesses are not prepared and ready for the EU exit. The Government is expected to issue more detail at the end of November 2020.</p> <p>Stock levels to be checked with suppliers (e.g. MOW suppliers)</p> <p>Furlough extended to end of March 2021.</p> <p>"Britain's Economy will shrink by 10% this year" (source International Monetary Fund, 24 June 2020)</p> <p>Council working with EM3 and Heathrow to address structural issues. The Council secured £43,000</p>

<p><u>Risk</u> – Significant impact on the Economy due to second lockdown</p> <p><u>Risk</u> - Recovery adversely impacted by concurrent flooding and further / extended lockdowns</p>			<p>review has also been undertaken of recent reports and surveys by organisations such as Heathrow Community Engagement Board, West London Alliance, Surrey Community Impact Assessments and HAL to fully understand the adverse impact on employment and the aviation section in particular.</p> <p>Business Rates Retention Fund is available to help deliver necessary actions arising from this review. Monies from this fund have been used for the appointment of a Town Centres Manager (18-month full time post) for the Boroughs secondary shopping centres. The postholder will get to know the towns, undertake an analysis of issues and risks and develop individual action plans.</p> <p>Financial support for businesses has been made available through Government schemes (Business Rates Phase 1 – Small Business Grants Fund (SBGF), the Retail, Hospitality and Leisure Business Grants Fund (RHLGF) and the business rate holidays; Business Rate Phase 2 – the Local Authority Discretionary Grants Fund; Furlough and Self –Employment schemes )</p>	<p>match funding from EM3 for Bounce Back Streets (the only successful Surrey Council in the first round) to support initiatives to get residents back into our local centres safely and in a secure COVID way.</p> <p>Multi-Agency Group set up and led by the Council with the DWP, businesses and A2D to focus on supporting the 18-25 year olds into employment.</p> <p>In the second lockdown we will be dealing with two grants. (1) The Local Restrictions Grant (Closed) is designed to help businesses who pay Business Rates and who are required to close. (2) The Additional Restrictions Grants is a discretionary fund to assist businesses impacted by the lockdown not required to close and support businesses who do not pay business rates.</p> <p>The Economic Development Recovery Plan will cover:</p> <ul style="list-style-type: none"> <li>• Health</li> <li>• Communities</li> <li>• Housing &amp; Infrastructure</li> <li>• Skills &amp; Employment</li> <li>• Business &amp; Growth Sectors</li> <li>• Town Centres</li> <li>• Green Recovery</li> </ul>
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<p><u>B. Local Operating Procedures and Policies</u> <b>Red Risk</b></p> <p><u>Risk</u> – Government guidance on Second wave vague / confusing for residents / Lack of Upper Tier engagement with Lower Tier / Exit Strategy unclear</p>	4	3	<p>Applied Resilience Interim Lessons Learned Debrief on COVID-19 1<sup>st</sup> wave and new Pandemic Plan reported to MAT in August 2020.</p> <p>Draft Rapid Needs Assessments including SEND, BAME, Domestic Abuse, Homelessness, and Mental Health completed, and comments provided to SCC.</p> <p>A borough-wide response to the COVID-19 crisis produced and acknowledged as good Council practice by the LGA outlined key areas including:</p> <ul style="list-style-type: none"> <li>• Supporting our Communities</li> <li>• Maintaining other Key Services</li> <li>• Supporting Staff and Services</li> <li>• Corporate Governance and Committee Management</li> <li>• Communications</li> <li>• Financial Implications; and</li> <li>• Recovery</li> </ul> <p>Communication to residents / staff / Councillors updated on Council website / social media / Council meetings.</p> <p>Corporate engagement with Operation Taragon briefings (Non-COVID winter pressures)</p>	<p>Upper Tier Authority to engage more effectively with districts and boroughs.</p> <p>Grey areas of second lockdown to be clarified (going to work, click/collect vs pick-up, types of retail that can open, enforcement)</p> <p>Broader internal recovery task group to focus on health and well-being knock on impacts of economic downturn. At Local Resilience Forum Level there is reconsideration of the impacts of Brexit, adverse weather conditions and COVID-19 for Winter 2020 in terms of our economy and operations.</p> <p>MAT and VBEC addressing the logistics around Test and Trace / Mass testing rollout / future vaccination strategy / Exit Strategy (including resources) and “resetting” of local Tiers.</p> <p>Pressure on NHS including impact on social care.</p> <p>Corporate response to Economic Recovery including progressing work undertaken through various MHCLG groups and key regional sectors (incl. aviation)</p>
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				EU transition (especially assumptions of demand at ports and inland)
<p><u>C. Financial Sustainability and Resilience</u> <b>Red Risk</b></p> <p>(i) <u>Risk</u> - Significant financial cost implication on the Council associated with increased spend on COVID-19 related activities / operations; uncertainty over reimbursement of funding from central government (including indirect costs such as reduced business rates); income losses across several services; significant impact on net budget; insufficient cash resources and cash flow challenges; reduced level of income due to vulnerable revenue sources; reduced level of investment returns</p> <p>(ii) <u>Risk</u> - Recovery is adversely impacted because local agencies (public and voluntary/communities) do not have access to sufficient funding to respond to additional demand / invest in</p>	4	3	<p>In December 2019, Spelthorne Borough Council commissioned the LGA to deliver a finance peer challenge to be delivered in June 2020, which was subsequently postponed due to COVID-19. An independent peer led review of the Council's approach to finance was undertaken in October 2020 with a final report to be issued by New Year. Peer Review concluded that whilst a challenge arising from COVID-19 in relative terms, Council is starting from a strong platform.</p> <p>Accountancy liaising with Services over financial monitoring (income and expenditure implications, and Business Rates and Council Tax collection). Debt recovery processes are being impacted with court action temporarily suspended.</p> <p>Accounting for all expenditure relating to COVID-19 by coding to defined accounts. Supporting documentation retained to assist claims for funding reimbursement from Government. Coding and reporting needs communicated to services co-ordinated by Accountancy.</p> <p>Financial impact assessment modelling is undertaken regularly, including worst, mid-range and best-case assumptions. Monthly returns being submitted to MHCLG via formal process. Longer term modelling to assess next 12 months</p>	<p>Following lobbying and other work-streams such as Delta reporting, the second tranche of Government grants have been released. Whilst this has been much more favourable for Spelthorne compared to the first tranche, (as for districts and boroughs generally) it does not go far enough to meet the funding gap. A third tranche of financial support was announced on 3<sup>rd</sup> July. In particular this provides reimbursement of 71.25% of loss on fees and charges income, which was a major impact for Spelthorne.</p> <p>Continued modelling of the effects of COVID-19 on the Council's finances.</p> <p>Separate sinking funds set aside. 10-year scenario modelling of worst case COVID-19 scenarios undertaken. This has been refined and improved to include a worst case and an expected case individual business plan for each of our assets.</p> <p>Delta returns submitted include details of loss of income and additional costs incurred during COVID-19.</p>

<p>recovery / lose organisational capacity because of shortfalls in income streams</p> <p>(iii) <u>Risk</u> - Significant negative impact on local residents if Services are unable to meet need because of financial constraints</p>		<p>depending on stock market and pensions impact.</p> <p>Worked with other Districts &amp; Boroughs to collate financial data on the impact of COVID-19 and lobbying has taken place for additional financial assistance from Central Government as well as perusal of recharges from County. Professional Institutes offer advice across the sector. Scale of impact of re-opening leisure centres has been highlighted to government.</p> <p>Sinking funds already set aside for commercial investments as a prudent measure. Sinking Funds methodology has been presented to Overview and Scrutiny. Continued weekly monitoring of commercial asset income due/any shortfalls anticipated. For the Investment Portfolio, the March quarter collection is 96.72% and the September quarter as of 5 November 2020 was 95.75%.</p> <p>Despite being acquired for regeneration purposes, the Elmsleigh Centre achieved 52.46% overall in the March quarter, 58.29% in the June quarter, and the September quarter as of 5 November 2020 was 65.18%,</p> <p>A weekly review of all our investment and regeneration assets (including Elmsleigh) is undertaken which covers rent collection, lease negotiations, arrears and sinking fund expected and worse case scenarios.</p> <p>Liquidity and cash flow forecasting and monitoring / Treasury Management (TM) to</p>	<p>Surrey Treasurers liaising on weekly basis to share information.</p> <p>Monitoring of Business Rates and Council Tax collection levels - currently Spelthorne are faring better than some other authorities.</p> <p>Deferral by a year of Fair Funding Review and Business Rates 75% retention will help. Surrey Treasurers monitoring tax base and collection fund deficits</p>
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			<p>assist planning for increased levels of expenditure and monitoring of market activity – ongoing changes to the forecasting process to increase effectiveness of forecasting. Additional staffing resources is strengthening the TM function, as is implementation of a TM online system. Review of TM and related strategies with reference to external TM advisors and including in the context of COVID-19.</p> <p>Cash reserves policy as part of Outline Budget report, the Council will review and refresh its Reserves Strategy.</p> <p>Report to 21 May 2020 Extraordinary Council Meeting setting out mitigating options to address 2020-21 Budget gap including use of reserves. Council approval to use up to £2.2m of reserves if required to offset impacts on services income and expenditure. As a result of the additional support announced on 3rd July it is hoped that the above will be more than sufficient.</p> <p>Tax base and collection fund impacts will impact on 2021-22 Budgets. Closing the 2021-22 Budget Gap of more than £2m arising from the impact of COVID-19 is now a key focus.</p>	
<p>D. Insufficient Capacity <b>Red Risk</b></p> <p>(i) Risk - Increased demand on staff arising from political demands</p>	4	4	<p>The Council is moving to a Committee system and a review of the Council Constitution is in progress.</p> <p>Capacity analysis and skills assessment undertaken. Staff in 'non-essential' services continue to be redeployed (where feasible) to</p>	<p>5 Extraordinary Committee meetings took place during COVID-19 crisis. Political demands / challenges to be addressed.</p> <p>Corporate capacity remains severely stretched especially as still facing</p>

<p>(ii) <u>Risk</u> - Increased demand on some frontline Services such as Customer Services (Council Tax / Business Rates) / Independent Living / Housing / Benefits</p> <p>(iii) <u>Risk</u> - Essential Services are overwhelmed when they return to the 'new normal'</p> <p>(iv) <u>Risk</u> - Increased staff fatigue / burnout / sickness levels arising from additional workload, new demands and overstretched capacity; where family members of staff encounter job losses or redundancies this may impact further on employee stress levels and wellbeing</p>			<p>support areas where there is increased service demand.</p> <p>Surplus capacity is however becoming stretched with service needs.</p> <p>Staff redeployment policy. Training and risk assessments for redeployed staff.</p> <p>Staff are encouraged to take breaks and annual leave to provide a work / life balance.</p> <p>Mental health issues raised and support on a regular basis including via mental health first aiders, managers or outside support.</p> <p>To assist financially, a SAFE scheme is in place to help those most in need.</p>	<p>Government requests for extra work and some aspects of COVID-19 work will continue for considerable time. Service Managers to highlight and quantify backlog work areas to assist recovery phase.</p> <p>Initial decision that only urgent / priority business can reasonably be accommodated at planned council meetings for the first few months. (Regulatory reporting to be taken into account)</p>
<p><u>E. (i) Business continuity and Operational Resilience</u> <b>Yellow Risk</b></p> <p><u>Risk</u> – Unable to deliver critical, essential or non-essential Council Services, resulting in diminished provision to community / stakeholders</p>	3	3	<p>Business Continuity Plans invoked. V-BEC (Virtual Borough Emergency Centre) forum with daily briefings for first 110 days of the emergency. Collaboration across Services and with the Local Resilience forum. Majority of staff continue to work from home (except for some key frontline workers where this is not possible) in accordance with government guidance to reduce the risk of virus spread and relieve pressures on the NHS, whilst ensuring continuous delivery of Services.</p> <p>Different ways of working are in place with</p>	<p>Business Continuity Plans have been updated along with second wave plan.</p> <p>As part of Business Continuity, Group Heads and Managers reviewed operational resilience and resourcing in addressing demand arising from COVID-19.</p> <p>Council is using alternative technological options for virtual meetings and a staff survey has been</p>

			<p>Skype calls and remote / virtual meetings, also used for some Committee meetings with Members. IT helpdesk provision / equipment and kit reviewed. Higher risk employees identified at the outset (instructed to work from home in the first instance (17 March) in accordance with government guidance.</p> <p>As part of the draft COVID-19 Recovery Policy arrangements are being put in place for medium term for significant proportion of staff to continue to work from home. Additional ICT kit and furniture being purchased. Additional training and support on how to manage staff remotely and be supportive of mental health issues has been put in place.</p> <p>Pandemic forecasting and modelling to assist planning.</p>	<p>undertaken to identify IT equipment needs to promote further efficiencies.</p> <p>There is a residual risk associated with some frontline operational areas (such as Neighbourhood Services) where remote working is not possible in delivering essential services to the public. Links to separate risk category on Health and Safety.</p> <p>Undertaken at national and local level under the Local Resilience Forum.</p> <p>Aspects of service delivery significantly impacted by ongoing COVID-19 (e.g. statutory food hygiene inspection programme)</p>
<p><u>(ii) Business Continuity and Operational Resilience</u> <b>Yellow Risk</b></p> <p><u>Risk</u> – Inadequate or delayed preparation for recovery phase and resumption planning, impacting on Service delivery</p>	2	3	<p>Recovery planning has been considered with an acknowledgement of entering into 'a new normal' rather than reverting to how things were operating prior to the pandemic.</p> <p>The Root and Branch team (Continuous Improvement Team) have consulted Managers across all Services on arrangements in planning for recovery. There are increasing demands in some Service areas, as well as changes to how Services are used by communities / delivered and this is likely to be ongoing.</p> <p>A phased approach for the Council's recovery is envisaged - draft Internal Recovery Policy has</p>	<p>Since the start of COVID-19, service delivery has significantly changed, while some areas managed to resume some low-level sort of 'normal', other areas of service delivery have not returned to any sort of 'normal' with the additional work of COVID-19 being delivered.</p> <p>Planning for some form of new normality as lockdown is relaxed remains challenging due to ongoing uncertainty, potential for further virus outbreak and review of timescales.</p>

			<p>been produced. Measures will continue to be applied to promote health, safety and wellbeing of staff, residents, local communities and businesses during the recovery phase. New ways of working will also be captured as part of recovery to ensure benefits and opportunities continue to be realised.</p>	<p>Continuing to fully develop detailed plans for the recovery process for services, as well as support for businesses and residents. Corporate response will be agreed.</p> <p>Staff consultation is underway with surveys issued. Councillors have also been consulted</p> <p>Re-engagement with residents, businesses and stakeholders as part of recovery phase to review longer term impact.</p>
<p><u>F. Health and Wellbeing / Safety</u> <b>Yellow Risk</b></p> <p>(i) <u>Risk</u> - Staff, contractors and community are at increased risk of being infected by COVID-19 possibly leading to long term sickness absence, poor physical and mental health or even fatalities, impacting on resource availability and Service provision.</p> <p>(ii) <u>Risk</u> - There are associated reputational risks if Council staff were found not to be complying with health and safety guidance</p>	(i, ii, iii, iv) 3	(i, ii, iii, iv) 3	<p>See above – significant level of remote working continues across many areas. Staff requested to complete remote working assessment. Business travel minimised. Council has legal responsibility to protect staff, Councillors, residents etc.</p> <p>The Council has a contract in place for the provision of PPE, this has eliminated the need for ad-hoc supplies and has ensured that a good supply is available. The Council currently holds about 4 months of supply in stock.</p> <p>COVID-19 testing is available where staff and Councillors show symptoms / Household risk identified and guidance has been circulated.</p> <p>Where staff are required or expected to come into work / carry out visits to sites, residential properties or Community Centres, Health and Safety guidance is in place and communicated.</p>	<p>A residual risk remains as the possibility of virus transmission cannot be eliminated.</p> <p>Shortage of PPE was recognised as a global challenge so remains an ongoing risk, but currently sufficient available. No longer reliant on LRF supplies, have own suppliers but need to ensure supplies are sustainable post EU exit.</p> <p>Return to Work document and Health and Safety Risk Assessments undertaken for three key areas taking into account best practice (Council Offices, Visits and Depot, Community Centres and other frontline services).</p> <p>Spelthorne's Health and Safety</p>

<p>leading to increased infection rates across the community, or alternatively if Spelthorne staff are not being adequately protected when undertaking high risk activities (potential for claims against the Council)</p> <p>(iii) <u>Risk</u> - Second wave and / or local outbreak of the virus arises as a result of inadequate mitigation measures</p> <p>(iv) <u>Risk</u> - Pandemic experience presents ongoing physical, mental and emotional health impact on staff, volunteers and residents</p>			<p>This adheres to national guidance from 'Public Health England'. Guidelines are also in place for contractors such as at development sites. This covers for example requirements across key categories relating to social distancing, hygiene, hand sanitisers for staff use, Personal Protective Equipment (PPE) for staff involved in high risk activities. For example, Meals on Wheels and SPAN alarms now dropped to clients via doorstep deliveries to ensure the safety of clients and staff.</p> <p>Staff training and awareness raising for Health and Safety arrangements communicated via documented guidance.</p> <p>Proposed future layout for Council and satellite Offices reviewed to take account of social distancing rules.</p> <p>Environmental Health have undertaken a significant number of inspections and compliance checks on business premises. Health and Safety measures are being reviewed as businesses reopen with easing of lockdown restrictions (in accordance with evolving government guidance). This has included the provision of advice and information on social distancing measures to help prevent the spread of COVID-19. Enforcement action is taken if required.</p> <p>Staff are regularly reminded about mental health support as part of employee wellbeing. Hardship fund available to assist employees where eligible.</p>	<p>guidance will continue be reviewed to reflect any developments to national guidance.</p> <p>Contact Track and Tracing system to support protection measures and Environmental Health to provide a key role. Resourcing for this process to be confirmed.</p> <p>The Government's Track and Trace programme has the potential to isolate large numbers of the depot operational workforce. Operating in bubbles / groups is underway to minimise loss of whole crew.</p>
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			Sickness monitoring by HR including COVID-19 infections to determine level of staff affected.	
<p><u>G. Remote Working / Performance Management / Sustainability and Climate Change</u></p> <p>(i) <u>Risk</u> – reduced visibility and oversight of output / outcomes potentially leading to lower productivity.</p> <p>(ii) <u>Opportunity</u> - On the contrary, there may be opportunities for increased productivity and efficiencies to be built upon from this new way of working.</p> <p>(iii) <u>Opportunity</u> - In addition, opportunities for environmental improvements (such as better air quality) have become more achievable arising from reduced traffic (road / rail / air) as people continue to work remotely, thereby positively contributing to sustainability measures</p>	<p>(i)2</p> <p>(ii)3</p> <p>(iii)3</p>	<p>(i)3</p> <p>(ii)3</p> <p>(iii)3</p>	<p>MAT have encouraged Managers to consider approaches to managing staff in the remote working environment with minimal face-to-face contact. Regular communication should be in place and time recording has been encouraged so there is visibility of tasks being undertaken, particularly given that there is ongoing uncertainty over the duration of this epidemic.</p> <p>Managers are able to performance manage regardless of whether work is undertaken in the office or remotely as the emphasis should be on outputs rather than where the Service is delivered from.</p> <p>Climate Emergency declared and Climate Change Working Group made up of Members progressing actions on climate change. Capacity to deliver all requirements a risk.</p> <p>Managers have received training on effective remote team management.</p>	<p>Positive lessons from extended remote working are being assessed and examined in moving to a 'new normal' and future changes to methods of working post COVID-19.</p> <p>Performance monitoring and analysing the impacts on service delivery requires further attention (e.g. development and maintenance of automated performance reports in Environmental Health)</p> <p>The Council will look to identify and apply positives, around new ways of working, as part of the 'new normal'. Corporate Lead to build into action plans and promote benefits to staff.</p> <p>Environmental and sustainable measures will be further analysed as part of seeking opportunities, to include scope for the Council representing "Green Jobs" as an employer going forward.</p>
H. Insufficient service capacity to deal with	2	3	Group Head Neighbourhood Services is monitoring levels of demand for burials /	No specific action identified.

<p>potentially increased levels of fatalities in the community arising from COVID-19 infections.</p> <p><b>Yellow Risk</b></p>			<p>cremations in the current environment as part of the 'Excess Death cell' operation. (Current numbers scheduled to take place in Spelthorne are less than anticipated)</p>	
<p><u>I. Technological</u></p> <p><b>Yellow Risk</b></p> <p>(i) <u>Risk</u> - Disruption in off-site data storages or capacity impacting on service delivery e.g. ability to provide Customers and stakeholders with ongoing technical service is reduced</p> <p>(ii) <u>Risk</u> - Cyber and security threats heightened in the current environment resulting in Council systems being compromised and data loss</p>	<p>(i) 2</p> <p>(ii) 3</p>	<p>(i) 3</p> <p>(iii) 3</p>	<p>ICT are closely monitoring systems. They quickly managed to get people working from home and the network has performed well and been maintained for VDI use.</p> <p>Regular reports on capacity and usage have been produced to demonstrate not only capacity but peak times of demand.</p> <p>Customers are receiving the same level of service but are undertaking their engagement via the web or telephone. For the web further e-forms have been and are being developed to make it easier for the customer to engage with the Council.</p> <p>New telephony system for Customer Services should be implemented by Christmas.</p> <p>All updates and fixes that come through are added to the system to maintain resilience to cyber-attacks. Monthly training is issued to staff on various cyber threats / attacks and have recently carried out a phishing campaign across the organisation to identify vulnerabilities.</p> <p>Advice has been distributed on the use of other systems for live chats etc. to prevent insecure platforms being used. The use of any external</p>	<p>ICT maintain a monitoring function to ensure the system is functioning.</p> <p>Security vulnerabilities identified from the Phishing exercise are being addressed.</p>

			systems still has to come through Spelthorne's systems and the security measures in place identify "unsafe" sites.	
<p><u>J. Legal or Regulatory Compliance</u> <b>Yellow Risk</b></p> <p><u>Risk</u> - Non-compliance with GDPR possibly leading to data security breaches and reputational damage arising from the following changes:</p> <p>(i) Increased sharing of personal data between services and with partner organisations</p> <p>(ii) Systems set up quickly may mean less robust systems and processes</p> <p>(iii) Collecting and processing new types of sensitive information about individuals</p> <p>(iv) Increased Remote working</p> <p>(v) Phishing and cyber-attacks heightened (see earlier section on 'Technological risk')</p>	3	3	<p>Information Governance offer advice across Services in response to COVID-19.</p> <p>There is acknowledgement from the Regulator - Information Commission Officer (ICO) that organisations may find it difficult to adhere to usual data protection compliance standards as resources are diverted.</p>	<p>Awareness raising continues.</p> <p>The Data Protection Officer (DPO) has been involved in data sharing requirements under COVID-19 to help ensure compliance and practical delivery.</p>

<p><u>K. Suppliers and Contractors /3<sup>rd</sup> Party Relationships)</u>  <b>Yellow and Green Risk</b></p> <p>(i) <u>Risk</u> - Disruptions in Supply Chain Management e.g. delays in provision of goods / service due to reduced staff complement / furloughed staff / distribution issues. Companies may no longer be in a position to trade and unable to recover from the crises.</p> <p>(ii) <u>Risk</u> - Possible claims from Contractors due to delays to work programme caused by COVID-19.</p> <p>(iii) <u>Risk</u> - There may be exceptions to the Council's procurement regulations as greater flexibility to procure supplies may be deemed necessary in order to deliver new operations and meet urgent demands. Whilst increased flexibility is useful as part of the pandemic response, it also presents additional risks associated with fraud and error (see separate section) and achieving value for money.</p>	<p>(i)3</p> <p>(ii)2</p> <p>(iii)3</p>	<p>(i)3</p> <p>(ii) 2</p> <p>(iii)2</p>	<p>Contract and Supplier management to identify any obstacles in delivery of goods / services. Contract agreements and invoking of relevant clauses if appropriate.</p> <p>Procurement Policy Note (PPN) sets out information and guidance for public bodies on supporting suppliers through the Pandemic, with associated actions. This is to ensure service continuity and contract delivery during and after the lockdown.</p> <p>Government schemes to assist businesses stay afloat such as Business Support grants, Furlough. Discretionary Grants Scheme launched to help small and micro businesses.</p> <p>To ensure business continuity of operations, contractors for large scale development and maintenance work have been encouraged to proceed with work programmes, applying safety and social distancing measures in accordance with government guidance.</p> <p>Where exceptions to the Council's procurement regulations are deemed necessary in order to deliver urgent operations arising from COVID-19, existing exemption procedures and documented approvals (Contract Standing Orders) are required.</p>	<p>Continue to review any necessary actions to be taken to support the Council's Suppliers.</p> <p>Extensive discussions being undertaken with the Council's Leisure Centres' operator.</p> <p>All our development sites have had individual COVID risk assessments undertaken to ensure that they can operate safely. There have been no claims from contractors on Council development schemes.</p> <p>Establish whether the Council's suppliers / service providers have appropriate resilience plans for delivering critical business and are these being monitored?</p>
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<p><u>L. Fraud / Error / Theft</u> <b>Yellow Risk</b></p> <p>(i) <u>Risk</u> - COVID-19 represents yet another opportunity for scammers and professional fraudsters. They may also target vulnerable members of the community.</p> <p>(ii) <u>Risk</u> - Increased level of expenditure (including significant payments) is being incurred as a result of new operations or enhanced service demands, which provides increased opportunities for error or fraud, with associated financial losses and reputational damage</p> <p>(iii) <u>Risk</u> - Staff and customers may be facing increased financial hardship, leading to an increased risk of fraudulent activities and a reduced staff complement may weaken the control environment</p>	<p>(i)3</p> <p>(ii)3</p> <p>(iii)3</p>	<p>(i)2</p> <p>(iii)3</p> <p>(iii)2</p>	<p>Communications alerting staff and residents of potential scams and heightened risk of fraud. Detailed assurance guidance available for administration of the Government Grant Funding Schemes, such as the Small Business Grant Fund and Retail, Hospitality and Leisure Grant Fund; Local Authority Discretionary Grants Fund. Management have assured that counter fraud checks are applied at different stages of the grant process, working in partnership with the dedicated agency (Department for Business, Energy and Industrial Strategy - BEIS). Defined eligibility criteria and transparency of decision making is incorporated into processes. Post payment, the Government Grants Management Function and Counter Fraud Function will support local authorities to carry out post-event assurance work to identify high risk payments.</p> <p>Compensating controls as a minimum where normal expected controls cannot be reasonably applied.</p> <p>Financial reconciliation processes set up / developed as appropriate for new systems.</p>	<p>Continuous monitoring as new risks and processes emerge.</p> <p>Counter fraud measures are considered as part of setting up new processes. Internal Audit advice as appropriate. Verification of controls operating as part of assurance work will be undertaken.</p> <p>Assurance reporting to the Government on the administration of Business Support Grants.</p>
<p><u>M. Reputation</u></p>			<p>Communications strategy. Various</p>	<p>No specific action identified.</p>

<p><b>Yellow Risk</b></p> <p>(i) <u>Risk</u> - An absence of timely and accurate communication to stakeholders may result in a lack of awareness / mis-information / loss of confidence</p> <p>(ii) <u>Risk</u> - People are not accessing the Services they require which may result in unknown surges and longer-term implications</p> <p>(iii) <u>Risk</u> - Adverse public opinion/media intervention may cause negative publicity with associated reputational impact.</p>	<p>(i)2</p> <p>(ii)2</p> <p>(iii)3</p>	<p>(i)3</p> <p>(ii)3</p> <p>(iii)3</p>	<p>communication channels used to convey messages and engage with all stakeholders including social media.</p> <p>Regular, timely and accurate communications to key stakeholders including employees, Councillors and the general public (as well as targeting certain groups such as local businesses and vulnerable residents).</p> <p>The team have launched the Council's Shop Smart, Shop Local campaign, with a press release and social media graphics conveying key messages.</p> <p>Weekly staff meetings, V-BEC, Spelnet, Councillor briefings (verbal and written), Business E-newsletter, newsletters, press releases etc.</p>	
<p><u>N. Decision making</u></p> <p><b>Yellow Risk</b></p> <p>(i) <u>Risk</u> - Business decisions and actions do not effectively prioritise the needs of different stakeholders, thereby failing to meet needs (economic / financial / social / health etc.) This will influence the measure of success after the crises.</p>	<p>(i)2</p>	<p>(ii)3</p>	<p>Key stakeholders identified including:</p> <ul style="list-style-type: none"> <li>• Employees and union</li> <li>• Councillors</li> <li>• Residents</li> <li>• Vulnerable persons / groups</li> <li>• Local Businesses and business representative groups</li> </ul> <p>Officers from Community Wellbeing are on Surrey wide welfare cell meetings regarding support for the Clinically Extremely Vulnerable during the second lockdown. Consensus has</p>	<p>An extensive data analysis exercise has ensured that the Council has taken reasonable and proportionate measures in identifying a significant number of residents who fall under the category B vulnerable group. There is however a residual risk arising from not being able to identify all of the category B vulnerable residents.</p> <p>More grants to disseminate as part of second lockdown.</p>

<p>(ii) Risk – Decisions and plans don't support the overall common goal.</p>	<p>(ii)2</p>	<p>(iii)3</p>	<p>been reached regarding the communication methods and prioritisation. Guidance states food is to be provided by Councils only if an absolute emergency. The Council has sufficient food packs to be able to resource this if required.</p> <p>Local Government (SBC) taking a leading role in supporting local businesses, for example through administering the Business Support Grant Scheme and Local Authority Discretionary Grants, working with businesses to understand their needs and promote various initiatives. (See separate risk category and associated actions for Economic impact)</p> <p>Some residents experiencing financial hardship – new Council Tax Relief Scheme implemented.</p> <p>Community Hub (Support 4 Spelthorne) set up from April 2020 to end of June 2020 (thereafter food will be distributed if required from day centres) specifically to assess the needs of the most vulnerable members of the local community. Parcels delivered to shielded residents in the Borough (high-risk shielded group category A) include food, toiletries, information and advice. (Central government responsibility taken on by local authorities). Multi-agency collaboration in delivering the hub. Extensive data analysis exercise undertaken to identify category B vulnerable residents. In terms of the Community Hub, the Council was allocated £71,000 Emergency Assistance Grant. There was a decision made by the 151 Officer in conjunction with the Portfolio holder, to allocate the money between food banks and</p>	
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			organisations such as CAB.	
<p>O. Political  <b>Yellow Risk</b></p> <p>(i) <u>Risk</u> – Unclear political steer and strategic direction in the current environment may impact the effectiveness of decision making</p> <p>(ii) <u>Risk</u> – Decisions may not align with Council priorities and responsibilities</p>	<p>(i)2</p> <p>(ii)2</p>	<p>(ii)3</p> <p>(ii)3</p>	<p>Regular and timely communications with Councillors on the Authority's COVID-19 response effort.</p> <p>Extraordinary Council Meeting held 21 May 2020 to provide effective oversight of the Council's emergency response to COVID-19.</p> <p>The Council continues to support the Community and businesses in delivering Services.</p>	<p>Due to corporate capacity being stretched, a decision has been taken that only urgent / priority business can reasonably be accommodated at planned Council meetings for the next few months. This will take into account regulatory reporting requirements.</p>



### Evaluating risks and Risk Matrix (Draft Risk Management Policy)

The Council evaluates its risks on a four-point scale on the likelihood of the risk occurring and the impact caused should the risk occur. Risks are evaluated with their controls in place. Risks are plotted on a risk matrix (see below) and prompt action is taken on those risks that fall into the red zone. Action is considered for “yellow” risks while “green” risks are regarded as acceptable. The above risks associated with COVID-19 (reference A to N) have been plotted on the graph below.

<b>Impact</b>	<b>4 (Catastrophic)</b>				<b>M</b>
	<b>3 (Major)</b>		A D(i) F Gi K(i,ii) L N	B D (ii & iii) Gii H I(i) J(ii) K(iii)	<b>C E</b>
	<b>2 (Medium)</b>		I (ii)	I(iii) J(i, iii)	
	<b>1 (Trivial)</b>				
		<b>1 (Rare)</b>	<b>2 (Unlikely)</b>	<b>3 (Likely)</b>	<b>4 (Almost certain)</b>
		<b>Likelihood</b>			

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# Audit Committee

26 November 2020



<b>Please Enter Title</b>	<b>Review of the Confidential Reporting Code (Whistleblowing policy)</b>
<b>Purpose of the report</b>	To note; and To make a decision and a recommendation to Council
<b>Report Author</b>	Victoria Statham
<b>Cabinet Member</b>	Councillor John Boughtflower
<b>Confidential</b>	No
<b>Corporate Priority</b>	This item is not in the current list of Corporate Priorities
<b>Recommendations</b>	<p><b>The Audit Committee is asked to:</b></p> <p><b>Agree the amendments to the Confidential Reporting Code (Whistleblowing policy) and recommend these to the Council.</b></p> <p><b>Note the other actions taken/planned on the previous benchmarking exercise.</b></p>
<b>Reason for Recommendation</b>	<p><b>To demonstrate that the Council is committed to the highest possible standards of openness, probity and accountability.</b></p> <p><b>To encourage and enable all staff to raise any serious concerns they have, within the Council.</b></p>

## 1. Key issues

- 1.1 The Confidential Reporting Code forms part of the Council's Constitution and sets out how to raise serious concerns about any aspect of the Council's work. It also sets out legal protection against reprisals under the Public Interest Disclosure Act.
- 1.2 The Audit Committee is required to review the Code annually.
- 1.3 The Code details:
  - (a) The nature of concerns which may be reported. (Section 2)
  - (b) Other policies such as the Grievance Procedure which exist to deal with employment issues including bullying or harassment. (Section 2)
  - (c) Safeguards against harassment or victimisation as a result of raising a concern. (Section 3)

- (d) Processes for raising and dealing with concerns including the various officers and organisations who could be contacted. (Sections 7 to 10)
- 1.1 In order to facilitate the review in 2019 officers used a benchmarking tool to help evaluate the Code against three core elements which are central to a successful whistleblowing programme. These elements are:
- Governance:** Accountability, Written Policy and Procedures, Review and Reporting
- Engagement:** Communications and Training
- Operations:** Support and Protection, Recording and Investigations, and Resolution and Feedback.
- 1.2 Within each of the elements above, the tool suggests a set of standards to aim for, on a scale ranging from 0-3. Officers identified where we believe our Code and whistleblowing processes measured against these standards and provided a narrative on the evidence we have relied upon to satisfy ourselves that the score is accurate.
- 1.3 In undertaking this review, it was recognised that some areas of the code could be improved upon.
- 1.4 The suggested improvements were agreed at the 7 November 2019 Audit Committee and it was requested that the Head of Corporate Governance amend the policy and bring this back to a future Audit Committee. Since that time there has been a change in the Head of Corporate Governance and there have been the pressures of dealing with the Covid-19 pandemic so unfortunately these amendments are just being presented now and have been unable to be presented sooner.
- 1.5 It is considered that all of the recommendations in the benchmarking exercise are still relevant and should be implemented as soon as possible. I attached to this report as **Appendix 1** a tracked changed version of the current Whistleblowing Policy with suggested amendments as a result of the benchmarking exercise.
- 1.6 Also attached to this report as **Appendix 2** is the benchmarking exercise highlighting the suggested improvements and the actions taken/planned.
- 1.7 In light of the different way of working, with most staff working from home, it is being considered how to best highlight the updated policy to staff and to promote this. The use of the Council's intranet is the most effective tool to reach the majority of staff but discussions will be held with services who's staff do not have ready access to that.
- 2. Options analysis and proposal**
- 2.1 The Audit Committee can recommend the suggested amendments to the Confidential Reporting Code (Whistleblowing), which is recommended as this directly addresses the suggested improvements previously accepted by the Audit Committee. The Audit Committee could make alternative amendments to recommend to Council.
- 3. Financial implications**
- 3.1 Not applicable.
- 4. Other considerations**

4.1 There are none.

**5. Sustainability/Climate Change Implications**

5.1 There are none.

**6. Timetable for implementation**

6.1 The updated policy to be recommended to the 10 December 2020 Council meeting. The other recommendations in the **Appendix 2** are to be implemented in the spring.

**Background papers: There are none**

**Appendices:**

**Appendix 1** - Tracked changed updated Confidential Reporting Code (Whistleblowing)

**Appendix 2** – Benchmarking report with suggested improvements with actions taken/planned highlighted.

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## CONFIDENTIAL REPORTING CODE (Whistleblowing)

### 1. INTRODUCTION

- 1.2 The Council is committed to the highest possible standards of openness, probity and accountability. In line with that commitment it expects staff and others that it deals with who have serious concerns about any aspect of the Council's work to come forward and voice those concerns.
- 1.3 Staff are often the first to realise that there may be something seriously wrong within the Council. However, they may not raise their concerns because they feel that speaking up would be disloyal to their colleagues or to the Council. They may also fear harassment or victimisation. In these circumstances it may be easier to ignore the concern instead of reporting what may just be a suspicion of malpractice.
- 1.4 The adoption of this confidential reporting Code by the Council is intended to encourage and enable all staff to raise any serious concerns they have within the Council, rather than overlooking a problem or 'blowing the whistle' outside. The Code makes it clear that you can raise concerns on a confidential basis, without fear of victimisation, subsequent discrimination or disadvantage. It is based on the Public Interest Disclosure Act 1998, which gives staff raising concerns under its rules legal protection against reprisals.
- 1.5 The Code applies to all staff and contractors working for the Council on Council premises, including agency staff. It also covers suppliers and those providing services under a contract with the Council.
- 1.6 The procedures in this Code are in addition to the Council's existing Complaints Procedure.
- 1.7 This Code has been discussed with UNISON and the Transport and General Workers Union and has their support.

### 2. AIMS AND SCOPE OF THIS CODE

- 2.1 This Code aims to:
  - encourage you to feel confident about raising serious concerns
  - encourage you to question practice and act upon any concern
  - provide clear channels for you to raise those concerns
  - ensure that you receive a response to concerns you raise and that you are clear about how to pursue them if you are not satisfied
  - reassure you that you will be protected from possible reprisals or victimisation if you raise a concern in good faith reasonably believing something is wrong.
- 2.2 The Council has a Grievance Procedure to enable you to lodge a grievance relating to your own employment and a Harassment and Bullying Policy to enable you to raise any concerns about this area, which should be directed to Human Resources. This Confidential Reporting Code is intended to cover

major concerns you might have that fall outside the scope of other procedures. Such concerns might include:

- conduct which is an offence or a breach of law
- disclosures related to miscarriages of justice
- health and safety risks, including risks to the public as well as other staff
- damage to the environment
- the unauthorised use of public funds
- possible fraud and corruption
- serious and organised crime
- sexual or physical abuse of clients, or
- other unethical conduct.

If safeguarding concerns are highlighted then the Safeguarding Policy and procedures must be adhered to.

2.3 Any serious concerns that you have about any aspect of service provision or the conduct of staff or councillors of the Council or others acting on behalf of the Council can be reported under the Confidential Reporting Code. This could be about something that:

- makes you feel uncomfortable in terms of your past experience or what you know about standards set by the Council; or
- is against the Council's Standing Orders and policies; or
- falls below established standards of practice; or
- amounts to improper conduct.

2.4 This Code does not replace the corporate complaints procedure.

### 3. SAFEGUARDS

#### Harassment or Victimisation

3.1 The Council is committed to good practice and high standards and wants to be supportive of staff.

3.2 The Council recognises that making the decision to report a concern can be difficult. If what you are saying is true, you should have nothing to fear because you will be doing your duty to the Council and those for whom you are providing a service.

3.3 The Council will not tolerate any harassment or victimisation (including informal pressures) of someone raising something of concern to them and if proven will take appropriate action, including disciplinary procedures to protect you against this when you raise a concern in good faith. If you consider that you are the subject to harassment or victimisation (including informal pressures) due to the raising of your concern you should inform the person dealing with your whistleblowing matter or any other officer named in this policy.

Reviewed March 2018



3.4 Any investigation into allegations of potential malpractice will not influence or be influenced by any disciplinary or redundancy procedures that already affect you.

#### 4. CONFIDENTIALITY

4.1 If someone asks for a matter to be treated in confidence, then we will do our utmost to respect that request. However, it is not possible to guarantee confidentiality. If we are in a position where we cannot maintain confidentiality and so have to make disclosures, we will discuss the matter with you first. We will give you feedback on any investigation and be sensitive to any concerns you may have as a result of any steps taken under this procedure.

4.2 In some circumstances the Council may decide that we have to reveal your identity in order to assist in the investigation into the matter. You will be advised beforehand if this is to be the case. Your prior consent will be obtained before such disclosure, unless we have to disclose your identity by law (e.g. safeguarding concerns, money laundering or other criminal offences).

~~4.4 All concerns raised will be treated in confidence and every effort will be made not to reveal your identity if you so wish. At the appropriate time, however, you may need to come forward as a witness.~~

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#### 5. ANONYMOUS ALLEGATIONS

5.1 This Code encourages you to put your name to your allegation whenever possible. Remember, if you do not tell us who you are it will be much more difficult for us to investigate the matter fully, to ask follow-up questions, to protect your position or to give you feedback.

5.2 Concerns expressed anonymously are much less powerful but will be considered at the discretion of the Council.

5.3 In deciding whether to consider anonymous concerns the following are some of the factors which will be taken into account :

- the seriousness of the issues raised
- the credibility of the concern; and
- the likelihood of confirming the allegation from attributable sources

#### 6 UNTRUE ALLEGATIONS

6.1 If you make an allegation in good faith, but it is not confirmed by the investigation, no action will be taken against you. If, however, you make an allegation frivolously, maliciously or for personal gain, disciplinary action may be taken against you in accordance with the Council's disciplinary procedures.

#### 7 HOW TO RAISE A CONCERN

7.1 As a first step, you should normally raise concerns with your immediate manager or their manager. This depends, however, on the seriousness and sensitivity of the issues involved and who is suspected of the malpractice. For example, if you believe that your management is involved, you should

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approach the Chief Executive, Chief Finance Officer, Monitoring Officer, or Audit Services.

7.2 Concerns may be raised verbally or in writing. If you wish to make a written report it is best to use the following format:

- the background and history of your concern (giving relevant dates);
- the reason why you are particularly concerned about the situation.

7.3 The earlier you express your concern the easier it is to take action.

7.4 Although you are not expected to prove beyond doubt the truth of an allegation you make, you will need to demonstrate to the person you contact that there are reasonable grounds for your concern.

7.5 You can obtain advice/guidance on how to pursue matters of concern from:

Chief Executive	Daniel Mouawad	(01784 446250)
Chief Finance Officer	Terry Collier	(01784 446296)
Deputy Chief Executive	Lee O'Neil	(01784 446377)
Monitoring Officer	<del>Michael Graham</del> <u>Victoria Statham</u>	(01784 44624127)
Internal Audit Manager	Punita Talwar	(01784 446454)
Principal Solicitor	<del>Victoria Statham-Karen</del> <u>Limmer</u>	(01784 44624844)
Human Resources Manager (where specifically relates to a Human Resources matter)	Debbie O'Sullivan	(01784 446289)

7.6 In addition you could contact any of the following:-

The Chairman or Vice Chairman of the Members' Code of Conduct Committee: the Council has a Members' Code of Conduct Committee, the purpose of which is to help the Council operate to the highest ethical standards. Both the Chairman and Vice-Chairman are non-councillors and can be approached for advice. Their details can be obtained from Committee Services on 01784 446240/444243 or found on the Council's web site; or

Public Concern at Work - This is a registered charity which seeks to ensure that concerns about serious malpractice are properly raised and addressed in the workplace and they can be contacted on 020 7404 6609; or

Your trade union or professional body.

7.7 You may wish to consider discussing your concern with a colleague first and you may find it easier to raise the matter if there are two (or more) of you who have had the same experience or concerns.

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7.8 You may invite your trade union, professional association representative or a friend to be present during any meetings or interviews in connection with the concerns you have raised.

## **8. HOW THE COUNCIL WILL RESPOND**

8.1 The Council will always respond to your concerns. Do not forget that testing out your concerns is not the same as either accepting or rejecting them.

8.2 If you raise a concern with your manager which they feel is beyond the scope of their authority or of a serious nature they will refer it to the Monitoring Officer rather than dealing with it personally.

8.3 Where appropriate, the matters you raise may:

- be investigated by managers, audit services, or through the disciplinary process
- be referred to the police
- be referred to the external auditor
- form the subject of an independent inquiry.

8.4 In order to protect individuals and those accused of misdeeds or possible malpractice, initial enquiries will be made to decide whether an investigation is appropriate and, if so, what form it should take. The overriding principle for the Council is the public interest. Concerns or allegations which fall within the scope of specific procedures (for example grievance or sexual harassment) will normally be referred for consideration under those procedures.

8.5 Some concerns may be resolved by agreed action without the need for investigation. If urgent action is required this will be taken before any investigation is conducted.

8.6 Within ten working days of a concern being raised, the manager with whom you raise your concern or the Monitoring Officer will write to you:

- acknowledging that your concern has been received
- indicating how the Council propose to deal with the matter
- giving an estimate of how long it will take to provide a final response
- telling you whether any initial enquiries have been made
- supplying you with information on staff support mechanisms, and
- telling you whether further investigations will take place and if not, why not.

8.7 The amount of contact between the officers considering the issues and you will depend on the nature of the matters raised, the potential difficulties involved and the clarity of the information provided. If necessary, the Council will seek further information from you.

8.8 Where any meeting is arranged, which can be away from the offices or your place of work if you so wish, you can be accompanied by a union or professional association representative or a friend.

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8.9 The Council will take steps to minimise any difficulties which you may experience as a result of raising a concern. For instance, if you are required to give evidence in criminal or disciplinary proceedings the Council will arrange for you to receive advice about the procedure.

8.10 The Council accepts that you need to be assured that the matter has been properly addressed and so, subject to legal constraints, will inform you of the outcome of any investigation.

## **9. THE RESPONSIBLE OFFICER**

9.1 The Council's Monitoring Officer has overall responsibility for the maintenance and operation of this Code. That officer will maintain a record of concerns raised and the outcomes (but in a form which does not endanger your confidentiality) and will report as necessary to the Council.

## **10. HOW THE MATTER CAN BE TAKEN FURTHER**

10.1 This Code is intended to provide you with clear channels within the Council to raise concerns and the Council hopes you will be satisfied with any action taken. If you are not, and if you feel it is right to take the matter outside the Council, the following are possible contact points:

- Public Concern at Work
- the Council's external auditor
- your trade union
- your local Citizens Advice
- relevant professional bodies or regulatory organisations
- the police.

10.2 If you do take the matter outside the Council, you should ensure that you do not disclose confidential information. Check with the contact point about that.

## **11. POLICY REVIEW**

10.211.2 This policy will be reviewed annually by the Council's Monitoring Officer to ensure the effectiveness of the policy and the findings will be reported to the Audit Committee.

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Reviewed March 2018

## GOVERNANCE

### **A. Whistleblowing Champion**

The organisation has appointed a Whistleblowing Champion (although they may be called something different) with responsibility for overseeing effectiveness of the organisation's whistleblowing arrangements.

0 1 (2) 3

#### **Reasoning and Evidence**

Paragraph 9. of the Confidential Reporting Code (CRC) details the officer who has overall responsibility for the maintenance and operation of the Code. At Spelthorne, this is the Monitoring Officer who although not a member of the Management Team can be approached by those officers.

### **B. Senior Leaders**

The Senior Management of the organisation demonstrates a clear commitment to a culture where employees and other stakeholders can raise concerns without fear of reprisal.

0 1 2 (3)

#### **Reasoning and Evidence**

Senior Leaders actively demonstrate a commitment to workers being able to raise concerns without fear of reprisal. The CRC procedure is brought to new staff's attention at the CEX Induction and explained regularly at staff meetings.

### **C. Whistleblowing Lead/Team**

The organisation has appointed a lead person to oversee the effective implementation of the whistleblowing arrangements.

0 1 (2) 3

#### **Reasoning and Evidence**

Same as A – it is considered this approach is proportionate for a small Local Authority. There is a clear understanding of which responsibilities are held by the Champion and other key staff who have responsibilities under the whistleblowing arrangements.

### **D. Line Managers**

Line managers have clear roles and responsibilities in relation to the organisation's whistleblowing arrangements

0 1 (2) 3

#### **Reasoning and Evidence**

We have appointed Line Managers as the first point of contact for staff raising concerns within the whistleblowing arrangements. (Para 7.1) Staff and Line Managers are made aware of the role that Line Managers have within the arrangements through the Policy, posters, information on the internal website, and at staff meetings.

## WRITTEN POLICY AND PROCEDURES

### **A. Written policy and/or procedures**

The organisation has a whistleblowing policy and / or procedures providing guidance to staff on how to raise concerns.

0 1 2

#### **Reasoning and Evidence**

A Policy exists and there is appropriate reference to whistleblowing arrangements in other relevant policies, e.g. anti-fraud, bribery and corruption policy.

### **B. Policy review**

The written policy and/or procedures are reviewed regularly.

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#### **Reasoning and Evidence**

We review the policy and/or procedures every year to take into account legal, regulatory or industry developments and to ensure contact details within the policy and/or procedures are up to date.

### **C. Policy accessibility**

The written policy and/or procedures are easily accessible to staff (and other relevant stakeholders)

0 1 2

#### **Reasoning and Evidence**

The Policy is available on the website. It can be found easily by searching 'whistleblowing' or 'raising concerns'.

### **D. Policy language**

The written policy and/or procedures are clear and easy to understand

0 1 2

#### **Reasoning and Evidence**

The Policy is written in simple terms a lay person could understand, are structured clearly and explain practical aspects of raising concerns. The Policy is accessible to all members of staff in a language they understand.

### **E. Types of concerns**

The written policy identifies types of concerns to which the policy and/or procedures relate.

0 1 2 3

#### **Reasoning and Evidence**

The policy provides clear examples of the types of concerns that may be relevant to our role as a Local Authority. The Policy makes clear the difference between whistleblowing concerns and grievance or HR issues. (Paragraphs 2.2 and 2.3)

## **F. Where concerns can be raised**

The policy identifies how and where concerns should be raised

0 1 2 3

### **Reasoning and Evidence**

The policy includes multiple channels for blowing the whistle and contains names and/or roles and contact details for relevant persons / bodies where appropriate. It is clear you can bypass any layer of management if needed. Our policy makes it clear that concerns can be reported externally without having to go through the internal/line management channels.

## **G. The investigation process**

The written policy sets out clearly what the investigative process may entail

0 1

### **Reasoning and Evidence**

The policy contains a clear commentary which explains how a concern may be handled/ investigated. Policy explains that the Monitoring Officer or manager with whom the concern was raised will contact and update individuals on the investigation as it progresses. (Paragraph 8.6)

## **H. Raising concerns openly, confidentially or anonymously**

The written policy clearly explains the difference between raising openly, confidentially or anonymously and provides relevant assurances.

0 1 2 3

### **Reasoning and Evidence**

The policy explains the difference between raising a concern openly, confidentially or anonymously and provides relevant assurances around maintaining confidentiality. (Paragraphs 4.1 and section 5.)

### **Suggested Improvement**

Strengthen section 4. of the policy to outline those circumstances which would prevent confidentiality being maintained and that in the event that the whistleblower's identity must be revealed, their prior consent will be sought, unless disclosure of identity is required by law (e.g. this may be the case in relation to safeguarding concerns, money laundering or other criminal offences).

### **Action taken/planned**

Policy has been updated to reflect recommendation.

## **I. Protection from victimisation**

The written policy makes it clear that whistleblowers are protected from victimisation.

0 1 2 3

### **Reasoning and Evidence**

The Policy acknowledges possible victimisation and has a clear statement that we take a zero tolerance approach to harassment or victimisation of whistleblowers (Paragraph 1.4 and Section 3.). The Policy gives no indication of how to report it or how it will be handled by the organisation.

### **Suggested Improvement**

Strengthen Section 3. With examples of treatment which would constitute victimisation. Include a statement that proven unfair treatment towards a whistleblower in relation to their disclosure will be seen as a disciplinary matter. Encourage whistleblowers to report any victimisation and state the channels and support for doing so.

### **Action taken/planned**

Policy has been updated to reflect recommendation.

## REVIEW AND REPORTING

### **A. Periodic review**

The organisation conducts periodic audits of the effectiveness of the arrangements for staff to blow the whistle

01 2 3

#### **Reasoning and Evidence**

Our organisation has not undertaken any internal or external review of the effectiveness of our arrangements for staff to blow the whistle.

### **Suggested Improvement**

Add a commitment in the Policy that a periodic internal review will be conducted on the effectiveness of our arrangements for staff to blow the whistle and report our findings to the Audit Committee.

### **Action taken/planned**

Policy has been updated to reflect recommendation. This is to be added to the November Audit Committee each year.

### **B. Independent review and oversight**

There is independent review and oversight by the relevant committee of the whistleblowing arrangements [and those for handling concerns].

01 2 3

#### **Reasoning and Evidence**

There is no reporting to the Audit Committee on the effectiveness of whistleblowing arrangements.

### **Suggested Improvement**

We report to the Audit Committee on the effectiveness of whistleblowing arrangements on a periodic basis in a manner that is appropriate for the size and complexity of the organisation.



### Action taken/planned

Please see above action. This is to be added to the November Audit Committee each year.

### C. External reporting on arrangements

The organisations published annual report includes information about the effectiveness of the whistleblowing arrangements.

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#### Reasoning and Evidence

The Council has not made reference to our whistleblowing arrangements in an annual report or elsewhere publicly.

### Suggested Improvement

Include some brief information about the effectiveness of our arrangements in our annual report or elsewhere publicly.

### Action taken/planned

Please see above action. This is to be added to the November Audit Committee each year which will be a public item. An annual review has not taken place this year with a change in the Monitoring Officer part way through the year and pressures of dealing with the Covid-19 pandemic.

## COMMUNICATIONS

### A. Communication to staff and stakeholders

The whistleblowing arrangements are communicated to staff and other relevant stakeholders via a variety of different media.

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#### Reasoning and Evidence

We communicate our whistleblowing arrangements via different media: on the intranet and using posters on staff boards. We also use presentations at staff meetings. This level of communication is considered appropriate for the size and limited variance in work cultures of staff at the Council.

### B. Encouraging concerns

The organisation actively encourages staff and relevant stakeholders to raise concerns

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#### Reasoning and Evidence

We have included in our policy a clear statement that we welcome or encourage staff raising a concern. Messages of encouragement are built into various media e.g. posters, presentations and inductions.

### C. Testing awareness

The organisation tests levels of staff and relevant stakeholders awareness of the whistleblowing arrangements

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**Reasoning and Evidence**

Our organisation has not tested levels of awareness of the whistleblowing arrangements within the last 3 years.

**Suggested Improvement**

Implement a single mechanism for assessing levels of awareness of the arrangements on an annual basis. This could take the form of a survey, focus group, questions during training session.

**Action taken/planned**

The awareness poster is in strategic places around the building. It is acknowledged that with the majority of staff working from home during this pandemic that the policy and poster should be more visible on the Council's intranet. An update to staff with the revised policy will be placed on the Council's intranet. An updated poster will also be displayed as this is out of date in terms of the officers detailed.

In the spring (so that the Spelnet article is not at the front of mind) staff will be surveyed on their awareness and confidence in using the policy. As per the Audit recommendation of the 7 November 2019 consideration will be made on the use of an external organisation to undertake an anonymous staff survey.

**D. Staff Awareness**

Staff are aware of the mechanisms by which they can raise concerns /whistleblow.

0123

**Reasoning and Evidence**

Our organisation has not tested levels of awareness on how to raise a concern within the last 3 years.

**Suggested Improvement**

As above at C.

**Action taken/planned**

Please see above action.

**E. Testing confidence**

The organisation tests levels of staff confidence in whistleblowing arrangements.

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**Reasoning and Evidence**

Our organisation has not tested levels of staff confidence in whistleblowing arrangements within the last 3 years.

**Suggested Improvement**

As above at C.

**Action taken/planned**

Please see above action.

**F. Staff Confidence**

Staff have confidence in whistleblowing arrangements.

01 2 3

**Reasoning and Evidence**

Our organisation has not tested staff confidence in whistleblowing arrangements within the last 3 years.

**Suggested Improvement**

As above at C.

**Action taken/planned**

Please see above action.

**TRAINING**

**A. Staff training**

All staff receive training on the purpose of whistleblowing and how it operates within the organisation.

01 2 3

**Reasoning and Evidence**

Staff receive basic whistleblowing training at induction only.

**Suggested Improvement**

Consider introducing in-depth training throughout the employment lifecycle to include as a minimum:

- Examples of the types of concerns that can be raised
- Overview of the channels available to raise a concern
- Information about how the concern may be handled
- Key assurances around confidentiality and protection from reprisal
- Information about accessing independent legal advice/speaking to the regulator

**B. Line management training**

All Line Managers receive training on their role and responsibilities in relation to handling concerns.

01 2 3

**Reasoning and Evidence**

Line Managers receive no whistleblowing training.

**Suggested Improvement**

Consider introducing in-depth training for line managers to include as a minimum:

- How to recognise a concern and escalate as appropriate
- Information about the arrangements which are in place and the structure of responsibilities assigned to different designated contacts
- How to assist and communicate with the person responsible for the arrangements
- How to maintain confidentiality
- How to handle reprisals
- Their role in relation to investigations in line with any investigation procedures

### **Action taken/planned**

Staff training has not been undertaken since the previous report of these suggested improvements to the Audit Committee. Staff training is important and therefore a (remote) training package for all staff and accountable personnel is to be sourced and implemented in the spring.

### **C. Accountable and operational staff training**

All Accountable personnel (Whistleblowing Champion and/or designated officers) receive training on their role and responsibilities in relation to the whistleblowing arrangements.

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#### **Reasoning and Evidence**

Accountable personnel receive basic training at induction or promotion only.

### **Suggested Improvement**

Consider introducing in-depth training for accountable personnel to include as a minimum:

Explanations on independence

- How to recognise a whistleblowing concern;
- How to maintain confidentiality;
- How to handle reprisals;
- How to provide feedback where appropriate;
- Steps to ensure fair treatment of persons accused of wrongdoing, and;
- Who to highlight as sources of internal and external advice and support.
- The difference between grievances and whistleblowing
- When and how to escalate concerns internally;
- What information to record when staff raise a concern;
- What behaviour constitutes victimisation of a whistleblower
- The arrangements which are in place and the structure of responsibilities assigned to different managers
- How to protect whistleblowers and preserve confidentiality; and how to assess the seriousness of information provided by a whistleblower

### **Action taken/planned**

Please see above comment.

## **SUPPORT AND PROTECTION**

### **A. Support**

Whistleblowers are supported throughout the process of raising a concern.

0 1 **2** 3

#### **Reasoning and Evidence**

Whistleblowers are signposted to multiple internal and external independent sources of support or advice at the point of raising concerns via the Policy, posters and training. There is no evidence whether these are used or if whistleblowers feel supported and protected.

### **B. Confidentiality**

The organisation has a process in place to manage concerns raised in confidence.

0 **1** 2 3

#### **Reasoning and Evidence**

We have a process for handling concerns raised confidentially but this is not documented.

#### **Suggested Improvement**

We review the policy to explain how we maintain confidentiality sensitively throughout the process meaning a minimum number of people are made aware of the identity of the whistleblower (i.e. need to know).

#### **Action taken/planned**

The policy has been amended around confidentiality.

### **C. Victimisation: protection and sanction**

Instances of victimisation of whistleblowers are sanctioned appropriately.

0 **1** 2 3

#### **Reasoning and Evidence**

We have no processes for responding to reports of whistleblower victimisation.

#### **Suggested Improvement**

Include in the Policy a process for dealing with instances of victimisation of Whistleblowers - encourage staff to report any acts of victimisation.

#### **Action taken/planned**

The policy has been amended around confidentiality.

### **D. Settlement agreements**

Settlement agreements make it clear that workers are not prevented from making whistleblowing disclosures.

0 **1** 2 3

#### **Reasoning and Evidence**

There is no standard clause in settlement agreements that makes it clear that nothing in the agreement prevents a worker from making a whistleblowing disclosure. It is not our intention to use settlement agreements to silence whistleblowers. It is expected that anyone who has a complaint, has raised it before that stage. Settlement agreements are used to settle difficult to resolve employment relationships by mutual consent.

## RECORDING AND INVESTIGATIONS

### A. Recording

Proper records are maintained for concerns raised and investigated.

01 2 3

#### Reasoning and Evidence

We have no system for recording and maintaining whistleblowing concerns raised.

#### Suggested Improvement

Implement a secure system or process to record and maintain whistleblowing concerns, including the substance of the concern raised, and methods to make it clear to all Managers when concerns should be recorded.

#### Action taken/planned

This action has yet to progress. With the Council moving to Office 365 and SharePoint the functionality of this system is to be assessed to see if this is the appropriate system for recording.

### B. Investigations

Investigations follow clear processes and professional principles.

01 2 3

#### Reasoning and Evidence

There is no guidance on managing investigations within the organisation and escalation process.

#### Suggested Improvement

Introduce guidance on managing investigations within the organisation and it is clear to all Managers when concerns should be escalated.

#### Action taken/planned

This guidance should flow from the training.

## RESOLUTION AND FEEDBACK

### A. Resolution

The organisation has processes in place to ensure that concerns are resolved post investigation.

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### **Reasoning and Evidence**

We have no (standard) process for taking action to resolve whistleblowing concerns which are substantiated after investigation. (i.e. action to deal with wrongdoing, prevent further wrongdoing or remove or minimise a risk). This is because it is considered there is sufficient oversight within the Council to ensure appropriate action is taken.

### **Suggested Improvement**

Introduce a (standard) process for taking action to resolve concerns which are substantiated which makes clear who is responsible for devising, monitoring and completing action plans to resolve concerns and when concerns should be escalated to regulators or other third parties. Lessons learned or positive outcomes from whistleblowing cases fed back to appropriate areas of the organisation and included in any summary reports.

### **Action taken/planned**

This action should follow the training, with an easy to follow flow chart.

## **B. Feedback to whistleblowers**

The organisation provides feedback to whistleblowers where possible and appropriate.

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### **Reasoning and Evidence**

At the point whistleblowers raise concerns, we explain how the concerns will be dealt with and provide an estimate of the length of investigation where possible. We provide feedback to whistleblowers, where possible, on the outcome of concerns raised as a matter of course, subject to limitations imposed by confidentiality / other legalities, and adhere to agreed timeframes.

## **C. Feedback from whistleblowers**

The organisation obtains feedback from whistleblowers on the effectiveness of its whistleblowing policy, procedures and operations.

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### **Reasoning and Evidence**

We have no (standard) process for seeking or capturing feedback from whistleblowers during or after the investigation process.

### **Suggested Improvement**

Implement a (standard) process to seek feedback from whistleblowers at the end of the process as a matter of course and use this information to improve arrangements.

### **Action taken/planned**

This action should follow the training, with an easy to follow flow chart.

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**WORK PROGRAMME 2020/21****AUDIT COMMITTEE – 26 NOVEMBER 2020****Resolution Required****1. Work Programme**

- 1.1 This report covers the Work Programme for the remainder of the municipal year 2020/21.
- 1.2 The Committee's terms of reference are set out at the front of the agenda.

**2. Future Meetings**

- 2.1 Meetings of this Committee have been scheduled in the Council's Diary on the following dates:-
- **18 March 2021**
- 2.2 Details of the Work Programme are as follows:

<b>March 2021</b>	<b>Officer</b>	
Corporate Risk Management	Internal Audit Manager	Report/recommend to Cabinet
Covid-19 Risk Considerations	Internal Audit Manager	Report
Corporate Risk Register	Head of Service - as appropriate	Updates on target dates missed
Anti-fraud, bribery and Corruption Strategy	Internal Audit Manager	Report
Report on The Effectiveness of the System of Internal Audit	Internal Audit Manager	Report
Internal Audit Annual Plan 2021/22	Internal Audit Manager	Report
External Audit update	External Auditors	
Committee's Work programme for 2021/22	Internal Audit Manager/Chief Finance Officer/Audit Committee	Work Programme

- 2.3 Other matters for future inclusion: Procurement Strategy
- 2.4 Any topics identified during consideration of the business at this meeting will need to be included in the above Work Programme.

- 2.5 Other issues Members wish to raise for consideration at the next or any future meeting and agreed by the Committee, may be included in the Work Programme.
- 2.6 External audit may have one or two reports that arise from time to time which are not possible to predict in advance but will be incorporated into the Work Programme or appear on the agenda as appropriate.
- 2.7 Managers may be required to attend the Committee, similarly to that resolved in Minute No. 227/06, to explain why they have not implemented the recommendations of Internal Audit. It is not possible to predict these circumstances but they will be dealt with as and when they arise either by incorporating into the Work Programme or appearing on the agenda as appropriate.

### **3. Resolution**

The Committee is asked to consider and approve the Work Programme as submitted and/or amended at the meeting.

**Contact: Punita Talwar, Internal Audit Manager (01784) 446454**

**Report Author: Chris Curtis, Committee Manager (01784) 446240**

**Outstanding items to be added at appropriate time:**

Confidential Reporting Code	Head of Corporate Governance
Value for Money Statement 2017/18	External Auditors
Annual Audit Letter 2017/18	External Auditors
External report of Audit and Statement of Accounts 2017/18 (draft received in March 2019)	External Auditors
Value for Money Statement 2018/19	External Auditors
Annual Audit Letter 2018/19	External Auditors
External report of Audit and Statement of Accounts 2018/19	External Auditors
Procurement Strategy	Head of Corporate Governance

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