



**GREAT YARMOUTH**  
BOROUGH COUNCIL

# **Audit, Risk and Standards Committee**

**Date: Monday, 17 July 2023**

**Time: 10:00**

**Venue: Supper Room**

**Address: Town Hall, Hall Plain, Great Yarmouth, NR30 2QF**

## **AGENDA**

**Open to Public and Press**

### **1 APOLOGIES FOR ABSENCE**

To receive any apologies for absence.

### **2 DECLARATIONS OF INTEREST**

You have a Disclosable Pecuniary Interest in a matter to be discussed if it relates to something on your Register of Interests form. You must declare the interest and leave the room while the matter is dealt with.

You have a Personal Interest in a matter to be discussed if it affects

- your well being or financial position
- that of your family or close friends
- that of a club or society in which you have a management role
- that of another public body of which you are a member to a greater extent than others in your ward.

You must declare a personal interest but can speak and vote on the matter.

Whenever you declare an interest you must say why the interest arises, so that it can be included in the minutes.

**3      MINUTES      4 - 5**

To confirm the minutes of the meeting held on 6 March 2023.

**4      MATTERS ARISING**

To consider any matters arising from the above minutes.

**5      ANNUAL REPORT AND OPINION 2022-2023      6 - 25**

Report attached.

**6      INTERNAL AUDIT PROGRESS UPDATE      26 - 51**

Report attached.

**7      CORPORATE RISK REGISTER      52 - 66**

Report attached.

**8      CODE OF CORPORATE GOVERNANCE      67 - 96**

Report attached.

**9      ANNUAL REPORT ON RISK MANAGEMENT ARRANGEMENTS  
2022-23**

Report to follow.

**10     ANY OTHER BUSINESS**

To consider any other business as may be determined by the Chairman of the meeting as being of sufficient urgency to warrant consideration.

**11     EXCLUSION OF PUBLIC**

In the event of the Committee wishing to exclude the public from the meeting, the following resolution will be moved:-

"That under Section 100(A)(4) of the Local Government Act 1972, the public be excluded from the meeting for the following item of business on the grounds that it involved the likely disclosure of exempt information as defined in paragraph 1 of Part I of Schedule 12(A) of the said Act."



# Audit and Risk Committee

## Minutes

Monday, 06 March 2023 at 10:00

### PRESENT :

Councillor Grant (In the Chair); Councillors Freeman, Galer, Wainwright and T Wright

### Also in attendance :

Ms K Sly (Finance Director); Mrs F Haywood (Head of Internal Audit) and Mrs S Wintle (Corporate Services Manager)

### **01 APOLOGIES FOR ABSENCE**

Apologies for absence were received from Councillors Freeman and Galer.

### **02 DECLARATIONS OF INTEREST**

There were no declarations of interest declared at the meeting.

### **03 MINUTES**

The minutes of the meeting held on the 23 January 2023 were confirmed.

### **04 MATTERS ARISING**

There were no matters arising from the minutes of the meeting held on the 23 January 2023.

## **05 STRATEGIC AND ANNUAL INTERNAL AUDIT PLANS 2023-24**

The Committee received and considered the Head of Internal Audit for Gt Yarmouth Borough Council's report.

The Head of Internal Audit reported that Officers had been meeting with Heads of Service to discuss their service areas.

Councillor Wainwright asked with regard to page 31, Corporate Governance Audit and commented that this would need to be reviewed subject to the results of the election

Councillor T Wright asked with regard to Appendix 5, Coastal Erosion and whether the recent events at Hemsby would have an impact on this and it was questioned whether this should be brought forward to be reviewed. The Head of Internal Audit said that this would be considered.

The Chairman commented with regard to leisure facilities and suggested that this included the Phoenix as well as the Marina Centre.

## **06 COMMITTEE SELF ASSESSMENT 2022/23**

Members were given a summary of the Committee Self Assessment which provided an overview of the self-assessment good practice guide.

## **07 STATEMENT OF ACCOUNTS**

Members received a verbal update from the Finance Director on the status of the 2020/21 accounts and the 21/22 accounts.

## **08 WORK PROGRAMME**

The Committee received and noted the contents of the Work Programme.

## **09 ANY OTHER BUSINESS**

There was no other business discussed at the meeting.

The meeting ended at: TBC

Subject: HEAD OF INTERNAL AUDIT ANNUAL REPORT AND OPINION 2022/23

Report to: Audit Risk and Standards Committee, 17 July 2023

Report by: Faye Haywood, Head of Internal Audit for Gt Yarmouth BC

## **SUBJECT MATTER**

This report concludes on the internal audit activity undertaken during 2022/23 it provides an Annual Opinion concerning the Council's framework of governance, risk management and control, concludes on the effectiveness of internal audit and provides key information for the Annual Governance Statement.

## **1. INTRODUCTION / BACKGROUND**

1.1 In line with the Public Sector Internal Audit Standards (PSIAS) an annual opinion should be provided which concludes on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control. This should include:

- A summary of the work that supports the opinion should be submitted;
- Reliance placed on other assurance providers should be recognised;
- Any qualifications to that opinion, together with the reason for qualification must be provided;
- Disclosure of any impairments or restriction to the scope of the opinion;
- Comparison of actual audit work undertaken with planned work;
- The performance of internal audit against its performance measures and targets should be summarised; and,
- Any other issues considered relevant to the Annual Governance Statement should be recorded.

1.2 This report also contains conclusions of the review of the effectiveness of internal audit, which includes:

- The degree of conformance with the PSIAS and the results of any quality assurance and improvement programme;
- The outcomes of the performance measures; and
- The degree of compliance with CIPFA's Statement on the Role of the Head of Internal Audit.

## **2. MAIN BODY**

2.1 The Annual Report and Opinion and the Review of the Effectiveness of Internal Audit are shown in the attached report.

## **3. FINANCIAL IMPLICATIONS**

3.1 The internal audit service was delivered in line with the agreed budget for 2022/23.

#### 4. **RISK IMPLICATIONS**

- 4.1 Failure to implement or improve internal controls may lead to risks associated with those controls materialising.

#### 5. **CONCLUSIONS**

- 5.1 On the basis of the internal audit work performed in 2022/23 and considering outstanding matters from prior years, the Head of Internal Audit for Gt Yarmouth Borough Council has given a limited opinion overall on the framework of governance, risk management and control. The report contains details of how this conclusion has been reached and highlights any areas of concern for management attention.

The outcomes of the review of the effectiveness of internal audit conclude that reliance can be placed on the opinions expressed within this report.

#### 6.0 **RECOMMENDATIONS**

- 6.1 That the Committee:

- Receive and consider the contents of the Annual Report and Opinion of the Head of Internal Audit for 2022/23.
- Note the opinion given in relation to the framework of governance, risk management and controls for the year ended 31 March 2023.
- Note that the opinions expressed together with any significant matters arising from the internal audit work and contained within this report should also be given due consideration when developing the Annual Governance Statement for 2022/23.
- Note the conclusion of the review of the effectiveness of internal audit.

#### **BACKGROUND PAPERS**

*Appendix – Internal Audit Annual Report and Opinion 2022/23.*

<b>Area for consideration</b>	<b>Comment</b>
Monitoring Officer Consultation:	No
Section 151 Officer Consultation:	Yes
Existing Council Policies:	No
Financial Implications:	No
Legal Implications (including human rights):	No
Risk Implications:	Yes
Equality Issues/EQIA assessment:	No
Crime & Disorder:	No
Every Child Matters:	No

# Eastern Internal Audit Services



## GT YARMOUTH BOROUGH COUNCIL

### Annual Report and Opinion 2022/23

Responsible Officer: Faye Haywood – Head of Internal Audit for Great Yarmouth Borough Council

## CONTENTS

<b>1. INTRODUCTION.....</b>	
<b>2. ANNUAL OPINION OF THE HEAD OF INTERNAL AUDIT.....</b>	
<b>2.1 Roles and responsibilities .....</b>	
<b>2.2 The opinion itself.....</b>	
<b>3. AUDIT WORK UNDERTAKEN DURING THE YEAR.....</b>	
<b>5. ANNUAL REVIEW OF THE EFFECTIVENESS OF INTERNAL AUDIT.....</b>	
<b>APPENDIX 1 – AUDIT WORK UNDERTAKEN DURING 2021/22.....</b>	
<b>APPENDIX 2 - ASSURANCE CHART.....</b>	
<b>APPENDIX 3 – LIMITATIONS AND RESPONSIBILITIES.....</b>	
<b>APPENDIX 4 – EXTERNAL QUALITY ASSESSMENT REPORT EXTRACT .....</b>	



## 1. INTRODUCTION

- 1.1 The Accounts and Audit Regulations 2015 require that “a relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance”.
- 1.2 Those standards – the Public Sector Internal Audit Standards - require the Chief Audit Executive to provide a written report to those charged with governance (known in this context as the Audit, Risk and Standards Committee) to support the Annual Governance Statement (AGS). This report must set out:
- The opinion on the overall adequacy and effectiveness of the Council’s framework of governance, risk management and control during 2022/23, together with reasons if the opinion is unfavourable;
  - A summary of the internal audit work carried from which the opinion is derived, the follow up of management action taken to ensure implementation of agreed action as at financial year end and any reliance placed upon third party assurances;
  - Any issues that are deemed particularly relevant to the Annual Governance Statement (AGS);
  - The Annual Review of the Effectiveness of Internal Audit, which includes; the level of compliance with the PSIAS and the results of any quality assurance and improvement programme, the outcomes of the performance indicators and the degree of compliance with CIPFA’s Statement on the Role of the Head of Internal Audit.
- 1.3 When considering this report, the statements made therein should be viewed as key items which need to be used to inform the organisation’s Annual Governance Statement, but there are also a number of other important sources to which the Audit, Risk and Standards Committee and statutory officers of the Council should be looking to gain assurance. Moreover, in the course of developing overarching audit opinions for the authority, it should be noted that the assurances provided here, can never be absolute and therefore, only reasonable assurance can be provided that there are no major weaknesses in the processes subject to internal audit review. The annual opinion is thus subject to inherent limitations (covering both the control environment and the assurance over controls) and these are examined more fully at **Appendix 3**.

## 2. ANNUAL OPINION OF THE HEAD OF INTERNAL AUDIT

### 2.1 Roles and responsibilities

- The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements.
- The AGS is an annual statement by the Leader of the Council and the Chief Executive that records and publishes the Council’s governance arrangements.
- An annual opinion is required on the overall adequacy and effectiveness of the Council’s framework of governance, risk management and control, based upon and limited to the audit work performed during the year.

This is achieved through the delivery of the risk based Annual Internal Audit Plan discussed and approved with the Executive Management Team and key stakeholders and then approved by the Audit, Risk and Standards Committee.

The Internal Audit plan was approved at the meeting held in March 2022. This opinion does not imply that internal audit has reviewed all risks and assurances, but it is one component to be considered during the preparation of the AGS.

The Audit, Risk and Standards Committee should consider this opinion, together with any assurances from management, its own knowledge of the Council and any assurances received throughout the year from other review bodies such as the external auditor.

## 2.2 The opinion itself

The overall opinion in relation to the framework of governance, risk management and control for areas reviewed during 2022/23 at Gt Yarmouth Borough Council is **Limited**.

The majority of the areas reviewed across the Councils governance, risk management and control framework in 2022/23 have been given a positive assurance grading. However, significant controls weaknesses have been identified in Housing, Procurement and Contract Management. In addition, several urgent and important priority recommendations from prior year internal audits remain overdue. These are referenced at section 3.5 of report.

In total, 18 audits have been carried out throughout 2022/23. This consisted of 17 assurance audits, and one investigation. Of the 17 assurance reports completed, a total of 16 have resulted in a positive assurance grading. One report for Procurement and Contract Management has been indicated as limited assurance.

Significant control weaknesses identified during the Open Book Audit of the Great Yarmouth Norse (GYN) arrangements. Risks identified from the 2021/22 Housing Compliance and Housing Voids audits remain in progress.

The Head of Internal Audit has attended the Council's Housing Compliance Board meetings to observe assurances provided to the Housing Regulator that the Council is addressing non-conformance with the part 1.2 of the Home Standard. Whilst significant progress is being observed, it is advisable that until such time that controls in this area are independently re-tested, the risks identified during 2021/22 audits with negative assurance are referenced within the Councils annual governance statement. An audit of Housing Compliance is scheduled for quarter four 2023-24 and Housing Voids in 2024/25.

### **Procurement and Contract Management – Limited Indicated**

The Procurement and Contract Management audit is currently in draft undergoing quality assurance checking.

A review of key controls in this area has indicated that the Council should ensure that key procurement documentation is held centrally to provide assurance that Public Contract Regulations are being followed. A training programme for staff expected to engage in the procurement process should be provided with a particular focus on compliance with the Councils Contract Standing Orders. To ensure the Council's Contracts register is accurate and published on the website in accordance with requirements. Internal Audit has highlighted that a process needs to be adopted for actioning Procurement Policy Notes (PPN)s as a matter of urgency. We cannot give assurance that the contract register is up to date as testing indicates several of the councils' contracts are currently showing as expired. However, we do acknowledge that a project is underway to go through this in detail. Aggregated spend is currently being reviewed to identify suppliers who should have a contract. A recommendation will also be raised regarding the recording of approved exemptions.

Substantial assurance was concluded in the following areas:

- Elections
- Disabled Facility Grants and Discretionary Loans
- Change Control and Patch Management.

In providing the opinion the Council's risk management framework and supporting processes, the relative materiality of the issues arising from the internal audit work during the year and management's progress in addressing any control weaknesses identified therefrom have been considered. The opinion has been discussed with senior management and the Section 151 Officer prior to publication.

### 3. AUDIT WORK UNDERTAKEN DURING THE YEAR

- 3.1 **Appendix 1** records the internal audit work delivered during the year on which the opinion is based, and provides the assurance opinion, the number of recommendations raised and the year-end position in addressing the issues raised.

In addition, **Appendix 2** is attached which shows the assurances provided over previous & current financial years to provide an overall picture of the control environment. This assurance chart highlights the progress that has been made in areas whereby negative assurances have previously been concluded.

- 3.2 Internal audit work is divided into 4 broad categories:

- Annual opinion audits;
- Fundamental financial systems that underpin the Council's financial processing and reporting;
- Service area audits identified as worthy of review by the risk assessment processes within internal audit;
- Significant computer systems which provide the capability to administer and control the Council's main activities.

#### 3.3 Summary of the internal audit work

In 2022/23, 264 days were originally agreed. A total of 243 days have been delivered. Audit work has resulted in a total of 17 assurance reviews and one investigation.

At the request of senior management an investigatory audit was added to the 2022/23 internal audit plan totalling 35 days. The review evaluated the arrangements between the Council and GYN.

The following internal audits have been deferred from the originally approved internal audit plan 2022/23.

Audit	Reason for deferral	Reprofiled to
<b>GY2320 – Starters Movers Leavers 10 days</b>	The IT internal audit programme was reprofiled to allow the remainder of the 2021/22 IT audits to be completed.	No longer identified as strategic risk during internal audit planning risk assessment.

<b>Audit</b>	<b>Reason for deferral</b>	<b>Reprofiled to</b>
<b>CY2319 – Cyber Security 10 days</b>	The IT internal audit programme was reprofiled to allow the remainder of the 2021/22 IT audits to be completed.	Quarter 2 – 2023/24
<b>GY2321 – HR and Payroll Application</b>	This review was added to the plan to provide post implementation assurance. Due to the system not yet being in place the audit has been deferred.	Quarter 1 – 2023/24
<b>GY2314 Housing Asset Management 12 days</b>	At the request of senior management, this review was deferred following scoping to allow the team to further develop the Housing Asset Management strategy. The team has been focusing on the delivery of the compliance improvement plan.	Quarter 2 – 2023/24
<b>GY2315 Housing Needs, Allocation, Homelessness and Housing Register 10 days</b>	At the request of senior management, this review was deferred following discussion to allow for the new Housing Allocation Scheme to embed. This is due for March 2023. The audit will therefore be scheduled in 2023/24 to provide assurance over the new arrangements.	Quarter 2 – 2023/24
<b>GY2301 Corporate Governance – 10 days</b>	Due to the local elections and the Council's amendments to the constitution it was agreed that this audit should be deferred to provide assurance over the new arrangements.	Quarter 2 – 2023/24
<b>GY2311 Development Control – 10 days</b>	Auditor availability has resulted in this review being deferred.	Quarter 1 – 2023/24

One assurance report is yet to be issued for Procurement and Contract Management. A grading has been indicated and the outcome of this work has a consideration for the 2022/23 opinion.

The Executive Summaries of all 2022/23 reports will be presented to the Audit Risk and Standards Committee, ensuring open and transparent reporting, and enabling the Committee to review key service area controls and the conclusions reached.

### 3.4 Follow up of management action

In relation to the follow up of management actions to ensure that they have been effectively implemented, the position at year end is that of the 66 recommendations raised and agreed by management so far in 2022/23, 28 have been implemented by the agreed date, and seven

(six important, one needs attention priority) recommendations are outstanding. 31 recommendations are not yet due.

A total of 19 (three urgent, 10 important and six needs attention priority) recommendations are outstanding from 2021/22.

Recommendations relating to the audits for Housing Compliance and Housing Voids carried out in 2021/22 will be followed up by reperforming the audit due to the significant risks raised. The recommendations from these audits are therefore not highlighted within the figures provided above.

A total of three recommendations relating to Corporate Enforcement (one important, two needs attention priority) remain outstanding from 2019/20.

A total of seven recommendations remain outstanding from 2018/19 (two important, five needs attention priority).

Please refer to the separate Internal Audit Progress and Follow Up Report July 2023, which shows the details of the progress made to date in relation to the implementation of the agreed recommendations, and which provides an update from management regarding all urgent and important outstanding recommendations.

### **3.5 Issues for inclusion in the Annual Governance Statement**

A limited assurance opinion has been provided covering governance, risk management and control at the Council for year ending 31 March 2023. The following issues have been considered significant enough for inclusion in the Councils Annual Governance Statement.

#### **2018/19**

The 2018/19 Corporate Governance report concluded in a limited assurance grading. One important priority recommendation remains outstanding in relation to GDPR compliance and the review of off-site paper storage arrangements.

#### **2021/22**

The 2021/22 Counter Fraud and Corruption report concluded in a limited assurance grading. Two urgent and five important priority recommendations remain outstanding – these are summarised below:

1. The Council to undertake an assessment of the fraud and corruption risks that it faces including comparison with the FFCL and put in place actions to mitigate them. Once complete the assessment needs to be used to determine whether a strategic risk should be added to the corporate risk register. The Audit, Risk and Standards Committee and the relevant Portfolio Holder to be briefed on the risks identified. (Urgent priority)
2. An assessment of the resources required to deliver counter fraud work be undertaken. (Urgent priority)
3. A Counter Fraud and Corruption Strategy be devised, applying to all aspects of the Councils' business. This should be communicated throughout the Council and acknowledged by those charged with governance. A strategy provides a framework for preventing and tackling bribery, fraudulent and corrupt acts against the Councils. (Important priority)

4. The Audit, Risk and Standards Committee be updated on an annual basis on the Council's counter fraud activity and its progress against the Fighting Fraud and Corruption Locally Strategy 2020. (Important priority)
5. Training sessions for counter fraud and corruption to be rolled out across the Council. Records for training sessions to be formally recorded and monitored. (Important priority)
6. A programme of work be introduced to improve staff awareness and responsiveness to fraud across the Council. (Important priority)
7. An annual action plan to carry out all required counter fraud work be put in place and agreed by Audit, Risk and Standards Committee. The agreed plan should be linked to the annual audit plan and shared with Members and senior management. (Important priority)

The 2021/22 Environmental Services report also concluded in a limited assurance grading. One urgent and three important recommendations remain outstanding – these are summarised below:

1. To ensure that all private water supplies are subject to inspection in accordance with the private water supply regulations. (Urgent priority)
2. To agree a timescale for the completion of the year four inspections in respect of the private rented housing selective licensing scheme relating to the Nelson Ward. (Important)
3. A review of the Anti-Social Behaviour Strategy 2018 – 2023 be undertaken, reported to the Policy and Resources Committee and annual action plans re-instated. (Important)
4. All Anti-Social Behaviour (ASB) activity, including number of cases and action taken, to be effectively and accurately recorded with supporting evidence retained. (Important).

In addition to the above, the Internal Audit team completed two audits in Housing Compliance and Housing Voids. Housing Compliance received a no assurance and Housing Voids a limited assurance grading.

In October 2022 the Regulator for Social Housing issued a regulatory notice highlighting that the Council had self-referred for non-compliance with the Homes Standard. Since the notice was issued, the Head of Internal Audit has attended Housing Compliance Improvement Board meetings to understand progress made against addressing the risks raised regarding Health and Safety compliance.

Significant progress has been made with a designated competent person appointed to be responsible for Fire Safety at the Council. In addition, a Fire Risk Policy and management strategy has been re-drafted. A full programme of fire risk assessments has been arranged with a suitably qualified provider. Actions relating to Asbestos, Legionella and Electrical Safety are also progressing.

Until a full follow up review is performed to provide independent assurance that the identified risks have been mitigated, the Head of Internal Audit recommends that the Council refers to a weakness in housing compliance and void management within the 2022/23 Annual Governance Statement.

### **2022/23**

The Internal Audit team, at the request of senior management carried out an Open Book Audit of the arrangements between the Council and Great Yarmouth Norse (GYN). Several

recommendations were suggested to strengthen the Councils control framework with the aim of achieving the following.

- Monitoring GYN spend and recovering any inappropriate costs identified throughout the Open Book Audit.
- Enhancing governance arrangements for proper challenge of costs and service delivery.
- Reducing as far as possible the likelihood of fraud and corruption risks from occurring.

Since the report was formally issued the following has been actioned.

- The findings from the open book audit report have been shared and discussed with the CEO and Chair of Norse. Responses to the findings have been provided by GYN in some cases within the report.
- Formal financial controls for the contract have been implemented.
- A council appointed interim MD has been appointed at GYN and is accountable for stabilising the service, delivering a more efficient and better-quality service for residents and to carry out an options review on the future of the repairs and maintenance service.

It is recommended that reference is made to the weaknesses highlighted within the Open Book Audit in the Council's Annual Governance Statement until independent assurance has been provided to demonstrate housing repairs and maintenance risks have been addressed.

#### **Procurement and Contract Management**

The Council is currently a member of a local procurement consortium. A review of key controls in this area indicates that there are no formally documented procurement procedures. That a process needs to be adopted for actioning Procurement Policy Notes (PPN)s as a matter of urgency. We cannot give assurance that the contract register is up to date as testing indicates several of the councils' contracts are currently showing as expired. However, we do acknowledge that a project is underway to go through this in detail. Aggregated spend is currently being reviewed to identify suppliers who should have a contract. Procurement training for budget managers is required. A recommendation will also be raised regarding the retention of procurement documentation and recording of approved exemptions.

#### **4. THIRD PARTY ASSURANCES**

- 4.1 In arriving at the overall opinion reliance has not been placed on any third-party assurances.

#### **5. ANNUAL REVIEW OF THE EFFECTIVENESS OF INTERNAL AUDIT**

##### **5.1 Quality Assurance and Improvement Programme (QAIP)**

- 5.1.1 The Internal Audit team maintain a QAIP covering actions for service development, standards conformance, risk management, training and skills and performance monitoring. Throughout the year, progress against the QAIP is monitored and success is measured by completing the Internal Assessment, the External Assessment when applicable and in evaluating performance against our suite of KPIs.



### 5.1.2 Internal Assessment

A checklist for conformance with the Public Sector Internal Audit Standards (PSIAS) and the Local Government Application Note has been completed for 2020/21. This covers; the Definition of Internal Auditing, the Code of Ethics and the Standards themselves.

The Attribute Standards address the characteristics of organisations and parties performing Internal Audit activities, in particular; Purpose, Authority and Responsibility, Independence and Objectivity, Proficiency and Due Professional Care, and Quality Assurance and Improvement Programme.

The Performance Standards describe the nature of Internal Audit activities and provide quality criteria against which the performance of these services can be evaluated, in particular; Managing the Internal Audit Activity, Nature of Work, Engagement Planning, Performing the Engagement, Communicating Results, Monitoring Progress and Communicating the Acceptance of Risks.

Through completion of the checklist, we can confirm that the service conforms with Definition of Internal Auditing, the Code of Ethics and the Performance Standards.

### 5.1.3 External Assessment

In relation to the Attribute Standards, it is recognised that to achieve full conformance an external assessment is needed. An external assessment was carried out in October 2022 by the Chartered Institute of Internal Auditors (IIA). We are pleased to report that Eastern Internal Audit Services (EIAS) received a 'generally conforms' result, with conformance in 60 out of 64 areas (two areas were not applicable, and two resulted in 'partially conforms'). Please see **Appendix 4** for an extract of the report. A full copy of the report can be provided to Committee members upon request.

It was highlighted, that EIAS are particularly good at: reflection of the standards; focus on performance, risk and adding value; and quality assurance and improvement programme (QAIP). Positive feedback received from key stakeholders highlights that 'reports are the right length and the right format', and that EIAS are 'professional and have an excellent reputation'.

One area of partial conformance was highlighted in coordinating and maximising assurance. Since October, this area has been improved as part of annual internal audit planning, and the report presented in March 2023. An Assurance Map has been created, outlining the top risks, along with first, second and third lines of assurance. The second area of partial conformance was raised to ensure that all EIAS clients receive an External Quality Assessment as it falls due on the five-year anniversary.



## 5.2 Performance Indicator outcomes

5.2.1 The Internal Audit Service is benchmarked against several performance indicators as agreed by the Audit, Risk and Standards Committee. Actual performance against these targets is outlined within the following table:

Area / Indicator	Frequency	Target	Actual	Comments
<u>Audit Committee / Senior Management</u>				
1. Chief Finance Officer Satisfaction	Annual	Good	TBC	Awaiting response
<u>Internal Audit Process</u>				
2. APM issued minimum 20 working days before agreed start date	Quarterly	90%	28%	KPI not achieved (5 out of 18 issued in time)
3. Quarterly draft reports issued within 10 working days of the end of the quarter	Quarterly	95%	28%	KPI not achieved (5 out of 18 issued in time)
4. Quarterly final reports issued within 20 working days of the end of the quarter	Quarterly	95%	28%	KPI not achieved (5 out of 18 issued in time)
5. Quarterly performance pack reported to the contract manager within 15 working days of the end of the quarter	Quarterly	100%	75%	KPI partially achieved (3 out of 4 quarters)
6. Respond to the contract manager within 3 working days where unsatisfactory feedback has been received	Continuous	3 working days	3 working days	KPI achieved
7. PSIAS compliance – deep dive file review of files indicates good evidence saved on file	Quarterly	100%	100%	KPI achieved
<u>Clients</u>				
8. Average feedback score received from key clients (auditees)	Continuous	Adequate	Good	KPI exceeded (13 surveys returned)
9. Percentage of recommendations accepted by management	Quarterly	90%	100%	KPI exceeded
<u>Innovations and Capabilities</u>				
10. Percentage of qualified (including experienced) staff working on the contract each quarter	Quarterly	60%	94%	KPI exceeded
11. Number of training hours per member of staff completed per quarter	Quarterly	1 day	1 day	KPI achieved

5.2.2 As demonstrated by the above, the Internal Audit Contractor has struggled to meet our targets relating to timeliness throughout 2022/23.

There is room for improvement in the issuing of Audit Planning Memorandum's 20 working days before audit start date, the issuing of draft reports 10 working days after quarter end and the finalisation of draft reports 20 working days after issue.

The Head of Internal Audit and Audit Director TIAA meet weekly to discuss progress against the plan and an action plan has been developed to tackle these issues for the 2023/24 year ahead.

It is reassuring to note however that our KPIs relating to quality have been exceeded in all cases with satisfaction surveys providing good feedback about the work undertaken.

### **5.3 Effectiveness of the Head of Internal Audit (HIA) arrangements as measured against the CIPFA Role of the HIA**

5.3.1 This Statement sets out the 5 principles that define the core activities and behaviours that apply to the role of the Head of Internal Audit, and the organisational arrangements to support them. The Principles are:

- Champion best practice in governance, objectively assessing the adequacy of governance and management of risks;
- Give an objective and evidence-based opinion on all aspects of governance, risk management and internal control;
- Undertake regular and open engagement across the Authority, particularly with the Management Team and the Audit Committee;
- Lead and direct an Internal Audit Service that is resourced to be fit for purpose; and
- Head of Internal Audit to be professionally qualified and suitably experienced.

Completion of the checklist confirms full compliance with the CIPFA guidance on the Role of the Head of Internal Audit in relation to the 5 principles set out within.

The detailed checklist has been forwarded to the Section 151 Officer for independent scrutiny and verification.

## APPENDIX 1 – AUDIT WORK UNDERTAKEN DURING 2022/23

Audit Area	Assurance	No of Recs	Implemented	P1 OS	P2 OS	P3 OS	Not yet due
Key Controls and Assurance	Reasonable (DRAFT)	9	0	0	0	0	9
Corporate Health and Safety	Reasonable	2	1	0	1	0	0
Corporate Plan and Performance	Reasonable	6	3	0	1	0	2
Procurement and Contract Management	Limited						
Accounts Payable	Reasonable	6	4	0	0	0	2
Payroll/HR	Reasonable	2	0	0	0	0	2
Housing Rents	Reasonable	3	0	0	1	0	2
Open Book Audit of Cost and Performance	Investigation						
Disabled Facility Grants and Discretionary Loans	Substantial	1	1	0	0	0	0
Elections	Substantial	1	1	0	0	0	0
Bereavement Services	Reasonable	9	0	0	0	0	9
Event Management and Tourism	Reasonable	3	2	0	1	0	0
Civil Contingency and Business Continuity	Reasonable	4	4	0	0	0	0
Tenancy Services	Reasonable	5	0	0	0	0	5
Heritage Action Zone (HAZ)	Reasonable	2	2	0	0	0	0
<b>IT Audits</b>							
Software Licensing	Reasonable	3	3	0	0	0	0
Change Control and Patch Management	Substantial	3	3	0	0	0	0
Digital Strategy	Reasonable	7	4	0	2	1	0
<b>Total</b>		<b>66</b>	<b>28</b>	<b>0</b>	<b>6</b>	<b>1</b>	<b>31</b>

Assurance level definitions		Number
Substantial Assurance	Based upon the issues identified there is a robust series of suitably designed controls in place upon which the organisation relies to manage the risks to the continuous and effective achievement of the objectives of the process, and which at the time of our audit review were being consistently applied.	3
Reasonable Assurance	Based upon the issues identified there is a series of internal controls in place, however these could be strengthened to facilitate the organisations management of risks to the continuous and effective achievement of the objectives of the process. Improvements are required to enhance the controls to mitigate these risks.	13
Limited Assurance	Based upon the issues identified the controls in place are insufficient to ensure that the organisation can rely upon them to manage the risks to the continuous and effective achievement of the objectives of the process. Significant improvements are required to improve the adequacy and effectiveness of the controls to mitigate these risks.	1

Assurance level definitions		Number
No Assurance	Based upon the issues identified there is a fundamental breakdown or absence of core internal controls such that the organisation cannot rely upon them to manage risk to the continuous and effective achievement of the objectives of the process. Immediate action is required to improve the controls required to mitigate these risks.	0

## APPENDIX 2 - ASSURANCE CHART

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Annual Opinion / Corporate Audits</b>						
Corporate Governance	Limited	Reasonable	Reasonable			X
Risk Management	Reasonable					
Key Controls and Assurance	Substantial	Reasonable	Reasonable	Reasonable	Reasonable (DRAFT)	X
Corporate Health and Safety	Reasonable				Reasonable	
Coronavirus Response and Recovery			Position Statement			
Corporate Plan and Performance					Reasonable	
Programme and Project Management				Reasonable		
Data Protection and Freedom of Information						
Counter Fraud and Corruption Framework				Limited		
Procurement and Contract Management	Limited		Position Statement		Limited	
Annual Governance Statement				Reasonable		
Equinox Enterprises		Reasonable				
<b>Fundamental Financial Systems</b>						
Accounts Receivable		Reasonable		Reasonable		X
Income / Remittances		Substantial				
Income / Markets				Substantial		
Accountancy Services		Substantial		Reasonable		X
Housing Benefits and Council Tax Support		Substantial		Reasonable		X
Council Tax / NNDR		Reasonable		Reasonable		X
Accounts Payable	Substantial		Substantial		Reasonable	
Payroll / HR	Substantial		Reasonable		Reasonable	
Housing Rents	Reasonable		Reasonable		Reasonable	

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Contract Audit</b>						
Capital Programme Contracts	Reasonable			Substantial		
GY Norse		Reasonable				
GYB Services		Reasonable				
GYN Invoicing				Limited		
GYN Stock and Stores Management						X
Open Book Audit of Cost and Performance					Position Statement	
<b>Service Area Audits</b>						
Workforce Planning/Organisational Development						X
Property Services	Reasonable					
Disabled Facility Grants and Discretionary Loans	Reasonable				Substantial	
Gt Yarmouth Market		Reasonable				
Elections					Substantial	
Bereavement Services					Reasonable	
Waste Management						
Environmental Services	Reasonable			Limited		
Licensing						
Parking Services	Reasonable					X
Development Control						X
Building Control						X
Section 106 Arrangements	Position Statement	Reasonable				
Event Management and Tourism		Limited			Reasonable	
Leasehold Management	Reasonable					
Right to Buy						
Housing Needs, Allocations, Homelessness & Housing Register			Position Statement			X
Private Sector Housing		Reasonable				X
Control Centre	Reasonable					X

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Service Area Audits</b>						
Housing Adaptations		Reasonable				
Coastal Protection				Reasonable		
Civil Contingency and Business Continuity					Reasonable	
Non-Housing Property and Asset Management incl. Commercial Property						X
Housing Asset Management						X
Tenancy Services					Reasonable	
Conservation & Heritage/Heritage Action Zone					Reasonable	
Business Support Grants				Substantial		
Housing Compliance				No Assurance		X
Housing Voids				Limited		
Outdoor Leisure	Limited					
Sports and Leisure						X
Venetian Waterways	Position Statement					
Corporate Enforcement		Reasonable				
<b>IT Audits</b>						
HR and Payroll Application						X
Remote Access			Substantial			
Data Centre, Back Up and Disaster Recovery		Reasonable				
Software Licensing					Reasonable	
Starters, Movers & Leavers		Reasonable				
Change Control & Patch Management					Substantial	
Network Security & Infrastructure	Reasonable					
ICT Contract Review	Reasonable					
Connectivity						
IT Project and Programme Management						
Digital Strategy					Reasonable	
Cyber Security		Reasonable				X

## **APPENDIX 3 – LIMITATIONS AND RESPONSIBILITIES**

### **Limitations inherent to the Internal Auditor's work**

The Internal Audit Annual Report has been prepared and TIAA Ltd (the Internal Audit Services contractor) were engaged to undertake the agreed programme of work as approved by management and the Audit Committee, subject to the limitations outlined below.

### **Opinions**

The opinions expressed are based solely on the work undertaken in delivering the approved 2022/23 Annual Internal Audit Plan. The work addressed the risks and control objectives agreed for each individual planned assignment as set out in the corresponding audit planning memorandums (terms of reference) and reports.

### **Internal Control**

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate the risk of failure to achieve corporate/service policies, aims and objectives: it can therefore only provide reasonable and not absolute assurance of effectiveness. Internal control systems essentially rely on an ongoing process of identifying and prioritising the risks to the achievement of the organisation's policies, aims and objectives, evaluating the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. That said, internal control systems, no matter how well they have been constructed and operated, are affected by inherent limitations. These include the possibility of poor judgement in decision-making, human error, control processes being deliberately circumvented by employees and others, management overriding controls and the occurrence of unforeseeable circumstances.

### **Future Periods**

Internal Audit's assessment of controls relating to Gt Yarmouth Borough Council is for the year ended 31 March 2023. Historic evaluation of effectiveness may not be relevant to future periods due to the risk that:

- The design of controls may become inadequate because of changes in the operating environment, law, regulation or other matters; or,
- The degree of compliance with policies and procedures may deteriorate.

### **Responsibilities of Management and Internal Auditors**

It is management's responsibility to develop and maintain sound systems of risk management, internal control and governance and for the prevention and detection of irregularities and fraud. Internal Audit work should not be seen as a substitute for management's responsibilities for the design and operation of these systems.

The Head of Internal Audit has sought to plan Internal Audit work, so that there is a reasonable expectation of detecting significant control weaknesses and, if detected, additional work will then be carried out which is directed towards identification of consequent fraud or other irregularities. However, internal audit procedures alone, even when carried out with due professional care, do not guarantee that fraud will be detected and TIAA's examinations as the Council's internal auditors should not be relied upon to disclose all fraud, defalcations or other irregularities which may exist.



## APPENDIX 4 – EXTERNAL QUALITY ASSESSMENT REPORT EXTRACT

### Conformance Opinion

The mandatory elements of the IPPF include the Definition of Internal Auditing, Code of Ethics, Core Principles and International Standards.

There are 64 fundamental principles to achieve with 118 points of recommended practice. We assess against the principles.

It is our view that internal audit activity conforms to 60 of the 64 relevant principles, with partial conformance on two principles. Two of the principles were not relevant to EIAS as they relate to situations that have not occurred to date.

This is summarised in the table below.

Summary of conformance	Standards	Generally conforms	Partially conforms	Does not conform	Not relevant	Total
Definition of IA and Code of Ethics	Rules of conduct	12				12
Purpose	1000 - 1130	8				8
Proficiency and Due Professional Care (People)	1200 - 1230	4				4
Quality Assurance and Improvement Programme	1300 - 1322	5	1		1	7
Managing the Internal Audit Activity	2000 - 2130	11	1			12
Performance and Delivery	2200 - 2600	20			1	21
<b>Total</b>		<b>60</b>	<b>2</b>	<b>0</b>	<b>2<sup>1</sup></b>	<b>64</b>

<sup>1</sup> These relate to circumstances which prior to the external quality assessment were deemed not relevant, namely the Disclosure of Non-conformance and Engagement Disclosure of Non-conformance, which have not been necessary to date.

Subject: INTERNAL AUDIT ACTIVITY - Progress and Follow Up

Report to: Audit and Risk Committee, 17 July 2023

Report by: Faye Haywood, Head of Internal Audit for Great Yarmouth Borough Council

## **SUBJECT MATTER**

This report examines progress made between 18 January to 26 June 2023 in relation to the delivery of the revised Annual Internal Audit Plan for 2022/23. The report also provides an update on the implementation of internal audit recommendations.

### **1. INTRODUCTION/BACKGROUND**

- 1.1 This report reflects the completion of the audit reviews which are part of the annual internal audit plan of work, and any outstanding internal audit recommendations.

### **2. CURRENT POSITION OF THE ANNUAL INTERNAL AUDIT PLAN 2022/23 AND FOLLOW UP**

- 2.1 The report provides an update on the final position in relation to the delivery of the Internal Audit Plan for 2022/23. An update on the implementation of internal audit recommendations is also shown within the attached report.

### **3. FINANCIAL IMPLICATIONS**

- 3.1 The Internal Audit Plan has been delivered within the revised budget for 2022/23.

### **4. RISK IMPLICATIONS**

- 4.1 Internal Audit planning starts with the Council's key risks, which then directs the audit plan for the financial year. Internal Audit reports then identify risk and control weaknesses within the Council, which are highlighted in this report, with appropriate management action being agreed to mitigate these risks within agreed timeframes.

### **5. CONCLUSIONS**

- 5.1 The report contains a final update on progress against the Internal Audit Plan for 2022/23. An update is also provided to the Audit and Risk Committee on the implementation of internal audit recommendations.

### **6. RECOMMENDATIONS**

- 6.1 It is recommended that the Committee receives the progress update relating to the Internal Audit Plan for 2022/23, and receives the update on the Council's implementation of internal audit recommendations.

### **7. BACKGROUND PAPERS**

Appendix – Internal Audit Progress and Follow Up July 2023

<b>Area for consideration</b>	<b>Comment</b>
Monitoring Officer Consultation:	No
Section 151 Officer Consultation:	Yes
Existing Council Policies:	No
Financial Implications:	Covered within the report
Legal Implications (including human rights):	No
Risk Implications:	Covered within the report
Equality Issues/EQIA assessment:	No
Crime & Disorder:	No
Every Child Matters:	No

# Eastern Internal Audit Services



**Great Yarmouth Borough Council**

**Internal Audit Update – Progress and Follow Up**

**Period Covered: 12 January to 26 June 2023**

**Responsible Officer: Faye Haywood – Head of Internal Audit for Great Yarmouth Borough Council**

## **CONTENTS**

<i>1. INTRODUCTION.....</i>	
<i>2. SIGNIFICANT CHANGES TO THE APPROVED INTERNAL AUDIT PLAN .....</i>	
<i>3. PROGRESS MADE IN DELIVERING THE AGREED AUDIT WORK .....</i>	
<i>4. THE OUTCOMES ARISING FROM OUR WORK .....</i>	
<i>5. FOLLOW UP OF AGREED AUDIT RECOMMENDATIONS.....</i>	
<i>APPENDIX 1 – PROGRESS IN COMPLETING THE AGREED AUDIT WORK.....</i>	
<i>APPENDIX 2 – AUDIT REPORT EXECUTIVE SUMMARIES 2022/23.....</i>	
<i>APPENDIX 3 – STATUS OF AGREED INTERNAL AUDIT RECOMMENDATIONS.....</i>	
<i>APPENDIX 4 – OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS – 2018/19 .....</i>	
<i>APPENDIX 5 – OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS – 2019/20 .....</i>	
<i>APPENDIX 6 – OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS – 2021/22 .....</i>	
<i>APPENDIX 7 – OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS – 2022/23 .....</i>	

## 1. INTRODUCTION

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

## 2. SIGNIFICANT CHANGES TO THE APPROVED INTERNAL AUDIT PLAN

- 2.1 Since the plan's approval in March 2022, several changes have been made to the Internal Audit Plan 2022/23, which have been outlined in the previous report in October 2022 and January 2023. Since then, the following audits have been deferred to 2023/24:

Audit	Plan Amendment
<b>GY2301 Corporate Governance</b>	Due to the local elections and the Council's amendments to the constitution it was agreed that this audit should be deferred to provide assurance over the new arrangements in Quarter 2 of 2023/24.
<b>GY2311 Development Control</b>	Auditor availability has resulted in this review being deferred to the 2023/24 audit plan.

## 3. PROGRESS MADE IN DELIVERING THE AGREED AUDIT WORK

- 3.1 The current position in completing audits to date within the financial year is shown in **Appendix 1**.
- 3.2 In summary 243 days of programmed work have now been completed, equating to 100% of the revised Internal Audit Plan for 2022/23.

## 4. THE OUTCOMES ARISING FROM OUR WORK

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

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

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

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

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

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

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

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

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

- 4.3 In addition, on completion of audit work "Operational Effectiveness Matters" are proposed, these set out matters identified during the assignment where there may be opportunities for service enhancements to be made to increase both the operational efficiency and enhance the delivery of value for money services. These are for management to consider and are not part of the follow up process.

- 4.4 During the period covered by the report Internal Audit has issued eight reports:

Audit	Assurance	P1	P2	P3
GY2303 Corporate Health and Safety	Reasonable	0	2	0
GY2316 Tenancy Services	Reasonable	0	3	2
GY2307 Housing Rents	Reasonable	0	2	1
GY2308 Payroll and HR	Reasonable	0	1	1
GY2309 Bereavement Services	Reasonable	0	3	6
GY2218 Change Control and Patch Management	Substantial	0	0	3
GY2306 Accounts Payable	Reasonable	0	3	3
GY2305 Key Controls and Assurance	Reasonable (DRAFT)	0	5	4

The Executive Summaries of these reports are attached at **Appendix 2**, full copies of the reports can be requested by Members.

- 4.5 As can be seen in the table above and as a result of these audits 39 recommendations have been raised by Internal Audit. In addition, 11 Operational Effectiveness Matters have been raised for management's consideration.

- 4.6 In addition to the above, the audit of Procurement and Contract Management has been drafted but is yet to be issued for management comment. A limited assurance grading is indicated overall.

## 5. FOLLOW UP OF AGREED AUDIT RECOMMENDATIONS

- 5.1 In addition to providing the Committee with the performance of internal audit relative to its plan, the Public Sector Internal Audit Standards also require the Chief Audit Executive to establish a process to monitor and follow up management actions to ensure that they have been effectively implemented or that senior management have accepted the risk of not taking action.
- 5.2 To comply with the above this report includes the status of agreed actions.
- 5.3 As a result of audit recommendations, management agree action to ensure implementation within a specific timeframe and by a responsible officer. The management action subsequently taken is monitored by the Internal Audit Contractor on a regular basis and reported through to the Committee. Verification work is also undertaken for those recommendations that are reported as closed.
- 5.4 **Appendix 4** to this report shows the details of the progress made to date in relation to the implementation of the agreed recommendations. This appendix also reflects the year in which the audit was undertaken and identifies between outstanding recommendations that have previously been reported to this Committee and then those which have become outstanding this time round. A total of 36 recommendations are outstanding – three urgent, 19 important and 14 needs attention priority. 23 recommendations are not yet due for completion.
- 5.5 Recommendations relating to the audits listed below will be followed up by re-performing testing and confirming completion due to the significant risks raised. The recommendations from these audits are therefore not highlighted within the figures provided above.

Audit	Results	Re-testing scheduled
GY2222 – Housing Compliance	<b>No Assurance</b>  36 Urgent & 6 Important recommendations agreed.	Quarter four 2023/24
GY2223 – Housing Voids	<b>Limited Assurance</b>  7 Urgent and 9 Important recommendations agreed.	2024/25

- 5.6 **Appendix 5, 6 and 7** provide the committee with details of urgent and important priority recommendations that are overdue by the year in which they were raised. Management responses and a new deadline have been indicated for each where available.

## APPENDIX 1 – PROGRESS IN COMPLETING THE AGREED AUDIT WORK








Audit Area	Audit Ref	No. of days	Revised Days	Days Delivered	Status	Assurance Level	Recommendations				Date to Committee	Comments
							Urgent	Important	Needs Attention	Op		
<b>Quarter 1</b>												
Corporate Health and Safety	GY2303	10	10	10	Final report issued on 10 February 2023.	Reasonable	0	2	0	0	Jul-23	
HAZ Project (was Conservation and Heritage)	GY2318	10	10	10	Final report issued on 21 November 2022.	Reasonable	0	1	1	0	Jan-23	
Open Book Audit of Cost and Performance	GY2322	15	35	35	Final report issued on 3 January 2023.	Investigation					Jan-23	
Disabled Facilities Grants & Discretionary Loans	GY2317	10	10	10	Final report issued on 8 July 2022.	Substantial	0	0	1	0	Oct-22	
<b>TOTAL</b>		<b>45</b>	<b>65</b>	<b>65</b>								
<b>Quarter 2</b>												
Tenancy Services	GY2316	10	10	10	Final report issued on 18 January 2023.	Reasonable	0	3	2	2	Jul-23	
Corporate Plan and Performance	GY2304	10	10	10	Final report issued on 22 November 2022.	Reasonable	0	3	3	0	Jan-23	
Event Management and Tourism	GY2310	10	10	10	Final report issued on 9 November 2022.	Reasonable	0	2	1	0	Jan-23	
Civil Contingency and Business Continuity	GY2312	10	10	10	Final report issued on 7 September 2022.	Reasonable	0	3	1	1	Oct-22	
Elections	GY2313	10	10	10	Final report issued on 14 November 2022.	Substantial	0	0	1	0	Jan-23	
Housing Asset Management	GY2314	12	1	1	Audit deferred to 2023/24.							
<b>TOTAL</b>		<b>62</b>	<b>51</b>	<b>51</b>								



Audit Area	Audit Ref	No. of days	Revised Days	Days Delivered	Status	Assurance Level	Recommendations				Date to Committee
							Urgent	Important	Needs Attention	Op	
<b>Quarter 3</b>											
Key Controls and Assurance Framework	GY2305	16	16	16	Draft report issued on 15 June 2023	Reasonable	0	5	4	0	Jul-23
Payroll and HR	GY2308	15	15	15	Final report issued on 17 April 2023.	Reasonable	0	1	1	0	Jul-23
<b>TOTAL</b>		<b>31</b>	<b>31</b>	<b>31</b>							
<b>Quarter 4</b>											
Corporate Governance	GY2301	10	0	0	Audit deferred to 2023/24.						
Procurement and Contract Management	GY2302	12	12	12	Draft report produced	Limited					
Accounts Payable	GY2306	12	12	12	Final report issued on 21 June 2023.	Reasonable	0	3	3	1	Jul-23
Bereavement Services	GY2309	10	10	10	Final report issued on 12 June 2023.	Reasonable	0	3	6	2	Jul-23
Development Control	GY2311	10	0	0	Audit deferred to 2023/24.						
Housing Needs, Allocations, Homelessness & Housing Register	GY2315	10	0	0	Audit deferred to 2023/24.						
Housing Rents	GY2307	16	16	16	Final report issued on 2 May 2023.	Reasonable	0	2	1	2	Jul-23
<b>TOTAL</b>		<b>80</b>	<b>50</b>	<b>50</b>							
<b>IT Audits</b>											
Application Audit - HR and Payroll	GY2321	10	0	0	Audit deferred to 2023/24.						
Starters, Movers, Leavers	GY2320	10	0	0	Audit deferred to 2023/24.						
Change Control and Patch Management	GY2218	0	10	10	Final report issued on 21 February 2023.	Substantial	0	0	3	2	Jul-23
Software Licensing	GY2219	0	10	10	Final report issued on 26 September 2022.	Reasonable	0	2	1	1	Oct-22
Digital Strategy	GY2220	0	10	10	Final report issued on 7 December 2022.	Reasonable	0	4	3	0	Jan-23
Cyber Security	GY2319	10		0	Audit deferred to 2023/24.						
<b>TOTAL</b>		<b>30</b>	<b>30</b>	<b>30</b>							
<b>Follow Up</b>											
Follow Up	N/A	16	16	16							
<b>TOTAL</b>		<b>16</b>	<b>16</b>	<b>16</b>							
<b>TOTAL</b>		<b>264</b>	<b>243</b>	<b>243</b>			0	34	32	11	
Percentage of plan completed				100%							

## APPENDIX 2 – AUDIT REPORT EXECUTIVE SUMMARIES 2022/23

### Executive Summary – GY2303 Corporate Health and Safety

OVERALL ASSESSMENT	KEY STRATEGIC FINDINGS								
<div></div>	<div><div><p>Services are responsible for carrying out their own risk assessments. However, there is not a central record, and consequently it is difficult to monitor whether risk assessments are all up to date.</p></div><div><p>All staff receive basic health and safety training through the Council's e-learning platform. However, this is not differentiated for staff with additional health and safety responsibilities to ensure they have received the requisite levels of training.</p></div><div><p>The Council has a Health and Safety Policy, which describes the health and safety management system in use and the responsibilities of all staff.</p></div><div><p>Inspections of the Council’s operational assets are completed in accordance with the timetable, with actions recorded and inspection records retained.</p></div></div>								
ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE	GOOD PRACTICE IDENTIFIED								
<p>The audit has sought to provide assurance over the following key risk: “Unsafe working practices being followed within the organisation, leading to risks to the health and safety of staff.”</p>	<div><div><p>The Council has a Corporate Health and Safety Group, which meets quarterly, to discuss emerging issues and actions required.</p></div><div><p>Accidents and incidents are reported and investigated promptly to identify the root causes, with mitigating actions taken as appropriate.</p></div></div>								
SCOPE	ACTION POINTS								
<p>This area was last reviewed in 2018/19 and given a reasonable assurance grading. However, a number of changes to working practices during the pandemic have resulted in a new Agile Working Strategy being agreed. This audit focused on the new health and safety arrangements for staff and for operational assets that the Council manages. It did not include health and safety coverage of subsidiary companies owned by the Council.</p>	<table><tr><th>Urgent</th><th>Important</th><th>Needs Attention</th><th>Operational</th></tr><tr><td>0</td><td>2</td><td>0</td><td>0</td></tr></table>	Urgent	Important	Needs Attention	Operational	0	2	0	0
Urgent	Important	Needs Attention	Operational						
0	2	0	0						

## Executive Summary – GY2316 Tenancy Services

### OVERALL ASSESSMENT



### ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

This audit sought to provide assurance over the following corporate risks:

- Lack of community cohesion / community tensions
- Covid - Recovery phase and Resilience for residents and businesses of the Borough

### SCOPE

This area has not been audited at the Council before. This audit evaluated the processes in place to manage Anti-Social Behaviour (ASB), the management of resident complaints and consider how the Council is preparing for the white paper on the Charter for Social Housing Residents.

### KEY STRATEGIC FINDINGS



While some policies refer to vulnerability and vulnerable residents, there is no separate policy or written guidance in place to address the support for vulnerable residents on a strategic level.



Property issues such as repairs identified during tenancy reviews are reported to Great Yarmouth Norse (GNY) for resolution. There is a need for the Council to follow up on the status of the raised issues and verify with the customer that these have been actioned.



A report to the Housing & Neighbourhood Committee (HNC) in March 2021 provided a detailed summary of the Charter for Social Housing Residents and outlined a plan including a six-monthly report to HNC regarding performance and compliance against Consumer Standards and six-monthly updates on Resident Engagement activity with a position statement in the following meeting setting a baseline for the proposed Tenant Satisfaction Measures. Conformance with the charter is not expected to be required until 2023/24 and the Council is currently collecting the majority of the information that is required.



Performance measures are in place for Anti-Social Behaviour (ASB). Complaints are monitored and reported. Tenant Satisfaction Measures proposed by the Social Housing White Paper have been considered but are not currently being reported as part of the housing performance measures.

### GOOD PRACTICE IDENTIFIED



A multi-agency response to ASB is in place with monthly meetings to discuss relevant cases. Additionally, a public consultation panel has been set up to discuss community priorities.



The Council has established five satisfaction surveys to provide insight in the service's performance and support continuous improvement of the services.

### ACTION POINTS

Urgent	Important	Needs attention	Operational
0	3	2	2

## Executive Summary – GY2307 Housing Rents

### OVERALL ASSESSMENT



### ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

The audit has sought to provide assurance over the following key risk: “Non-receipt of rental income”.

### KEY STRATEGIC FINDINGS



The monthly reconciliation of the rents system to the general ledger, and quarterly sign off by the senior accountant, has not been completed on a timely basis.



A review of former tenancy arrears is required, to identify those where there is potential for recovery, and write off those that are considered irrecoverable.



The rent income and arrears policy and the write-off and credit note policy are overdue for review.



The annual rent charge for 2022-23 is in line with government rent limits and was approved by Council on 20<sup>th</sup> February 2022.

### GOOD PRACTICE IDENTIFIED



The service has experienced considerable resourcing issues during the year. Workforce capacity is appropriately included as a high risk on the corporate risk register.



Quarterly performance monitoring includes various corporate indicators, service KPIs, and other monitoring statistics, which are reported to management. The corporate KPIs are included in the quarterly performance report to Policy and Resources Committee.

### SCOPE

This key financial system feeds into the Statement of Accounts and requires regular review to confirm the adequacy and effectiveness of controls in this area.

### ACTION POINTS

	Urgent	Important	Needs Attention	Operational
	0	2	1	2

## Executive Summary – GY2308 Payroll and HR

### OVERALL ASSESSMENT



### ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

The audit has sought to provide assurance over the following key risks: 'Making accurate and timely salary payments to staff. Corporate risk no. 12A - workforce capacity'.

### SCOPE

This key financial system feeds into the Statement of Accounts and requires regular review to confirm the adequacy and effectiveness of controls in this area.

### KEY STRATEGIC FINDINGS



Resourcing has been recognised as a key risk for the service. The Corporate Risk Register includes a risk across the Council for workforce capacity.



Monthly payroll totals are authorised for payment by the Head of Organisational Development. Monthly reconciliations of the payroll system to the general ledger are promptly completed by the finance team.



Guidance for agency and off payroll working (IR35) requires updating to include the additional responsibilities for local authorities effective from April 2021. The Sickness Absence Policy is also in need of review.



There is no documented guidance for staff in relation to the supporting evidence required for the VAT element of expense claims.

### GOOD PRACTICE IDENTIFIED



Human Resources (HR) monitor sickness absence on a weekly basis, provide support to managers when required and report to senior management on a monthly and quarterly basis.



A new Payroll, HR and recruitment system, is scheduled to be in place for 2023-24. This will include self-serve functionality including sickness recording and, expenses claims.

### ACTION POINTS

Urgent	Important	Needs attention	Operational
0	1	1	0

# Executive Summary – GY2309 Bereavement Services

## OVERALL ASSESSMENT



## KEY STRATEGIC FINDINGS



The Key Strategic Findings refer to both bereavement services and the new Tea Rooms (located at based at the Great Yarmouth and Gorleston Crematorium) that opened in September 2022. Of the nine recommendations raised, six relate specifically to the Tea Rooms. These relate to accounting for cash prior to banking, including exceeding the cash holding limit of £600, evidencing stock checks and a need to agree a frequency therewith going forward and to include associated risks with the Tea Rooms in the service plan, now that it has opened.



The five-year maintenance plan indicated that inspections have not resumed following interruption caused by Covid-19, including in one case, a cemetery having not been inspected for nine years. Actions to rectify issues with graves were not always documented, thus confirming action had been taken.



Reconciliations between income received into cashiers and bereavement services records were not subject to independent check and sign off.



The Council's Cemetery Guidelines contain guidance on processes such as grave selection, exclusive rights of burial, grave dimensions and indicates that the cemeteries are operated in accordance with the Local Authorities Cemeteries Order 1977. This is further supported with a suite of departmental procedure notes which are in place for burials and cremations.

#### ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

The audit sought to provide assurance over the following key risks:

“Adequate Financial Controls are in place, and complied with, to minimise exposure to risk of fraudulent conduct”.

“Adequate procedures are in place for maintaining Service Delivery”.

#### GOOD PRACTICE IDENTIFIED



**The contract for direct funeral services has been renewed following a formal tender process. The new contract commenced with effect from 1<sup>st</sup> April 2023.**



**Bereavement Services maintains a proactive approach to space utilisation and future requirements for capacity to sustain future service delivery resilience.**

#### SCOPE

An audit has not been undertaken of this area since 2016/17 when a substantial opinion was given. There have been recent changes in the service area, including the opening of the 'Garden Team Rooms' and direct funeral services now being offered which have prompted audit coverage to be added to the audit plan.

#### ACTION POINTS

Urgent	Important	Needs Attention	Operational
0	3	6	2

## Executive Summary – GY2306 Accounts Payable

### OVERALL ASSESSMENT



### ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

This audit sought to provide assurance over the following key risks:

- Financial loss due to incorrect or fraudulent payments.
- Financial loss through bank mandate fraud, if the controls over changes to supplier bank details are inadequate.

### SCOPE

This key financial system feeds into the Statement of Accounts and requires regular review to confirm the adequacy and effectiveness of controls in this area. Key controls for Accounts Payable are tested annually to form the Head of Internal Audit's annual report and opinion and assists the preparation of the Council's Annual Governance Statement.

### KEY STRATEGIC FINDINGS



To improve controls over verifying changes to supplier details, retaining evidence accordingly.



Data on prompt payments to suppliers should be published on the Council's website, however no data has been published since 2020/21.



A Corporate Credit Card policy is in place which card holders are required to sign to confirm they are aware of expected rules when using them.



Control account reconciliations are completed and subject to management review, although evidence of the latter is not evident. Senior management consider that reconciliations are completed by officers with sufficient seniority and should a significant issue occur, they would raise it with the Manager or take action to address.

### GOOD PRACTICE IDENTIFIED



The new Finance System (adopted in January 2023) now includes all supplier changes on the weekly supplier amendment report for accuracy checking prior to the pay run. Previously only changes to bank details were checked.










Emails are now automatically sent to departments for certification, when the authorised value is insufficient for the received invoice. The process used to be manual, with requests for certification only for variances over £50.

### ACTION POINTS

Urgent	Important	Needs Attention	Operational
0	3	3	1



## Executive Summary – GY2305 Key Controls and Assurance (DRAFT)

<div>OVERALL ASSESSMENT</div> <div></div>	<div>KEY STRATEGIC FINDINGS</div> <div><div></div><div>The Council has a significant amount of outstanding aged debt and it is not evident that sufficient action is being taken to facilitate its recovery.</div></div> <div><div></div><div>There is inconsistency in the recording and authorisation of invoice cancellations, credit notes and refunds.</div></div> <div><div></div><div>Car parking income from Penalty Charge Notices is not promptly invoiced or received. There is also a lack of transparent information from the contractor, Borough Council of King’s Lynn and West Norfolk.</div></div> <div><div></div><div>Reconciliation of the fixed asset register is completed at year-end. A recommendation was raised in the GY2208 Accountancy Services report for annual reconciliations to be undertaken once Concerto had been updated, since the most recent reconciliation was completed in March 2019. The recommendation had an implementation date agreed of 31/07/23. Consequently, no assurance can be provided over this level of control at present.</div></div> <div><div></div><div>The Council’s Annual Governance Statement (AGS) for 2021/22 has not been uploaded to its website. The deadline for uploading was November 2022. This is due to technical issues currently being investigated by the IT department.</div></div>								
<div>ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE</div> <div>The audit has sought to provide assurance over the following key risk: “Non-compliance with key financial controls”.</div>	<div>GOOD PRACTICE IDENTIFIED</div> <div><div></div><div>Adequate controls were found to be in place for the following areas: treasury management, budgetary control, income and housing benefit.</div></div>								
<div>SCOPE</div> <div>This is an annual review of key controls and feeds into the Statement of Accounts, for those systems not subject to a full audit review within the year, coverage will be required.</div>	<div>ACTION POINTS</div> <table><tr><th>Urgent</th><th>Important</th><th>Needs Attention</th><th>Operational</th></tr><tr><td>0</td><td>5</td><td>4</td><td>0</td></tr></table>	Urgent	Important	Needs Attention	Operational	0	5	4	0
Urgent	Important	Needs Attention	Operational						
0	5	4	0						

## Review of GY2218 Change Control and Patch Management Arrangements

### OVERALL ASSURANCE ASSESSMENT



### ACTION POINTS

Control Area	Urgent	Important	Needs Attention	Operational
Change Management Policies and Procedures	0	0	1	0
Patch Management Policies and Procedures	0	0	1	0
Change Controls - Evaluate, prioritize and authorise change requests	0	0	1	0
Change Controls - Close and document the changes	0	0	0	1
Change Controls - Track and report change status	0	0	0	1
<b>Total</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>2</b>

### SCOPE

This area was last reviewed in 2015/16 and was given a Limited assurance. This audit focussed on agreement, scheduling and communication of changes and patches and provided assurance that recommendations raised in the 2015/16 review are completed and operating effectively.

### APPENDIX 3 – STATUS OF AGREED INTERNAL AUDIT RECOMMENDATIONS

			Completed between 12 January to 15 June 2023			Previously reported to Committee as outstanding			(New) Outstanding			Total Outstanding	Not Yet Due for implementation		
			Priority 1	Priority 2	Priority 3	Priority 1	Priority 2	Priority 3	Priority 1	Priority 2	Priority 3		Priority 1	Priority 2	Priority 3
Audit Ref	Audit Area	Assurance Level													
<b>2018/19 Audits</b>															
GY1901	Corporate Governance	Limited					1					1			
GY1908	Capital Programme	Reasonable		1								0			
GY1909	Environmental Services	Reasonable					1	4				5			
GY1914	Procurement	Limited			2			1				1			
<b>2019/20 Audits</b>															
GY2008	Housing Strategy and Affordable Housing	Reasonable			1							0			
GY2016	Corporate Enforcement	Reasonable					1	2				3			
GY2020	Starters, Movers, Leavers	Reasonable			1							0			
<b>2021/22 Audits</b>															
GY2207	Counter Fraud and Corruption	Limited				2	5	2				9			
GY2216	Coastal Protection	Reasonable			1							0			
GY2212	Council Tax and NNDR	Reasonable			2							0			
GY2208	Accountancy Services	Reasonable										0		1	
GY2203	Annual Governance Statement	Reasonable			1							0			
GY2219	Software Licensing	Reasonable		1	1							0			
GY2202	Risk Management	Reasonable					2	2				4			
GY2215	Environmental Services	Limited	1	1		1	2	1		1	1	6			

			Completed between 12 January to 15 June 2023			Previously reported to Committee as outstanding			(New) Outstanding			Total Outstanding	Not Yet Due for implementation		
			Priority 1	Priority 2	Priority 3	Priority 1	Priority 2	Priority 3	Priority 1	Priority 2	Priority 3		Priority 1	Priority 2	Priority 3
<b>2022/23 Audits</b>															
GY2304	Corporate Plan and Performance	Reasonable		1						1		1		1	1
GY2310	Event Management and Tourism	Reasonable			1					1		1			
GY2312	Civil Contingency and Business Continuity	Reasonable		3								0			
GY2318	HAZ Project (was Conservation & Heritage)	Reasonable			1							0			
GY2307	Housing Rents	Reasonable								1		1		1	1
GY2308	Payroll and HR	Reasonable										0		1	1
GY2218	Change Control and Patch Management	Substantial			3							0			
GY2220	Digital Strategy	Reasonable		2	2					2	1	3			
GY2316	Tenancy Services	Reasonable										0		3	2
GY2309	Bereavement Services	Reasonable										0		3	6
GY2306	Accounts Payable	Reasonable		2	2									1	1
GY2303	Corporate Health and Safety	Reasonable		1						1		1			
<b>Total</b>			<b>1</b>	<b>12</b>	<b>18</b>	<b>3</b>	<b>12</b>	<b>12</b>	<b>0</b>	<b>7</b>	<b>2</b>	<b>36</b>	<b>0</b>	<b>11</b>	<b>12</b>

#### APPENDIX 4 – OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS – 2018/19

Report	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Number of times revised	Status	Latest Response
GY1901 Corporate Governance	Recommendation 8: A review of off-site paper storage arrangements is undertaken to ensure they are GDPR compliant.	2	Head of Property and Asset Management	31/01/2019	30/11/2023	9	Outstanding	Corporate Services underwent a restructure during 2022 which resulted in only the Corporate Services Manager & Data Protection Officer being present for a large proportion of the year, while recruitment exercises took place. Due to the need to maintain day to day business and the effective running of the Council, work to review the offsite records had to be paused. Work has recommenced with the aim of completing by November 2023.
GY1909 Environmental Services	Recommendation 1: Contaminated land. The review of the prioritisation site list is concluded as follows: completion of the review of medium scored sites; - finalising the further work needed in respect of the high scored sites to assess the possibility of significant harm and an addition of the date when the review work for each site has been completed and officer/reviewer name.	2	Head of Environment and Sustainability	31/05/2019	31/12/2023	6	Outstanding	Due to staff shortages this work has been delayed and we have had to prioritise other work, this will be completed by the end of the year.

## APPENDIX 5 – OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS – 2019/20

Report	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Number of times revised	Status	Latest Response
GY2016 Corporate Enforcement	Recommendation 1: Technological efficiencies with the new proposed system to be identified and maximised. A set format to be agreed for storing files. In addition a data cleansing exercise to be undertaken as planned to ensure that the council is compliant with GDPR.	2	Head of Environment and Sustainability	30/04/2021	01/10/2023	3	Outstanding	New IT system to be installed in September 2023, at which point this recommendation will be progressed.

## APPENDIX 6 – OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS – 2021/22

Report	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Number of times revised	Status	Latest Response
GY2207 Counter Fraud and Corruption	Recommendation 1: The Council undertake an assessment of the fraud and corruption risks that it faces including comparison with the FFCL and put in place actions to mitigate them. Once complete the assessment needs to be used to determine whether a strategic risk should be added to the corporate risk register. The Audit and Risk Committee and the relevant Portfolio Holder to be briefed on the risks identified.	Urgent	Finance Director and Finance Manager	30/04/2022	30/11/2023	2	Outstanding	Resources for this work are under review to be completed in the year.
GY2207 Counter Fraud and Corruption	Recommendation 2: An assessment of the resources required to deliver counter fraud work be undertaken.	Urgent	Finance Director and Finance Manager	30/04/2022	30/11/2023	2	Outstanding	Resources for this work are under review to be completed in the year.

Report	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Number of times revised	Status	Latest Response
GY2207 Counter Fraud and Corruption	Recommendation 4: A Counter Fraud and Corruption Strategy be devised, applying to all aspects of the Councils' business. This should be communicated throughout the Council and acknowledged by those charged with governance. A strategy provides a framework for preventing and tackling bribery, fraudulent and corrupt acts against the Councils.	Important	Corporate Risk Officer	30/04/2022	30/07/2023	2	Outstanding	Other work commitment and resources have prevented progress with this recommendation. Requirement to resolve accessibility issues which will then enable progress with raising awareness.
GY2207 Counter Fraud and Corruption	Recommendation 3: The Audit and Risk Committee be updated on an annual basis on the Council's counter fraud activity and its progress against the Fighting Fraud and Corruption Locally Strategy 2020.	Important	Corporate Risk Officer	30/06/2022	30/07/2023	2	Outstanding	The AGS 2021/22 included details of the work that has been undertaken of the fraud activity and prevention work that has been undertaken. This is to be developed further.
GY2207 Counter Fraud and Corruption	Recommendation 5: Training sessions for counter fraud and corruption to be rolled out across the Council. Records for training sessions to be formally recorded and monitored.	Important	Corporate Risk Officer	30/06/2022	30/07/2023	2	Outstanding	Resource and other work commitments have prevented progression. The new e-learning package that is to be introduced in 2023 includes a fraud training module which officers can be invited to complete. Face to face training is preferred.
GY2207 Counter Fraud and Corruption	Recommendation 6: A programme of work be introduced to improve staff awareness and responsiveness to fraud across the Council.	Important	Corporate Risk Officer	30/06/2022	30/07/2023	2	Outstanding	Annual Action Plan includes details of work to be undertaken to raise staff awareness and fraud prevention. The Fraud Action Plan is to be incorporated into the Annual Risk Management Report.

Report	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Number of times revised	Status	Latest Response
GY2207 Counter Fraud and Corruption	Recommendation 7: An annual action plan to carry out all required counter fraud work be put in place and agreed by committee. The agreed plan should be linked to the annual audit plan and shared with Members and senior management.	Important	Finance Director and Finance Manager	30/06/2022	30/11/2023	2	Outstanding	Resources for this work are under review to be completed in the year.
GY2215 Environmental Services	Recommendation 1: To ensure that all private water supplies are subject to inspection in accordance with the private water supply regulations.	Urgent	Environmental Health Manager	31/12/2022	01/08/2023	2	Outstanding	New member of staff joining at the end of June 2023. Part of their role will be to complete the risk assessments. An action plan has been put in place to start the sampling and risk assessments from end July 2023.
GY2215 Environmental Services	Recommendation 3: To agree a timescale for the completion of the year four inspections in respect of the private rented housing selective licensing scheme relating to the Nelson Ward.	Important	Environmental Health Manager	31/12/2022	30/09/2023	2	Outstanding	A contractor has been employed until end of September 2023. 50% of inspections have been completed with the remaining to be completed by the end of September 2023.
GY2215 Environmental Services	Recommendation 7: A review of the Anti-Social Behaviour Strategy 2018 – 2023 be undertaken, reported to the Policy and Resources Committee and annual action plans re-instated.	Important	Head of Environment and Sustainability	31/03/2023	01/10/2023	1	Outstanding	Draft completed and being circulated for comment, changes and delays due to government release of new national strategy.
GY2215 Environmental Services	Recommendation 8: All Anti-Social Behaviour (ASB) activity, including number of cases and action taken, to be effectively and accurately recorded with supporting evidence retained.	Important	Head of Environment and Sustainability	31/12/2022	01/10/2023	2	Outstanding	New IT system due to be installed in September 2023.
GY2202 Risk Management	Recommendation 1: The Partnership Register (PR) is reviewed and updated, taking into account the Outside Bodies report, and whether this can be reduced to key partnerships whilst keeping a track of all key risks. The PR	Important	Finance Director and Finance Manager	31/08/2022	30/11/2023	1	Outstanding	To be reviewed and reported to ELT and Management Team in the year.



Report	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Number of times revised	Status	Latest Response
	should then be presented to ELT / Management Team' and Corporate Risk Group for agreement. The Partnership Governance Framework is also reviewed and update as necessary following the review of the PR.							
GY2202 Risk Management	Recommendation 3: A service risk register template is introduced for the 2022/23 financial year which is in line with the Corporate Risk Register template and methodology. These should be reviewed by the Corporate Risk Group during the first quarter of each financial year and subsequently reviewed for any material changes.	Important	Corporate Risk Officer	22/08/2022	31/10/2023	2	Outstanding	We will continue to work with Heads of Service to finalise this recommendation and pick this up during this year's review of the service risk registers.

## APPENDIX 7 – OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS – 2022/23

Report	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Number of times revised	Status	Latest Response
GY2304 Corporate Plan and Performance	Annual Action plans to include consideration for key issues such as cost-of-living crisis and climate related risks.	Important	Senior Performance and Data Protection Officer	30/04/2023	30/07/2023	1	Outstanding	The Annual Action Plan for 2023/24 is currently under construction and due to be finalised and approved at July's Cabinet meeting.
GY2310 Event Management and Tourism	Review the process for event notification and planning. This should include the notification form, the distribution of information between departments of the Council, and communications with event organisers.	Important	Civic and Events Manager	30/03/2023	31/08/2023	1	Outstanding	Still in progress, team changes and resource pressures have made this slower than hoped but a review of competitors has been carried out and we are now liaising with IT to further automate the process.

Report	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Number of times revised	Status	Latest Response
GY2307 Housing Rents	Bring the reconciliations of the housing rents system to the general ledger, up to date, ensure these are signed and dated by the accountant completing the reconciliation and the senior independent reviewer, and maintain this level of control on a regular basis in future.	Important	Senior Accountant	31/05/2023	N/A	0	Complete, awaiting evidence	Internal Audit have been advised that this recommendation is complete. Once evidence is received, this recommendation will then be closed.
GY2220 Digital Strategy	Recommendation 3: IMT management to ensure that the requirement that documented project benefits are Specific, Measurable, Achievable, Relevant, and Time-Bound (SMART) is documented as part of a Project Management Policy along with requirements for how these are to be developed, agreed and monitored for compliance on an ongoing basis.	Important	IT Investment Group	31/03/2023	N/A	0	Outstanding	This recommendation has been actioned, however, as there have been no completed projects since this recommendations, this is yet to be evidenced.
GY2220 Digital Strategy	Recommendation 4: Management to ensure that the need for a formal project benefits realisation stage as part of a post-implementation review is documented as part of Project Management Policy.	Important	IT Investment Group	31/03/2023	N/A	0	Outstanding	Internal Audit have been advised that this recommendation is complete. Once evidence is received, this recommendation will then be closed.
GY2303 Corporate Health and Safety	Training on health and safety be tailored to ensure that all staff have been appropriately trained to carry out their responsibilities.	Important	Environmental Health Manager	28/02/2023	31/10/2023	1	Outstanding	In conjunction with the roll out of the new training platform Skill Gate, the Health and Safety Officer has been working with HR Learning and Development Officer to identify job roles where additional training required, so far this has focused on lone working. Other health and safety related training is currently being looked at including

Report	Recommendation	Priority	Responsible Officer	Due Date	Revised Due Date	Number of times revised	Status	Latest Response
								workplace safely, manual handling and evacuation training. The Health and Safety Officer has been unable to update the Corporate Health and Safety Board as the meeting in February was cancelled, along with the meeting proposed for June. Training is to be delivered through Skill Gate rather than by the Health and Safety Officer.

# AUDIT, RISK AND STANDARDS COMMITTEE



**URN:**

**Report Title:** Corporate Risk Register

**Report to:** Management Team  
Audit, Risk and Standards Committee

**Date of meeting:** 10 July 2023

**Responsible Director / Officer:** Corporate Risk Officer

## EXECUTIVE SUMMARY / INTRODUCTION

This report asks the Audit, Risk and Standards Committee to review the Corporate Risk Register to determine whether the register correctly reflect the risks affecting the Authority.

### RECOMMENDATIONS:

It is recommended that the Audit, Risk and Standards Committee review the latest Corporate Risk Register.

## 1. Introduction

- 1.1 The Audit, Risk and Standards Committee is responsible for monitoring the arrangements in place for the identification, monitoring, and management of strategic and operational risk.
- 1.2 The Audit, Risk and Standards Committee last reviewed the register in January 2023.
- 1.3 This report informs the Audit, Risk and Standards Committee of the current corporate risk position.

## 2. Work to Date / Proposal

- 2.1 The Corporate Risk Register was last reviewed by Management Team in June 2023.
- 2.2 The risk matrix below shows how the risks identified in the Corporate Risk Register are distributed. There are currently 28 risks included on the Corporate Risk Register. The risks considered to be outside the Councils risk appetite have action plans in place to mitigate or reduce the risk. The risks that fall within the risk appetite or acceptable have action plans in place to reduce the risk further.
- 2.3 Since presenting the Corporate Risk Register to the Audit, Risk and Standards Committee in January 2023 there has been two new risks added to the register in response to the change in the governance arrangements from the committee system to cabinet and one in relation to the new wholly owned company set up to deliver the services previously delivered by Great Yarmouth Borough Services:

Two risks have been added to the register:

- 23 – Breach of Cabinet System
- 25 – Management and Monitoring of Subsidiary Companies

Two Risks have been removed from the register:

- Emergence of new strain of Covid
- Creation of Local Authority Subsidiary Company for Operational Services - Great Yarmouth Services Limited

#### RISK MATRIX

Likelihood	5			7b – Cyber Security 5b – Impact of inflation rise	
	4		3 – Incident Management - Flood Risk 18b – Sufficient resources and resilience to ensure effective contract management 20 – Tree, open and play spaces Management	5a - Local/National Economy 12a – Workforce Capacity 22 – IT systems capability and interaction	1 – Financial Stability 4b – Coastal Erosion
	3	19 – Change Management	6 – Compliance with General Data Protection Regulations (UK GDPR) 7a - Information Security 8 - Data quality 11 – Management of Major Projects 12b – Capacity and Resilience of the Control Centre 13 – Changes in government policies 16 - Infrastructure not being able to meet demand 21 – Loss of Reputation 23 – Change to Cabinet System	17 - Business improvement in the major leisure facilities under delivers 18a – Sufficient resources and resilience to ensure effective procurement 26 – Failure to reduce Carbon footprint / failure to embrace sustainability and mitigate the impact of climate change 27 – Confidential Risk 28 – Confidential Risk	2 – Cost of Living Crisis 4a– Flood and Coastal Management 17 – BT upgrade network & Caister exchange upgrade
	2		9 - Event Management – for large scale events held in the Borough 24 - Gaps in Insurance cover - insurers reducing cover in place with the result that Council assets may not be adequately covered	10a - Business Continuity 14 - Delivery of long-term strategic objectives 15 - Lack of community cohesion / community tensions 25 – Management and Monitoring Subsidiary Companies	10b Business Continuity – National Power Outages 10c – Business Continuity – Rolling Power Outages
	1				
	1	2	3	4	5

Impact

Likelihood – 5 Very Likely, 4 Likely, 3 Fairly Likely, 2 Unlikely, 1 Very unlikely

Impact – 5 Severe, 4 Significant, 3 Moderate, 2 Minor, 1 Negligible

#### Risk Rating Actions:

Very High 20 - 25	Risk outside risk appetite. Action required to reduce rating to an acceptable level
High 10 - 16	Risk outside risk appetite. Action required to maintain or reduce rating.
Medium 5 - 9	Acceptable with some mitigating and contingency planning. Routine reviews should be carried out to ensure there is no change which makes them more severe
Very Low 1 - 4	Within risk appetite, but kept under review. No further action required unless risk become more severe

### **3. Impact / Next Steps**

- 3.1 The Corporate Risk Officer will present the Corporate Risk Register after its next review by Management Team in six months.

### **4. Financial Implications**

- 4.1 See attached Corporate Risk Register.

### **5. Risk Implications**

- 5.1 See attached Corporate Risk Register.

### **6. Legal Implications**

- 6.1 See attached Corporate Risk Register.

### **7. Conclusions**

- 7.1 The Corporate Risk Register currently reflects the risks affecting the Authority and where applicable action plans have been put in place to reduce the current scores and risk affecting the Authority.

### **8. Background Papers**

*Areas of consideration: e.g. does this report raise any of the following issues and if so how have these been considered/mitigated against?*

<b>Consultations</b>	<b>Comment</b>
Monitoring Officer Consultation:	
Section 151 Officer Consultation:	
Existing Council Policies:	
Equality Issues/EQIA assessment:	



## CORPORATE RISK REGISTER

### Risk Rating Actions:

Very High 20 - 25	Risk outside risk appetite. Action required to reduce rating to an acceptable level
High 10 - 16	Risk outside risk appetite. Action required to maintain or reduce rating.
Medium 5 - 9	Acceptable with some mitigating and contingency planning. Routine reviews should be carried out to ensure there is no change which makes them more severe
Very Low 1 - 4	Within risk appetite but kept under review. No further action required unless risk become more severe

Last Review:	CRG May 2023	Audit, Risk & Standards July 2023
Review Date:	July 2023	
Review By:		

Impact and Likelihood Matrix Explanation
Risks are rated by two factors:
<b>IMPACT</b> - the impact to the business of the identified risk should it be realised
<b>LIKELIHOOD</b> - the likelihood that a risk will become a business issue

		IMPACT OF RISK				
		1	2	3	4	5
		Negligible	Minor	Moderate	Significant	Severe
LIKELIHOOD OF RISK	5	Very Likely	Medium 5	High 10	High 15	Very High 20
	4	Likely	Very Low 4	Medium 8	High 12	Very High 20
	3	Fairly Likely	Very Low 3	Medium 6	High 9	High 15
	2	Unlikely	Very Low 2	Medium 4	Medium 8	High 10
	1	Very Unlikely	Very Low 1	Very Low 2	Very Low 3	Medium 5

DIRECTION OF TRAVEL	
↔	No change to current risk rating
←	Current risk rating has reduced
→	Current risk rating has increased

Risk ID No	Risk	Risk Owner	Description of Risk	Impacts	Action Plan	Current Rating			
						Likelihood	Impact	Risk Rating	Direction of Travel
1	Financial sustainability	ELT	Unknowns about the future funding for Local Government including the operation of the business rates retention scheme	Inability to effectively plan for the medium to long term	Review of the Medium Term Financial Strategy when the outcomes of the Fair Funding Review and review of the Business Rates Retention Scheme are announced.	4	5	20	Very High
			Longer term reliance on reserves not sustainable	Unplanned reductions to services and quality of delivery	Continued review of reserves and balances to manage cashflow, unexpected events and use of reserves to deliver longer term benefits				↔
			Increased volatility from external funding including business rates and council tax	Annual budgets exceeded and greater reliance on the use of reserves Resources diverted from services	Continued maintenance of the Medium Term Financial Strategy and delivery of the themes of the business strategy Member workshops and engagement as part of the budget and MTFs preparations				
			Reduced income from Joint Ventures	Annual savings and new income streams not achievable	Monitoring and scrutiny of all JV operations and Subsidiary Companies				
			Significant reduction in Central Government funding	Changes to existing income streams	Continue to pro-actively respond to central government funding consultations				
			Reduced income from recycling credits	Recyclable tonnage income / fail to get good rates for product Lack of market for recyclates	Active member of the Norfolk Waste Partnership (NWP)				

Risk ID No	Risk	Risk Owner	Description of Risk	Impacts	Action Plan	Current Rating			
						Likelihood	Impact	Risk Rating	Direction of Travel
				Removal or changes to recycling credits Increased funding to support NEWS and MRF Inability to deliver strategic objective	Levelling up funding and possible constraints due to current economic climate				
2	Cost Of Living Crisis	ELT	Reduction in spending / budget decisions of partner organisations  Consultation around spending reduction  Housing related support cuts Devolution	Unfunded activity / funding opportunities  Resources diverted from services  Services have to be reduced / withdrawn  Inability to deliver strategic objectives Increased demand placed on borough council services Unmet demand	Working with partners to redesign and streamline service delivery / share resources  Working together to build capacity of communities  Understanding and responding to proposals  Understanding funding requirements and protecting spend	3	5	15	High    ↔
3	Incident Management - Flood Risk	Head of Environment and Sustainability, Head of Property & Asset Management, Executive Director - Major Projects, Head of Growth & Capital	Potential of flooding and tidal surge event in the short term and long term More frequent flooding and tidal surges due to climate change  Failure of flood barriers    Surface water flooding	Disruption of commercial activity  Health and safety issues   Inability to deliver services  Additional demands on resources to undertake post event inspections and repairs to coastal assets  Potential of additional support from the Council adding to the demands of the team	Emergency Response Plan / Recovery Plan  Emergency Response Plan. Numbers of rest centre managers have declined and proving difficult to recruit replacements. Will impact capability to support rest centres if multiple sites are opened. Proposal being prepared on how best to recruit rest centre managers.  Norfolk Strategic Flood Alliance established - emerging strategy under consideration. Action Plan in place. Monitor weather regularly / EA flood warning system. Communities at risk of flood given risk warnings and updates ahead of flood issues occurring  Liaising and working with partners and other organisations / agencies  Surface Water Management Plan - work underway with County to refresh	4	3	12	High    ↔
4a	Flood and Coastal Management	Head of Environment and Sustainability, Head of Property & Asset Management. Executive Director - Major Projects & Head of Growth & Capital Projects	Failure of flood and coastal defences  Major flooding and Tidal Surge event  Sea Level Rise / Climate Change  Deterioration of assets and changes in beach processes   Extending the length of river frontage for which the Council have responsibility – current proposal of de-manning by the Environment Agency    Limited availability for resources and finance for maintenance and repairs	Impact on economy and increased business development for the Borough  Reducing economic potential for the area  Impact on infrastructure across the borough  Health and Safety  Risk to life or loss of public or private property, infrastructure and assets  Lack of resources to fund maintenance on watercourses transferred from EA control  Loss of environmental asset  Resources and financial implications to council for clear up	Working with businesses to improve awareness.  Long term plan to review, repair and renew flood defences  Facilitation of community groups to work with coastal areas in relation to adaptations  Mott Macdonald Economic Business case is well established and agreed for river / flood defences to draw in/ attract funding  Local Plan Part 2 - addresses relocation schemes & future development. emerging policy re: new development and flood risk adopted in December 2021  Long term plan to review, repair and renew flood defences – engaging with Coastal Partnership East and the Environment Agency. EA and Suffolk and Norfolk Resilience Forum  EA funding - covers tidal and coastal  Emerging Environmental Net Zero Strategy	3	5	15	High    ↔



Risk ID No	Risk	Risk Owner	Description of Risk	Impacts	Action Plan	Current Rating			
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4b			Increased costs in construction and recruitment  Single point of failure	Reputational risk dependent in event drivers and also Council's reaction and actions to the event  Resilience of teams significantly reduced due to response work  Changes expectations of community and members	Managing reputation and media and comms across council  Monitoring weather / surge reports and engagement with partners / agencies. Emergency response plans Defra funding				
	Coastal Erosion	Head of Property and Asset Management & Head of Environment and Sustainability	Erosion of cliffs and dunes  Sea Level Rise / Climate Change  Deterioration of assets and changes in beach processes  Limited availability for resources and finance for maintenance and repairs Increased costs in construction and recruitment  Members of the public are injured whilst on or near coastal asset or land    Single point of failure	Impact on economy and increased business development for the Borough  Reducing economic potential for the area Impact on infrastructure across the borough. Number of properties at immediate risk with further properties being lost in the short medium and long term Health and Safety - possible health implications  Unsafe coastline resulting in danger of life and Loss of property, infrastructure and assets.  People displaced and having to seek alternative accommodation, impacting on housing services  Impact on visitors/tourism in area, with coastal paths/beach closed for safety purposes and unattractive coastline.  Loss of environmental asset  Resources and financial implications to council for clear up and service provisions / resilience of teams significantly reduced due to response work Reputational damage Changes expectations of community and members	There is currently very limited national assistance to facilitate adaptation and no duty for local authorities to fulfil this roll. However, Government Policy and the EA strategy now identify the need to adapt and transition Working with businesses to improve awareness  Analysis of monitoring data to assist with identification of change and locations at risk with reporting of data with homeowners on current situation and ongoing liaison with property owners at imminent risk Facilitation of community groups to work with coastal areas in relation to adaptations  Short term options for coastal erosion  Emerging Environmental Net Zero Strategy  Emergency planning framework in place to deal with major incidents  Ongoing discussion with national government for assistance with adaptation and regular updating of erosion mapping.  Development of approaches and investigation of funding approaches to enable resourcing for adaptation.  Managing reputation and media and comms across council	4	5	20	Very High  ↔
5a	Local/National Economy	CEO	Downturn in national / local economy  Issue of Welfare Reform National Policy - changes to benefit - universal credit rolled out  Supply chain shortages due to conflict  Increased cost of living, fuel shortages, construction costs, materials, plant and resource availability and hyper inflation	Increased workload for Council staff (Benefits/ Economic development/ homelessness) Increase in bad debts  Major projects put on hold and inability to meet requirements of capital programme  Downturn in housing market Uncertainty lead to a downturn in economy	Strong local economy (town deal and future high street successful funding)  Corporate planning  Monitoring basket of key indicators  Communications Strategy Great Yarmouth Economic Growth Strategy review  Monitoring current inflationary pressures	4	4	16	High  ↔
5b	Impact of inflation rise	Management Team	Increased demand for Council services  Increased food costs  Increased costs for goods and services	Increased costs, increased demand for services, scarcity of labour, scarcity of goods and supplies or other operational impacts which impair the Councils ability to deliver services for people within the borough  Community unrest  Increased Joblessness and Homelessness	Budget monitoring and project forecasting - review all budgets and project contingency       Homelessness funding	5	4	20	Very High  ↔

Risk ID No	Risk	Risk Owner	Description of Risk	Impacts	Action Plan	Current Rating			
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			Financial hardship cases due to energy cap and rising in energy and food costs / loss of household income		Government support and funding / Household Support fund				
6	Compliance with UK General Data Protection Regulations (UK GDPR)	Management Team	Data breaches of personal information	All staff must comply with the new regulations from 25th May 2018. Data Protection Policy, Data Protection Impact Assessment Policy & Record Management Policy must be reviewed annually and updated where necessary. All requests for information must contain a Privacy Notice or a link to a Privacy Notice on our website	Publication Data Protection Policy and creation of Records Management Policy, Data Impact Assessment Policy and Breach Notification Procedure. Quarterly reports to ELT on data breaches and highlighting any serious breaches.	3	3	9	Medium
		Head of Legal & Governance	Staff not completing their Data Protection training	Fines and costs	GDPR training provided to all staff and members and repeated annually. GDPR training also forms part of new starter induction. HR required to be informed of any recruitment to add to eLearning system and all temporary staff and consultants required to complete training				↔
		Executive Director - Resources	Some computer systems are not compliant with the new regulations regarding data deletion	Reputational damage / bad publicity resulting from Data Breaches	Procurement process has begun to replace or upgrade the non compliant computer systems. As part of this data records will be reviewed and those outside of their retention securely deleted				
		Management Team	Records outside of their retention are retained at various offsite locations	Insurance claims	A methodical review of offsite records has commenced, this is being carried out in a controlled manner with the support and oversight of the Data Protection Officer. Work in this area has had to be paused due to the Covid pandemic, redeployment of staff and lack of resources. Work commenced to progress in April / May 2023 with the aim of completing by end of October 2023.				
		Management Team	Capacity to undertake data cleansing and deletion.		Agile working policy covers / considers working from home and data protection.				
7a	Information Security	Management Team, IMT Manager & Head of Legal & Governance	Good management, protection of information	DWP refuse to correspond with GYBC electronically. Loss of capability to handle Housing Benefits and other issues	Security Policy and Digital Strategy. Information Security manager in post	3	3	9	Medium
			Number of cases of lost information by public and private bodies Need to attain criteria set by government to retain information flow with DWP (Department Works Pensions)	Information lost/mislaid therefore loss of reputation and potential legal claim	PSN Compliant / Accepted by DWP computer security (PSN) – Annual renewal  Realisation that information includes paper, people and computer  Monthly Governance Board meetings - data sharing policy with NHS to share NHS and GP data. Further works to comply with NHS data security tool kit				↔
7b	Cyber Security	Management Team, IMT Manager & Head of Legal & Governance	Cyber threats upon the Council's systems - data / systems hacked	Data could be shared for criminal use etc. Breaches of GDPR and non-compliance with policies and procedures	IT security procedures and IT security policy. Ensuring third parties security measures meets required standards. Investigation / follow up process into Cyber breaches internally and externally	5	4	20	Very High
			Increase cyber attach treat due to current conflict in Ukraine	Loss of IT Systems and Loss of Information	LGA Grant for Cyber Security and Cyber training				↔
			Services not recovered within reasonable timescale due to inadequate business continuity plans or loss of resilient capacity	Unable to deliver basic business services. Inability to recover to agreed service levels within agreed timescales	Information Technology Investment Group / Risk is a standing item on the agenda				
8	Data quality	Management Team, IMT Manager & Head of Legal & Governance	Records not maintained accurately or securely	Inaccurate data used for decision making	IT security procedures and IT Security Policy	3	3	9	Medium
					Data Management & Data quality action plan and Data Cleansing				↔

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9	Event Management - for large scale events held in the borough by a third party on Council Land	Head Marketing & Communications	Failure of event / duty of care	Cancellation / suspension of event	ESAG Group (Police, Highways, Ambulance Service, Fire Service, Coastguard and key GYBC staff), ESAG website and ESAG email address - ensure that we work together effectively through the ESAG structure to support the planning of large scale events and ensure we respond effectively if anything goes wrong	2	3	6	Medium
		Head of Environment and Sustainability Head of Property and Assets		Major incident  Reputational damage / bad publicity	Event Management Plan, Event Guidance and Guide to Councillors  Member & Officer Groups Involvement / consultation of key officers. External support to assist with the delivery of major events Engagement of stakeholders Online Event Notification form and centralised mailbox				↔
10a	Business Continuity	Management Team	Loss of facilities (flooding, fire etc) Loss of IT systems Loss of reputation Loss of staff time and system functionality Loss of staff (fuel strike, industrial action, single point of failure etc) Loss of temporary accommodation provider Ukraine war Energy outages / Fuel Strike	Service delivery impaired Inability to pay creditors/benefits Relocation of services  Resilience of teams significantly reduced due to response work Range of providers	Business Impact Assessments / 3rd Party Service Agreement Information Technology Investment Group The Loop - web-based programme and external provider Insurance Capability exists for staff to work from home and support key services Additional resource from NCC and monthly meetings with NCC to discuss SLA Business Continuity plans updated to included Agile Working  The UK have a range of reliable sources for oil imports. The UK is a significant producer of both crude oil and petroleum products, and holds oil stocks in the unlikely event of a major oil supply disruption. The Government has contingency plans in place to mitigate residual risks.	2	4	8	Medium  ↔
10b	Business Continuity - National Power Outages	Management Team	Severe weather disrupting power transmission	7 days to recover -disruption to communications, vulnerable residents, community care, loss of key services and impact on NHS	The government undertook a programme of exercises at LRFs and a national exercise in March 2023  The NRF managed a local workstream to understand how to address the key risks (communication, vulnerable residents, community care, how to manage a response without communications, loss of key services, NHS) alongside the national exercise.  GYBC resilient office identified at Wherry Way, recommendations made to implement emergency comms, refuelling process for generator and updated access for response staff. Paper prepared for Management Team with recommendations. Once approved recommendations will be implemented including response plan and training. NRF resilience group created comms process	2	5	10	High  ↔
10c	Business Continuity - Rolling Power Outages	Management Team	Rolling Power outages due to cold winter and disrupted supply	Disruption to community care, communications, emergency response and key services	Multi agency response to support the community  Business Continuity template reviewed to include section on power loss	2	5	10	High  ↔

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11	Management of Major Projects	ELT	<p>Failure to deliver project or project overspend / over running</p> <p>Resourcing and capacity - failure to deliver project and obtain funding</p> <p>The impact of increases to inflation, current issues with the supply chain and material prices e.g. steel, could have an impact on the delivery of key projects and contingency budget</p> <p>Reduced opportunities to effectively manage and achieve financial requirements of assets.</p> <p>Funding withdrawn due to programme delays</p> <p>Project governance not in place</p> <p>Failure to comply with funding agreement / conditions</p>	<p>Cancellation / suspension of project</p> <p>Reputational damage / bad publicity</p> <p>Financial impact on Council to ensure delivery of programmes and projects including affordability in medium/long term.</p> <p>Failure to met regeneration</p> <p>Failure to met government and other external funders guidelines for spending / reduced or cancellation of funding</p>	<p>Involvement / consultation of key officers</p> <p>Strengthen project management internally and external project support for the management of significant project</p> <p>Business Case and Risk Register / risk logs completed, monitored and updated. Review of contingency budgets and plans</p> <p>Suite of documents created for setting up &amp;, delivering and monitoring projects. Agreed governance structure for management of project</p> <p>Guidance on how to access assistance from Project Team and relevant service areas consulted at the outset</p> <p>Dedicated officer to manage the risk / issue and governance of all projects going forward, which can be followed / implemented by other team members.</p> <p>Understanding funding requirements and protecting spend</p> <p>Strong local economy</p>	3	3	9	Medium ↔
12a	Workforce Capacity	Management Team	<p>Departure of key individual</p> <p>Insufficient staff to undertake work / single point of failure</p> <p>Difficulty of recruitment / failure to recruit staff of suitable expertise and calibre</p> <p>Skills shortage / gaps in knowledge</p> <p>Staff workload levels increased due to impact of responding to major incident and maintaining business as usual.</p> <p>Lack of resource to deliver Health &amp; Safety</p> <p>Failure to comply with Health &amp; Safety legislation and corporate approach not consistently applied</p>	<p>Skills lost</p> <p>Negative impact on capacity of other staff</p> <p>Lack of delivery of service objectives</p> <p>Buying in of consultancy/temporary staff</p> <p>Fines and costs</p> <p>Increased demand for services and scarcity of labour / Delays in delivery of services</p> <p>Increased sickness absence</p> <p>Reduced productivity</p>	<p>Recruitment drive to fully staff and up resource new programmes of work</p> <p>BC Plan for single points of failure</p> <p>Workforce Planning - Organisational Development Plan, personal reviews and succession planning</p> <p>Business Strategy</p> <p>Agile working Policy. Emerging Health and Wellbeing Flexible Working Policy</p> <p>Monitoring of workload of staff at service, team and individual level. Additional short term staff resource (where possible) / Prioritisation of tasks / Risk Based approach</p> <p>Creation of Health &amp; Safety Co-Ordinators. Partnership arrangements for Resilience Officer to improve resilience in these key areas. .</p> <p>Employee Support Scheme and other wellbeing support</p> <p>Maximisation of external funding to support service delivery</p>	4	4	16	High ↔
12b	Capacity and Resilience of the Control Centre	Executive Director - People & Head Of Strategic Housing	<p>Loss of staff due to sickness and resignation to deliver Control Centre Service and Out of Hours Service</p>	<p>Insufficient staff to deliver the service safely.</p> <p>Shifts left uncovered</p> <p>Emergency alarm calls go unanswered, risk to health and life of residents reliant on the service.</p>	<p>Cover from within existing team, however not sustainable owing to high staff absence.</p> <p>Recruitment to fully staff. Training will be required to be provided to those recruited</p> <p>Temporary short-term cover from wider housing team with previous knowledge of the service.</p>	3	3	9	Medium ↔

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				<p>Out of hours call not answered, emergency repairs not being delivered, statutory emergency response to emergencies such as homelessness, unsafe building, environmental issues not being provided.</p> <p>Shifts covered by staff who are not fully trained, leading to mistakes and risk to health and life of residents reliant on the service and out of hours services not being provided correctly.</p> <p>Reputational damage to the council including impact on collaborative working relationships with partners and stakeholders.</p> <p>Increased sickness absence</p>	<p>As and When Register Review and investigate recruitment agencies (not an immediate solution)</p> <p>Report to ELT 22/06/2022 detailing short-to medium term solution to bolster resilience using an external provider to provide cover.</p> <p>Careline 365 contracted until July 2023 for out of hours resilience and call answering to cover sickness and breaks and leave - review of control centre to take forward to ELT.</p> <p>Sickness absence management</p>				
13	Changes in Government policies	CEO	Insufficient focus of organisation on "bigger" picture	<p>Loss of funding / funding opportunities</p> <p>Insufficient preparation for policy changes/ new responsibilities</p>	<p>Business Strategy</p> <p>Resource and waste strategy is currently out to consultation- Consultation are responded to and go through decision process</p>	3	3	9	Medium
									↔
14	Delivery of long term strategic objectives	ELT	<p>Council focuses on the issues of the day rather than a vision for the future</p> <p>Lack of political direction for strategic objectives</p> <p>Financial resources unavailable for to deliver the aims and ambitions identified</p>	<p>Non delivery of strategic objectives</p> <p>Negative impact on residents of the Borough</p> <p>Loss of reputation</p> <p>Implications on future funding / grants</p> <p>Timescale of projects not met due to unavailability of resources</p> <p>Impact of unexpected increased of project costs (e.g. resources, increasing costs)</p> <p>Pressure on finances</p>	<p>Medium Term Financial Strategy</p> <p>Service Planning</p> <p>Corporate plan &amp; Annual Action Plan</p> <p>Great Yarmouth Economic Growth Strategy</p> <p>Local Plan Core Strategy adopted and Local Plan Part 2 adoption November 2021 (to 2030)</p> <p>Investment (Town Deal / Future High street Fund Etc)</p> <p>Business Strategy</p> <p>Levelling Up Agenda</p>	2	4	8	Medium
									↔
15	Lack of community cohesion / community tensions	Executive Director – People	<p>Social changes / immigration / increase in unemployment</p> <p>Financial hardship cases due to energy cap and rising in energy and food costs</p> <p>Clinically Extremely Vulnerable (CEV) residents and Potentially Vulnerable People (PVP) requiring additional support</p>	<p>Increased reliance on benefits</p> <p>Increase neighbourly tensions/disputes owing to Lockdown measures</p> <p>Dispersal area for asylum seekers</p> <p>Increased joblessness</p> <p>Increased homelessness</p>	<p>Reviews of and better alignment of front-line services to ensure residents get the help and support they need through Multi-agency working across Public Health, Norfolk CC, Police, CCG/Integrated Case System (ICS), the two Primary Care Networks (PCNs) in the borough and the JPUH.</p> <p>Development of Information, Advice and Advocacy (IAA) services directly commissioned under Great Yarmouth's Community Champions' Programme and also those services by Norfolk CC's Adult Social Care's review of commissioned IAA and SIL (Social Isolation and Loneliness) contracts with VCSE organisations in the borough.</p> <p>Close working with the CCG/ICS in its Health Equalities Project (HEP).</p> <p>Two Community Hub multi-agency operating models are in place: one covering the Great Yarmouth &amp; Northern Villages PCN area (located in GFH) and one for the Gorleston and Southern Parishes PCN area (located at Shrublands).</p> <p>Community Managers supporting the two Community Hubs whereby residents and statutory/VCSE partner agencies collaborate to find solutions, support community capacity-building and thereby diffuse tensions and support social cohesion.</p>	2	4	8	Medium
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Risk ID No	Risk	Risk Owner	Description of Risk	Impacts	Action Plan	Current Rating			
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				Pressure on health, social care & welfare services  Issues with equality of access to services Increased crime rates and an increase in hate crime	Targeted work with the police and other partners to address new and emerging issues relating to housing enforcement, domestic abuse, community tensions and ASB  Household Support Fund Community Marshal Team - to support GYBC and other Partners within the locality board with out reach work for health and equalities Community Champion Programme and Community Voices - multi cultural and faith network - monthly meeting talking shop to understand issue in the community				
16	Infrastructure not being able to meet demand	Head of Growth & Capital Projects & CEO	New development (commercial and housing)	Increased traffic congestion  Lack of services (education/health/social)  Stalling of further investment  Compliance with Natural England requirements that development in some catchments cannot proceed if it increases levels of nutrients. Development can only proceed if 'nutrient neutral'.	Local Plan / Infrastructure Plan  Ongoing engagement with partner organisations for funding e.g. New Anglia LEP, National Highways, Clinical Commissioning Group, Anglian Water, Environment Agency, Norfolk CC etc  Local Plan Core Strategy adopted and Local plan Part 2 adopted GY Transport & Infrastructure Steering Group established and meet regularly Part of Norfolk Growth Group to discuss infrastructure issues across county & strategic planning framework	3	3	9	Medium  ↔
17	BT upgrade network from analogue to digital by 31st December 2025  Caister exchange due to be upgraded 2nd August 2022  <a href="https://www.openreach.co.uk/upgrading-the-UK-to-digital-phone-lines">https://www.openreach.co.uk/upgrading-the-UK-to-digital-phone-lines</a>	Executive Director - People & Head Of Strategic Housing	<b>Community Alarms</b>  600 wired analogue alarms deployed in the borough of which 70 are in Caister. Unclear whether analogue alarms plugged into a hub will work plus hubs do not have battery back-up.  Demand for digital alarms outstripping current supply for some providers. Plus, issues with suppliers obtaining some components required to manufacture the alarms make obtaining alarms difficult.  <b>Sheltered Housing</b>  33 sheltered sites totalling 945 properties that rely on analogue phone lines for the hard-wired warden call system.  Two sheltered sites in Caister totalling 70 properties. The central dialler (Rack) on each of the 33 sites will need upgrading including installing battery back-up to ensure the service can be maintained. <b>GYBC Housing Stock and Council Buildings</b>	Risk of emergency alarm call failing when the client presses the alarm in an emergency to request help. Assistive technology connected the alarm would also not work.  Risk to client's health and wellbeing.  Reputational risk, leading to a decline in cut in the service will impact revenue as number of clients could decline.  Sheltered housing tenants may not be able to use their alarm to call for assistance in an emergency. Assistive technology connected the alarm would also not work.  Risk to tenants' health and wellbeing	Capital bid to purchase additional units over 2-year period to replace all wired analogue alarms.  Waive standing orders to procure direct from a framework. Both Chiptech Go and Legrand are on the ESPO framework.  The council deploys only digital GSM alarms now, which work off the mobile network and have built in battery back-up of 36 hours.  Write to community alarm customers in the Caister area advising of the planned BT upgrade and support that the service can provide. Prioritising Caister to replace wired analogue alarms with GSM digital alarms as more become available. Temporary staff resource to support with distribution of the new digital GSM alarms  Access to the BT Stop Sell list which lists the areas that are digital and where BT will Stop providing analogue lines and instead Sell fibre. Capital bid to upgrade sheltered housing racks.  Trialling digital alarms from an alternative provider, with a view to placing an order. This provider has more stock availability than the current provider	3	5	15	High  ↔

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		Head of Property and Asset Management	Emergency phonelines in lifts rely on an analogue phone line	If power goes out there is a risk that any one trapped in a lift may be unable to use the dedicated alarm call to raise a call to allow them to be rescued and communicate with the Control Centre pending their rescue	City Fibre meeting to improve infrastructure in the borough				
18a	Sufficient resources and resilience to ensure effective procurement.	Head of Legal & Governance (Monitoring Officer)	Corporate procurement approach not consistently adopted  Services delivered on behalf of the Council not provided as expected by large/significant contracts / partnerships	Benefits of procurement strategy not realised  Efficiency savings not made or contract fail  Procured service not value for money / poor  Ensure compliance with legislation / regulations and Councils processes and procedures Adverse impact on service delivery and consequential publicity and reputational damage  Statutory requirements not met	Engagement of Procurement Specialist consultant  Adherence to new Contract Standing Orders  Procurement Strategy has been updated and partially implemented - training and awareness how we can build additional objectives and values and development of guidance on The Loop  Procurement Strategy has been updated and partially implemented - training and awareness how we can build additional objectives and values etc Management Team training to be delivered on new procurement bill and appropriate use of frameworks  Publication of transparency requirements for procurement of contracts and internal publication.  Review of contract management and procedures.	3	4	12	High  ↔
18b	Sufficient resources and resilience to ensure effective contract management	Management team	Failure to managed contract performance and corporate approach not consistently adopted  Contracts not managed / used to full potential and financial benefits not received by the Council  Contracts not able to be terminated / reviewed before contract end date  Contractor / business failure unable to deliver contract	Increase budgets  Contract disputes / Partners not engaged and bad relations  Penalties and costs Reputational damage if not managed effectively  Services not delivered efficiently	Staff training and guidance on The Loop  Consistent management and publication of Contract Register. Review of Contracts Register to ensure accurate and up to date  Contract standing orders contains a section on Contract Management  Performance monitoring and reporting to ensure good service quality and better value for money Appropriate governance principals and risk management in place - Risk Register  Consideration of dedicated contract management roles within services to improve accountability & capacity for managing major contracts. Role of contract manager defined.  Increased ownership and accountability on officer leading on particular contract. Ensure lead officers on contract are supported and given mechanisms to manage contracts effectively	4	3	12	High  ↔
19	Change Management	Head of Organisational Development	Key changes managed ineffectively	Service delivery is affected during implementation  Staff resource needed to undertake review  Council fails to capitalise on opportunity Targets not achieved  Funding is missed	Business Strategy and Change Management Policy  Application of a formal programme management framework  Monitoring of project plan Ongoing assessment of the project risks  Organisation Development Plan	3	2	6	Medium  ↔

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				Resources wasted Significant increase in construction costs, materials, plant and resource availability and hyper inflation Loss of key staff & staff morale	Departmental Managers Meetings Equalities and Diversity Inclusion Strategy and delivery Plan Staff Engagement Group and programme				
20	Tree, open and play spaces management	Director of Operational Services, Head of Environment and Sustainability & Head of Property & Asset Management	Failure to managed tree inspection and land management	Insurance claims and increased insurance premiums  Clarity on ownership of land across the Borough  Budget / maintenance requirements	A review of current inspection policy to ensure compliance with best practice  To include all amenity land within the Concerto Asset Database to provide a comprehensive database of ownership. Tree Strategy currently being reviewed - trees are being inspected but policy needs to be reviewed and formally adopted by GYBC Trees for city funding - maintenance funding for three years and Market Place public realm funding	4	3	12	High  ↔
21	Loss of Reputation	ELT / Head of IT, Marketing & Comms	Lack of transparency in decision-making process Factually incorrect or negative media reporting Inability to attract investment	Lack of trust from residents Loss of confidence from investors and key partners - project delivery Lack of sense of pride in the Place - don't managing flooding or finances	Clear and accurate Cabinet and Committee reports with recorded decisions available in the public domain Maintenance of a timely and effective relationship with representatives of the media/press. Clear communications plans in place to promote the council's Corporate Priorities & also for projects. Transparent stakeholder engagement incl. planning and evidence-gathering. Risk associated with joint ventures and other council funded partners. Understanding funding requirements and monitoring spend and delivery	3	3	9	Medium  ↔
22	IT systems capability and interaction	Management Team  IMT Manager	Some system will no longer be supported / maintained by the IT provider. Therefore has become unfit for purpose and causing service interruptions and issues	System costs are disproportionately costly based on functionality of system  Upgrades costly  Week in arrears - loss of possession cases due to the way information is held  Service interruptions and issues - resource implications  No document management - required to use two systems - increased risk of error Increase functionality  Systems don't talk together  Reduced productivity, increased timescales for completing tasks.	Aware of limitations of systems  Procurement of new systems  Internal processes to manage  Using as effectively as can and aware of weaknesses  Sub marketing testing  Road map / action plan of systems to be addressed and detailed business cases presented for approval to the IT Investment Group Digital transformation and strategy  Flexibility within home/office arrangements to minimise impact on productivity tasks.	4	4	16	High  ↔
24	Gaps in Insurance cover - insurers reducing cover in place with the result that Council assets may not be adequately covered	Executive Director - Resources	Reduced level or removal of cover provided by insurers	Increased self insurance and insurance reserve	Updated MTFs to earmark funds for self insurance including re-allocations to the insurance reserve.	2	3	6	Medium



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						Likelihood	Impact	Risk Rating	Direction of Travel
			Inadequate or no insurance cover could have significant financial implications, dependent on the value of the asset and the extent of the damage / loss.  Impact on increased financial risk to the Council due to the removal or reduced level of cover	Increased project costs	Annual review of insurance cover  Consultation with insurers for all major projects / development and business activities				↔
26	Failure to reduce the Carbon footprint of the Council as an organisation and Housing Stock  Failure to embrace sustainability and mitigate the impact of climate change	Executive Director - People & Head of Environment and Sustainability	Unable to effectively meet commitments identified with Carbon Reduction Plan including key milestones resulting in the Council not meeting its own carbon emissions target as being Net Zero by 2035.  Not effectively encouraging communities, businesses and individuals to mitigate their own contribution to and adapt to climate change  Not able to meet the council's commitment to reduce its carbon footprint and be at Net Zero by 2035.  Unable to out in place internal initiatives & support external partners, local groups & community-led projects to positively impact on the Climate, Biodiversity and Waste Challenges set-out in the Great Yarmouth Sustainability Strategy	Negative impact on the Council's reputation  Long term impact on the environment, economy, communities, biodiversity, health & wellbeing.  Communities not supported effectively or encouraged to reduce carbon emissions  Future benefits and opportunities to embed carbon reduction in supply chains not fully achieved.  Negative impact on staff and member morale  Negative impact on confidence of partners	Partnership working with other authorities and organisations via the Norfolk Climate Change Partnership (NCCP).  Embed carbon reduction/Net Zero in all council policies, plans and procurements/supply chain  Ensure adequate staff resources to co-ordinate and lead on direction of travel corporately. Climate Change Officer recruited - role to include monitoring of carbon footprint  Increased flexibility of working procedures and review of policies including home working and remote meetings.  Collaboration with staff and key stakeholders including working with New Anglia LEP and Norfolk CC. Joint member and officer groups to influence County decisions Increased understanding and working with communities and businesses via the facilitation of a Great Yarmouth Sustainability Forum.  Strategic plans in development setting out actions and what is to be delivered  Increased understanding and working with communities and businesses via the facilitation of a Great Yarmouth Sustainability Forum. GY Transport infrastructure group - drive to more sustainable transport - e-scooter, walking, cycling buses - drive to improve the network  Great South East Net Zero - funded by central government - Working with public sector organisations and their stakeholders to support the development and financing of local energy projects Review of assets - feasibility study	3	4	12	High  ↔
CONFIDENTIAL RISKS									
27						3	4	12	High  ↔
28						2	4	8	Medium

Risk ID No	Risk	Risk Owner	Description of Risk	Impacts	Action Plan	Current Rating			
						Likelihood	Impact	Risk Rating	Direction of Travel
									↔
CORPORATE RISKS RECOMMENDED TO BE ADDED									
23	Breach of Cabinet System	Head of Legal & Governance (Monitoring Officer)	Decisions could be challenged Unlawful decision or key decisions not considered Underestimating a key decision Deadline and time table difficult to or not meet Misunderstanding of new system	Longer lead in time for reports  Delay in decisions if deadline not met	Training provided to key staff and management  Key decision procedure - explains what and how to do it. Report deadline included on forward plan published on SharePoint Scrutiny provided a check and balance element Re-design of website and new report templates  Lessons learnt exercise to be undertaken to understand what has worked well and where improvements can be made.	3	3	9	Medium
25	Monitoring of Subsidiary Companies	ELT			Reports to Cabinet	2	4	8	Medium
25a	Equinox Enterprises Limited and Equinox Property Holdings Limited		Failure to comply with obligations to Council and meeting own statutory obligations Failure to communicate and consult with key stakeholders Failure to deliver service	Fines and costs  Adverse impact on service delivery with consequential publicity and reputational damage. Increased budgets Reputational damage if not managed effectively Significant financial implications and statutory requirements not met.	Board meetings  Monitoring of accounts and performance				
25b	Great Yarmouth Services Limited		Failure to comply with obligations to Council and meeting own statutory obligations  Breach of Teckal regulations Failure to comply with legislation Failure to communicate and consult with key stakeholders Failure to deliver service	Fines and costs  Adverse impact on service delivery with consequential publicity and reputational damage. Increased budgets Reputational damage if not managed effectively Significant financial implications and statutory requirements not met.	Governance structure - separation of duties  Board meetings Reports to Cabinet Monitoring of accounts and performance				
CORPORATE RISKS RECOMMENDED FOR REMOVAL									
	Emergence of new strain of Covid	ELT	Impact on service delivery and residents  Impact on acute and primary health	Disruption to service delivery including potential of staff absence and increased workloads	Agile working, ability to respond and reprioritise  Booster programmes / NHS App deleted Collaborative working with key stakeholders	2	2	4	Very Low
	Creation of Local Authority Subsidiary Company for Operational Services - Great Yarmouth Services Limited	Executive Director - People & Director of Operational Services	Failure to comply with legislation  Failure to communicate and consult with key stakeholders Failure to deliver service	Fines and costs  Adverse impact on service delivery with consequential publicity and reputational damage. Significant financial implications and statutory requirements not met. Increased budgets Reputational damage if not managed effectively	Project Manager and HR Manager Appointed  Various working groups created and meet on periodic basis / as and when required Quarterly meetings with trade unions  Reporting to Committee and ELT Workstreams for branding - IT and Legal Consideration for resourcing required by GYBC to deliver contract Engagement of services for specialist advice some outstanding issues to resolve being looked at officer and company board level	2	4	8	Medium

**URN:**

**Report Title:** Code of Corporate Governance

**Report to:** Audit, Risk and Standards Committee

**Date of meeting:** 17 July 2023

**Responsible Director / Officer:** Corporate Risk Officer Kaye Bate

#### **EXECUTIVE SUMMARY / INTRODUCTION**

This report contains an update to the Council's Code of Corporate Governance, in accordance with best practice.

#### **RECOMMENDATIONS:**

That the Audit, Risk and Standards Committee approve the updated Code of Corporate Governance.

## **1. Introduction**

- 1.1 The "Corporate Governance" started to receive prominence during the 1990s following a series of concerns about the way that organisations, both in the public and private sectors, were operating. These concerns prompted a number of reviews, most notably the Cadbury Report, and in 1994 the Committee on Standards in Public Life was created. The first report of the Committee introduced the seven principles of public life, what are now known as the Nolan Principles, which are enshrined as the fundamental principles of how those in public office should behave.
- 1.2 Following this, CIPFA and SOLACE worked together to produce a framework for Corporate Governance in the public sector. This was first produced in 2001 and re-issued in 2007 and 2016. This has formed the basis for the Great Yarmouth Borough Council's Code of Corporate Governance.
- 1.3 The Code of Corporate Governance is the framework of systems, processes, cultures and values by which the council is directed and controlled and through which it accounts to, engages with, and where appropriate leads the community. It enables the council to monitor the achievement of its strategic objectives and is based upon the 7 principles of the International Framework: Good Governance in the Public Sector. The tools that make up the framework provide structures and guidance that Councillors and Officers require in order to ensure effective governance.
- 1.4 Good governance supports the Council through:
  - Enabling the Council to achieve its objectives in an open and accountable way
  - Ensures decisions are sound and lawful, upholding the Council's reputation and minimising the risk of financial loss
  - Ensures decisions take into account local people's needs and priorities
  - Giving the public confidence in the work we do

- 1.5 This report seeks to obtain the support of the Audit and Risk Committee for the updated Code of Corporate Governance.
- 1.6 The seven principles of good governance are:
- A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of the law
  - B. Ensuring openness and comprehensive stakeholder engagement
  - C. Defining outcomes in terms of sustainable economic, social and environmental benefits
  - D. Determining the interventions necessary to optimise the achievement of intended outcomes
  - E. Developing the entity's capacity, including the capability of its leadership and the individuals within it
  - F. Managing risks and performance through robust internal control and strong public financial management
  - G. Implementing good practices in transparency, reporting and audit, to deliver effective accountability
- 1.7 From a legal perspective, the Council is required at least once a year to undertake a review of the effectiveness of its system of internal control and include a statement of this review (the Annual Governance Statement) with its published Statement of Accounts. The Code of Practice on Local Authority Accounting, which the Council follows when preparing its Statement of Accounts, expects that authorities should give regard to the CIPFA guidance when preparing their Annual Governance Statement.

## **2 Work to Date / Proposal**

### **CODE OF CORPORATE GOVERNANCE**

- 2.1 The CIPFA Guidance states that “to achieve good governance, each local authority should be able to demonstrate that its governance structures comply with the core and sub-principles contained within this Framework. It should therefore develop and maintain a local code of governance / governance arrangements reflecting the principles set out”
- 2.2 Officers have reviewed the Council’s current governance arrangements against the CIPFA Principles of good governance, sub-principles and examples of systems, processes, documentation, and other evidence demonstrating compliance. This has generally shown the Council can demonstrate that it has a high degree of compliance with the principles and sub-principles although there is room for development.
- 2.3 An Action Plan was created for 2022/2023 of areas identified in the Code of Corporate Governance for the areas where improvements were to be made during the year. Officers were contacted throughout the year to request progress being made to implement these improvements.

## **3 Impact / Next Steps**

- 3.1 An Action Plan has been created for 2023/2024 of areas identified in the Code of Corporate Governance of areas where improvements are to be made during the year. Officers will be contacted throughout the year to provide a progress update.

## **4 Financial Implication**

- 4.1 There are no direct financial implications arising from this report.

## **5 Risk Implications**

5.1 There are no direct risks or implications arising from this report.

## **6 Legal Implications**

6.1 There are no direct legal implications arising from this report.

## **7 Conclusions**

7.1 The attached Code of Corporate Governance shows that that it has a high degree of compliance with the principles and sub-principles. Officers have identified areas where work is to be undertaken to further strengthen the governance arrangements and works will continue during the year to progress with the implementation of these areas to be developed.

## **8. Background Papers**

*Areas of consideration: e.g. does this report raise any of the following issues and if so how have these been considered/mitigated against?*

<b>Consultations</b>	<b>Comment</b>
Monitoring Officer Consultation:	
Section 151 Officer Consultation:	
Existing Council Policies:	
Equality Issues/EQIA assessment:	No



## CODE OF CORPORATE GOVERNANCE

<b>Author</b>	<b>Corporate Risk Officer</b>
<b>Date</b>	<b>April 2023</b>
<b>Document Status</b>	<b>Version 12 – Final</b>

### **Good governance**

Good governance is about how the council ensures that it is doing the right things, in the right way, for the communities it serves, in a timely, inclusive, open, honest and accountable manner.

### **Our commitment**

Great Yarmouth Borough Council is committed to upholding the highest possible standards of good corporate governance, believing that good governance leads to high standards of management, strong performance, effective use of resources, increased public involvement and trust in the council and ultimately good outcomes.

Good governance flows from shared values, culture and behaviour and from systems and structures. The Code of Corporate Governance is a public statement that sets out the framework through which the council meets its commitment to good corporate governance.

The Governance Framework comprises the systems, processes, cultures and values by which the council is directed and controlled and through which it accounts to, engages with, and where appropriate leads the community. It enables the council to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate cost-effective services.

Good governance supports the Council through:

- Enabling the Council to achieve its objectives in an open and accountable way
- Ensures decisions are sound and lawful, upholding the Council's reputation and minimising the risk of financial loss
- Ensures decisions take into account local people's needs and priorities
- Giving the public confidence in the work we do

This local code of governance has been developed in accordance with and is consistent with Delivering Good Governance in Local Authorities (CIPFA/SOLACE) which builds on the seven Principles for the Conduct of Individuals of Public Life. The core governance principles of the council are:

- A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of the law
- B. Ensuring openness and comprehensive stakeholder engagement
- C. Defining outcomes in terms of sustainable economic, social and environmental benefits
- D. Determining the interventions necessary to optimise the achievement of intended outcomes
- E. Developing the entity's capacity, including the capability of its leadership and the individuals within it
- F. Managing risks and performance through robust internal control and strong public financial management
- G. Implementing good practices in transparency, reporting and audit, to deliver effective accountability

This document describes how the council achieves the seven principles of good governance and describes how the council's corporate governance arrangements will be monitored and reviewed.

Great Yarmouth Borough Council works to improve the lives of its residents. We aim to retain and improve the quality of life and prosperity of Great Yarmouth for now and future generations, making it one of the best places to live and work in the Country. We are entrusted with public funds and aim to spend these wisely to improve outcomes in our District.

### **Monitoring and Reporting**

The Council will undertake an annual review of its governance arrangements to ensure continuing compliance with best practice to provide assurance that corporate governance arrangements are adequate and operating effectively in practice. Where reviews of the corporate governance arrangements have revealed gaps, actions will be planned to enhance the governance arrangements accordingly.

Additionally, the Council is required to prepare and publish an annual governance statement in accordance with this framework under Regulation 4(2) of the Accounts and Audit (Amendment) (England) Regulations 2006. This will be submitted to the Audit, Risk and Standards Committee for consideration and will form part of the Council's annual statement of accounts.

The annual governance statement should include:

- an acknowledgement of responsibility for ensuring that there is a sound system of governance (incorporating the system of internal control) and reference to the authority's code of governance;
- reference to and assessment of the effectiveness of key elements of the governance framework and the role of those responsible for the development and maintenance of the governance environment;
- an opinion on the level of assurance that the governance arrangements can provide and that the arrangements continue to be regarded as fit for purpose in accordance with the governance framework;
- an agreed action plan showing actions taken, or proposed, to deal with significant governance issues;
- reference to how issues raised in the previous year's annual governance statement have been resolved;
- a conclusion – a commitment to monitoring implementation as part of the next annual review.

The Chief Executive Officer and the Leader of the Council have joint responsibility as signatories for its accuracy and completeness.

In reviewing and approving the Annual Governance Statement, members will be provided with detailed information regarding the effectiveness of the governance arrangements and systems of control and how these address the key risks faced by the Council. Those assurances will be available from a wide range of external sources, including internal and external inspectorates and managers across the Council.

The Council will continually strive to operate an assurance framework, embedded into its business processes, that maps corporate objectives to risks, controls and assurances. This framework and regular reports on its application and effectiveness will provide members with assurances to support the Annual Governance Statement and will help members to identify whether corporate objectives and significant business risks are being properly managed.



## **Seven principles for the conduct of individuals in public life.**

The governance framework is supported by the seven **Principles of Public Life**, which set the standards of conduct and behaviour to which Councillors and employees should aspire in their day-to-day dealings.

### **1. Selflessness**

Holders of public life should act solely in terms of the public interest. They should not do so in order to gain financial or other benefit for themselves, their family or their friends.

### **2. Integrity**

Holder of public life should not place themselves under any financial or other obligation to outside individuals or organisations that might seek to influence them in the performance of their duties.

### **3. Objectivity**

In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, holders of public office should make choices on merit.

### **4. Accountability**

Holders of public office are accountable to the public for their decisions and actions and must submit themselves to whatever scrutiny is appropriate to their office.

### **5. Openness**

Holders of public office should be as open as possible about all the decisions and actions that they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands.

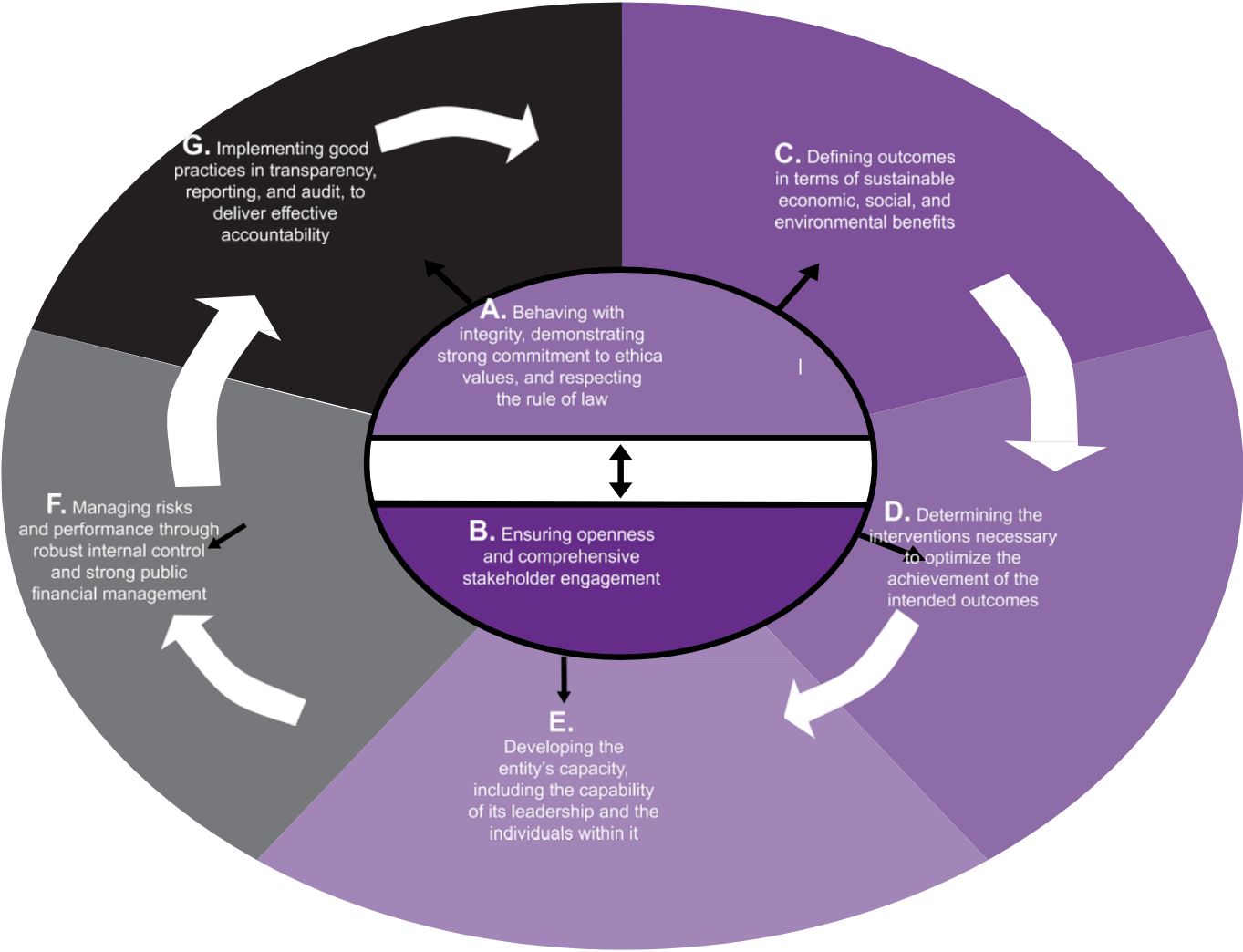
### **6. Honesty**

Holders of public office have a duty to declare any private interest relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest.

### **7. Leadership**

Holders of public office should promote and support these principles by leadership and example.

Achieving the Intended Outcomes While Acting in the Public Interest at all Times



**Core Principle A - Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law**

Local government organisations are accountable not only for how much they spend, but also for how they use the resources under their stewardship. This includes accountability for outputs, both positive and negative, and for the outcomes they have achieved. In addition, they have an overarching responsibility to serve the public interest in adhering to the requirements of legislation and government policies. It is essential that, as a whole, they can demonstrate the appropriateness of all their actions and have mechanisms in place to encourage and enforce adherence to ethical values and to respect the rule of law.

**Sub - Principle - Behaving with integrity**

The behaviours and actions that can demonstrate this:	Source documents
<ul style="list-style-type: none"><li>• Ensuring members and officers behave with integrity and lead a culture where acting in the public interest is visibly and consistently demonstrated thereby protecting the reputation of the council</li><li>• Ensuring members take the lead in establishing specific standard operating principles or values for the organisation and its staff and that they are communicated and understood. These should build on the Seven Principles of Public Life (the Nolan Principles)</li><li>• Leading by example and using the above standard operating principles or values as a framework for decision making and other actions</li><li>• Demonstrating, communicating and embedding the standard operating principles or values through appropriate policies and processes which are reviewed on a regular basis to ensure that they are operating effectively</li></ul>	<ul style="list-style-type: none"><li>➤ The Council's Constitution</li><li>➤ Councils Vision and Core values</li><li>➤ Members Code of Conduct / induction / training</li><li>➤ Register of members interest</li><li>➤ Declaration of interest guidance</li><li>➤ Employees code of conduct / Officer Register of Gifts and Hospitality. Officers Register of Interest</li><li>➤ Agreed Behaviours Framework</li><li>➤ HR Policies and procedures e.g. Grievance policy and procedure</li><li>➤ Financial regulations and standing orders</li><li>➤ Contract procedure rules / Procurement Strategy - Adopted Chartered Institute of Procurement &amp; Supply (CIPS) Code of Ethics</li><li>➤ Scheme of delegation</li><li>➤ Statutory roles</li><li>➤ Whistleblowing Policy and Anti Fraud, Corruption and Bribery Policy.</li><li>➤ Complaints and Compliments procedure</li><li>➤ Staff learning hours</li><li>➤ Performance Management Framework</li><li>➤ Data Handling &amp; Security Breaches</li><li>➤ Freedom of information (FOI) &amp; EIR – Environmental Information Regulations system &amp; procedures –</li><li>➤ Professional Membership / Qualifications Code of Conduct</li><li>➤ Equality and Diversity Exclusion Strategy (ensure an inclusive organisation)</li><li>➤ Planning Enforcement Policy</li><li>➤ Planning Protocols</li><li>➤ Communications Protocols</li><li>➤ Corporate Enforcement Policy</li></ul>

**Sub – Principle - Demonstrating strong commitment to ethical values**

The behaviours and actions that can demonstrate this:	Source documents
<ul style="list-style-type: none"> <li>• Seeking to establish, monitor and maintain the Council’s ethical standards and performance</li> <li>• Underpinning personal behaviour with ethical values and ensuing they permeate all aspects of the Council’s culture and operation</li> <li>• Developing and maintaining robust policies and procedures which place emphasis on agreed ethical values</li> <li>• Ensuring that external providers of services on behalf of the council are required to act with integrity and in compliance with high ethical standards expected by the council</li> </ul>	<ul style="list-style-type: none"> <li>➤ The Council’s Constitution</li> <li>➤ Council’s vision and core values</li> <li>➤ Members code of conduct</li> <li>➤ Officers code of conduct</li> <li>➤ Agreed Behaviours Framework</li> <li>➤ HR Policies and procedures</li> <li>➤ Anti Fraud, Corruption and Bribery Policy</li> <li>➤ Complaints and Compliments procedure</li> <li>➤ Partnership Governance Framework</li> <li>➤ Scheme of delegation</li> <li>➤ Standing Orders</li> <li>➤ Contract procedure rules / Procurement Strategy - Adopted Chartered Institute of Procurement &amp; Supply (CIPS) Code of Ethics.</li> <li>➤ Professional Membership / Qualification Codes of Conduct</li> </ul>

## Sub – Principle - Respecting the Rule of Law

The behaviours and actions that can demonstrate this:	Source documents
<ul style="list-style-type: none"> <li>• Ensuring members and staff demonstrate a strong commitment to the rule of the law as well as adhering to relevant laws and regulations</li> <li>• Creating the conditions to ensure that the statutory officers, other key post holders and members are able to fulfil their responsibilities in accordance with legislative and regulatory requirements</li> <li>• Striving to optimise the use of the full powers available for the benefit of citizens, communities and other stakeholders</li> <li>• Dealing with breaches of legal and regulatory provisions effectively</li> <li>• Ensuring corruption and misuse of power are dealt with effectively</li> </ul>	<ul style="list-style-type: none"> <li>➤ Council vision and core values</li> <li>➤ The Council’s Constitution</li> <li>➤ Role of the Monitoring Officer as per the constitution</li> <li>➤ Members induction and training</li> <li>➤ Scheme of delegation</li> <li>➤ Anti fraud, Corruption and Bribery policy, Anti Money Laundering Policy and Whistleblowing Policy.</li> <li>➤ Formal complaints and compliment procedure</li> <li>➤ Staff are required to hold relevant professional qualifications and comply with the law and codes of conduct.</li> <li>➤ Subscriptions to services to ensure staff are provided with appropriate professional support</li> <li>➤ HR policies and procedures</li> <li>➤ Standing Orders</li> <li>➤ Availability of professional legal advice and early engagement</li> <li>➤ Report templates / positive sign off – increased consultation at pre report stage enables issues to be fully explored before report is put to Members</li> <li>➤ Data Protection Policy</li> </ul>

## Core Principle B - Ensuring openness and comprehensive stakeholder engagement

Local government is run for the public good, organisations therefore should ensure openness in their activities. Clear, trusted channels of communication and consultation should be used to engage effectively with all groups of stakeholders, such as individual citizens and service users, as well as institutional stakeholders

### Sub Principle – Openness

The behaviours and actions that can demonstrate this:	Source documents
<ul style="list-style-type: none"> <li>Ensuring an open culture through demonstrating, documenting and communicating the council's commitment to openness</li> <li>Making decisions that are open about actions, plans, resource use, forecasts, outputs and outcomes. The presumption is for openness. If that is not the case, a justification for the reasoning for keeping a decision confidential should be provided</li> <li>Providing clear reasoning and evidence for decisions in both public records and explanations to stakeholders and being explicit about the criteria, rationale and considerations used. In due course, ensuring that the impact and consequences of those decisions are clear</li> <li>Using formal and informal consultation and engagement to determine the most appropriate and effective interventions / courses of action</li> </ul>	<ul style="list-style-type: none"> <li>➤ 'The Plan' - Corporate Plan 2020 - 2025</li> <li>➤ Annual Action Plan - reviewed &amp; published annual basis</li> <li>➤ Local Plan and other planning policy documents</li> <li>➤ Statement of Community Involvement (planning)</li> <li>➤ Council's vision and core values</li> <li>➤ Agreed Behaviours Framework</li> <li>➤ Council Website</li> <li>➤ The Council's Constitution</li> <li>➤ Internal Audit</li> <li>➤ Cabinet system, agenda, report template &amp; minutes.</li> <li>➤ Meetings held in private where necessary</li> <li>➤ Record of decisions and supporting materials</li> <li>➤ Decision list published</li> <li>➤ Scheme of Delegation</li> <li>➤ Forward planning</li> <li>➤ FOI Policy statement and Publication Scheme</li> <li>➤ Data champions</li> <li>➤ Register of member interests</li> <li>➤ Statement of Accounts</li> <li>➤ Corporate Communications Strategy/ Communications Protocol</li> <li>➤ Quarterly Projects and Measures</li> <li>➤ Performance Report</li> <li>➤ Customer Service Charter embedded within the Council &amp; performance measures. Introduction &amp; awareness of these standards are in place for new employees</li> <li>➤ Economic Growth Strategy</li> <li>➤ Resident and User Surveys / Online feedback</li> <li>➤ Culture, Heritage and Tourism Strategy</li> <li>➤ Residents Engagement Strategy</li> <li>➤ Equality, Diversity and Inclusion Strategy Action Plan</li> <li>➤ Ombudsman and complaints annual figures reported to A &amp; R and code of conduct hearing to standards committee (sub committee part of A &amp; R)</li> <li>➤ Town Deal Board - monitor and report town deal)</li> <li>➤ Equality, Diversity and Inclusion Strategy Action Plan</li> </ul>

## Sub – Principle – Engaging comprehensively with institutional stakeholders

The behaviours and actions that can demonstrate this:	Source documents
<ul style="list-style-type: none"> <li>Effectively engaging with institutional stakeholders to ensure that the purpose, objectives and intended outcomes for each stakeholder relationship are clear so that outcomes are achieved successfully and sustainably</li> <li>Developing formal and informal partnerships to allow for resources to be used more efficiently and outcomes achieved more effectively</li> <li>Ensuring that partnerships are based on: <ul style="list-style-type: none"> <li>– trust</li> <li>– a shared commitment to change</li> <li>– a culture that promotes and accepts challenge among partners</li> </ul> and that the added value of partnership working is explicit</li> </ul>	<ul style="list-style-type: none"> <li>➤ The Council’s Constitution</li> <li>➤ Local Plan and other planning policy documents</li> <li>➤ Consultation</li> <li>➤ Each partnership will design its own terms of reference / legal framework / constitution as appropriate. It would be the responsibility of the GYBC lead officer to ensure that it fits in with the Council’s current corporate priorities / plans.</li> <li>➤ Partnership Governance Framework</li> <li>➤ Service Level Agreements</li> <li>➤ Advice given to members in relation to outside bodies – see role of Councillors in Constitution</li> <li>➤ Consultation with unions</li> <li>➤ Corporate Communications Strategy/communications protocol</li> <li>➤ Parish Liaison meetings</li> <li>➤ Open forums</li> <li>➤ Networking</li> <li>➤ Parish meetings</li> <li>➤ Developer forums</li> <li>➤ Steering Groups / Boards</li> <li>➤ Economic Growth Strategy - reference group</li> <li>➤ Culture, Heritage and Tourism Strategy</li> <li>➤ Funding agreements / agreements with external funders</li> <li>➤ Two community partnership aligning to primary care networks</li> <li>➤ External Funders e.g. Town Deal Funding – understanding funding requirements and protecting spend</li> <li>➤ Integrated Care System (ICS) from July 2022 – Health and Wellbeing Partnership - consultative forum reporting into the Gt Yar &amp; Waveney Place Board</li> <li>➤ Working Groups with relevant stakeholders</li> </ul>

## Sub – Principle – Engaging with individual citizens and service users effectively

The behaviours and actions that can demonstrate this:	Source documents
<ul style="list-style-type: none"> <li>• Establishing a clear policy on the type of issues that the Council will meaningfully consult with or involve communities, individual citizens, service users and other stakeholders to ensure that service (or other) provision is contributing towards the achievement of intended outcomes.</li> <li>• Ensuring that communication methods are effective, and that members and officers are clear about their roles with regard to community engagement</li> <li>• Encouraging, collecting and evaluating the views and experiences of communities, citizens, service users and organisations of different backgrounds including reference to future needs</li> <li>• Implementing effective feedback mechanisms in order to demonstrate how views have been taken into account</li> <li>• Balancing feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity</li> <li>• Taking account of the impact of decisions on future generations of taxpayers and service users</li> </ul>	<ul style="list-style-type: none"> <li>➤ ‘The Plan’ – Corporate Plan 2020 – 2025</li> <li>➤ Annual Action Plan – reviewed &amp; published annual basis</li> <li>➤ Local Plan and other planning policy documents</li> <li>➤ Area Committees / Parish meetings</li> <li>➤ Consultation</li> <li>➤ Networking</li> <li>➤ Online feedback</li> <li>➤ Community Impact Assessment</li> <li>➤ Communication handbook / tenant involvement webpage</li> <li>➤ Tenants Satisfaction Surveys – annual reporting to commence in 2024</li> <li>➤ Resident Engagement Strategy for Housing Tenants</li> <li>➤ Resident and User Surveys</li> <li>➤ Corporate Communications Strategy/communications protocol</li> <li>➤ Equality, Diversity and Inclusion Strategy Action Plan.</li> <li>➤ Compliments and Complaints procedure</li> <li>➤ Community Marshals / Community Voices (process to capture – trends emerging</li> <li>➤ Community Hub Operating module</li> </ul>



## Core Principle C - Defining outcomes in terms of sustainable economic, social, and environmental benefits

The long-term nature and impact of many of local government's responsibilities mean that it should define and plan outcomes and that these should be sustainable. Decisions should further the organisation's purpose, contribute to intended benefits and outcomes, and remain within the limits of authority and resources. Input from all groups of stakeholders, including citizens, service users, and institutional stakeholders, is vital to the success of this process and in balancing competing demands when determining priorities for the finite resources available.

### Sub -Principle - Defining outcomes

The behaviours and actions that can demonstrate this:	Source documents
<ul style="list-style-type: none"><li>• Having a clear vision, which is an agreed formal statement of the organisation's purpose and intended outcomes containing appropriate performance indicators, which provide the basis for the organisation's overall strategy, planning and other decisions</li><li>• Specifying the intended impact on, or changes for, stakeholders including citizens and service users. It could be immediately or over the course of a year or longer</li><li>• Delivering defined outcomes on a sustainable basis within the resources that will be available</li><li>• Identifying and managing risks to the achievement of outcomes</li><li>• Managing service users expectations effectively with regard to determining priorities and making the best use of the resources available</li></ul>	<ul style="list-style-type: none"><li>➤ 'The Plan' - Corporate Plan 2020 – 2025</li><li>➤ Annual Action Plan – reviewed and published on an annual basis. Plan incorporates Performance Indicators</li><li>➤ Business Strategy</li><li>➤ Council's Vision and Core values</li><li>➤ Executive Leadership Team</li><li>➤ Risk Management Framework and procedures</li><li>➤ Corporate Risk Register</li><li>➤ Statement of Accounts</li><li>➤ Annual Financial Report</li><li>➤ Annual Corporate Planning and performance cycle</li><li>➤ Annual and Quarterly Performance Report</li><li>➤ Capital programme process</li><li>➤ Capital Strategy</li><li>➤ Corporate Communications Strategy/communications protocol</li><li>➤ Economic Growth Strategy -quarterly update to Cabinet of progress with Action Plan</li><li>➤ Culture, Heritage and Tourism Strategy</li><li>➤ Local Plan – annual monitoring report for housing target</li><li>➤ Sustainability Strategy and Action Plan</li><li>➤ External Funders e.g. Town Deal Funding – understanding funding requirements and protecting spend</li></ul>

**Sub - Principle - Sustainable economic, social and environmental benefits**

The behaviours and actions that can demonstrate this:	Source documents
<ul style="list-style-type: none"> <li>• Considering and balancing the combined economic, social and environmental impact of policies and plans when taking decisions about service provision</li> <li>• Taking a longer-term view with regard to decision making, taking account of risk and acting transparently where there are potential conflicts between the Council's intended outcomes and short-term factors such as the political cycle or financial constraints</li> <li>• Determining the wider public interest associated with balancing conflicting interests between achieving the various economic, social and environmental benefits, through consultation where possible, in order to ensure appropriate trade-offs</li> <li>• Ensuring fair access to services</li> </ul>	<ul style="list-style-type: none"> <li>➤ 'The Plan' - Corporate Plan 2020 – 2025</li> <li>➤ Annual Action Plan - reviewed and published on an annual basis</li> <li>➤ Local Plan and other planning policy documents</li> <li>➤ Consultation</li> <li>➤ Annual Statement of Accounts</li> <li>➤ External Audit reports</li> <li>➤ Community impact assessments</li> <li>➤ Annual Financial Report</li> <li>➤ Annual and Quarterly Performance Reporting</li> <li>➤ Consultation strategy</li> <li>➤ Capital programme process</li> <li>➤ Equality, Diversity and Inclusion Strategy Action Plan</li> <li>➤ Risk Management Framework</li> <li>➤ Report template requires that consultation is undertaken with S151 and Monitoring officers before report is considered by Members.</li> <li>➤ Sustainability Strategy and Action Plan</li> <li>➤ Locality Strategy and Action Plan</li> </ul>

## Core Principle D - Determining the interventions necessary to optimise the achievement of the intended outcomes

Local government achieves its intended outcomes by providing a mixture of legal, regulatory, and practical interventions (courses of action). Determining the right mix of these courses of action is a critically important strategic choice that local government has to make to ensure intended outcomes are achieved. They need robust decision-making mechanisms to ensure that their defined outcomes can be achieved in a way that provides the best trade-off between the various types of resource inputs while still enabling effective and efficient operations. Decisions made need to be reviewed frequently to ensure that achievement of outcomes is optimised.

### Sub -Principle – Determining interventions

The behaviours and actions that can demonstrate this:	Source documents
<ul style="list-style-type: none"><li>• Ensuring decision makers receive objective and rigorous analysis of a variety of options indicating how intended outcomes would be achieved and associated risks. Therefore, ensuring best value is achieved however services are provided.</li><li>• Considering feedback from citizens and service users when making decisions about service improvements or where services are no longer required in order to prioritise competing demands within limited resources available including people, skills, land and assets and bearing in mind future impacts</li></ul>	<ul style="list-style-type: none"><li>➤ 'The Plan' - Corporate Plan 2020 – 2025</li><li>➤ Annual Action Plan - reviewed and published on an annual basis</li><li>➤ Corporate Plan consultation</li><li>➤ Business cases</li><li>➤ Community Impact Assessment</li><li>➤ Equality, Diversity and Inclusion Strategy Action Plan</li><li>➤ Tenants and Leaseholder Satisfaction Surveys</li><li>➤ Resident and User Surveys</li><li>➤ Online Surveys</li><li>➤ Partnership Governance Framework and Partnership Register</li><li>➤ Residents Engagement Strategy</li><li>➤ 6 monthly neighbourhood report - compliance and performance for the councils housing stock</li><li>➤ Community Hub Operating module</li></ul>

## Sub – Principle - Planning interventions

The behaviours and actions that can demonstrate this:	Source documents
<ul style="list-style-type: none"> <li>• Establishing and implementing robust planning and control cycles that cover strategic and operational plans, priorities and targets</li> <li>• Engaging with internal and external stakeholders in determining how services and other courses of action should be planned and delivered</li> <li>• Considering and monitoring risks facing each partner when working collaboratively, including shared risks</li> <li>• Ensuring arrangements are flexible and agile so that the mechanisms for delivering goods and services can be adapted to changing circumstances</li> <li>• Establishing appropriate key performance indicators (KPIs) as part of the planning process in order to identify how the performance of services and projects is to be measured</li> <li>• Ensuring capacity exists to generate the information required to review service quality regularly</li> <li>• Preparing budgets in accordance with objectives, strategies and the medium term financial plan</li> <li>• Informing medium and long term resource planning by drawing up realistic estimates of revenue and capital expenditure aimed at developing a sustainable funding strategy</li> </ul>	<ul style="list-style-type: none"> <li>➤ ‘The Plan’ – Corporate Plan 2020 – 2025</li> <li>➤ Corporate Plan consultation</li> <li>➤ Annual Action Plan – reviewed and published on an annual basis. Plan incorporates Performance Indicators</li> <li>➤ Planning process</li> <li>➤ Partnership Governance Framework</li> <li>➤ Consultation</li> <li>➤ Community Impact Assessment</li> <li>➤ Corporate Communications Strategy/communications protocol</li> <li>➤ Project and Programme Team and project guidance</li> <li>➤ Development of Share Point</li> <li>➤ Tenant and Leaseholder Satisfaction Surveys</li> <li>➤ Resident and User Surveys</li> <li>➤ Online Surveys</li> <li>➤ Service Improvement Plans</li> <li>➤ Employee Surveys</li> <li>➤ Financial regulations</li> <li>➤ Medium Term Financial Strategy and Business Strategy</li> <li>➤ Budget Monitoring / Line by Line review of Revenue Budget</li> <li>➤ Monitoring of Capital Projects</li> <li>➤ Development of Resident Engagement Strategy with residents of the Council’s estates and homes</li> <li>➤ External Funders e.g. Town Deal Funding – understanding funding requirements and protecting spend</li> </ul>

## Sub – Principle - Optimising achievement of intended outcomes

The behaviours and actions that can demonstrate this:	Source documents
<ul style="list-style-type: none"> <li>• Ensuring the medium term financial strategy integrates and balances service priorities, affordability and other resource constraints</li> <li>• Ensuring the budgeting process is all-inclusive, taking into account the full cost of operations over the medium and longer term</li> <li>• Ensuring the medium term financial strategy sets the context for ongoing decisions on significant delivery issues or responses to changes in the external environment that may arise during the budgetary period in order for outcomes to be achieved while optimising resource usage.</li> <li>• Ensuring the achievement of ‘social value’ through service planning and commissioning. The Public Services (Social Value) Act 2012 states that this is ‘the additional benefit to the community .... Over and above the direct purchasing of goods, services and outcomes’</li> </ul>	<ul style="list-style-type: none"> <li>➤ ‘The Plan’ - Corporate Plan 2020 - 2025</li> <li>➤ Annual Action Plan - reviewed and published on an annual basis</li> <li>➤ Risk Management Framework</li> <li>➤ Corporate Risk Register</li> <li>➤ Annual Financial Report</li> <li>➤ Annual and Quarterly Performance Report</li> <li>➤ Medium Term Financial Strategy and Business Strategy</li> <li>➤ Financial Regulations</li> <li>➤ Monitoring of Capital Projects</li> <li>➤ Project Management.</li> <li>➤ External Project Management brought into key projects</li> <li>➤ Executive Leadership Team / Management Team</li> <li>➤ Business Continuity Plans</li> <li>➤ Emergency Planning</li> <li>➤ Line by Line reviews of Revenue Budget</li> <li>➤ Service Improvement Plans</li> <li>➤ Locality Strategy and Action Plan – overseen by health and wellbeing partnership</li> <li>➤ Culture Heritage and Tourism Strategy</li> <li>➤ Corporate Peer Review</li> </ul>

## Core Principle E - Developing the entity's capacity, including the capability of its leadership and the individuals within it

Local government needs appropriate structures and leadership, as well as people with the right skills, appropriate qualifications and mind set, to operate efficiently and effectively and achieve intended outcomes within the specified periods. A local government organisation must ensure that it has both the capacity to fulfil its own mandate and to make certain that there are policies in place to guarantee that its management has the operational capacity for the organisation as a whole. Because both individuals and the environment in which an organisation operates will change over time, there will be a continuous need to develop its capacity as well as the skills and experience of individual staff members. Leadership in local government is strengthened by the participation of people with many different types of backgrounds, reflecting the structure and diversity of communities.

### Sub - Principle - Developing the Council's capacity

The behaviours and actions that can demonstrate this:	Source documents
<ul style="list-style-type: none"><li>• Reviewing operations, performance and use of assets on a regular basis to ensure their continuing effectiveness</li><li>• Improving resource use through appropriate application of techniques such as benchmarking and other options in order to determine how resources are allocated so that outcomes are achieved effectively and efficiently</li><li>• Recognising the benefits of partnerships and collaborative working where added value can be achieved</li><li>• Developing and maintaining an effective workforce plan to enhance the strategic allocation of resources</li></ul>	<ul style="list-style-type: none"><li>➤ The Plan' - Corporate Plan 2020 - 2025</li><li>➤ Annual Action Plan - reviewed and published on an annual basis</li><li>➤ Councils vision and Core Values</li><li>➤ Partnership Governance Framework and Partnership Register</li><li>➤ Recruitment and Selection Policy and Toolkit</li><li>➤ Retaining Staff</li><li>➤ Workforce Development Strategies</li><li>➤ Organisational Development Plans</li><li>➤ Learning and Development Strategies</li><li>➤ Management Development Programme</li><li>➤ Corporate Induction Course</li><li>➤ Elected member learning and development programme</li><li>➤ Digital and IT Strategy</li><li>➤ Planning Process</li><li>➤ Annual Financial Report</li><li>➤ Line by line reviews of Revenue Budgets</li><li>➤ Annual and Quarterly Performance Reporting</li><li>➤ Monitoring of Capital Projects</li><li>➤ Corporate Risk Register</li><li>➤ Agile Working Policy</li><li>➤ Apprenticeship schemes</li><li>➤ Resourcing for projects</li></ul> <p>Page 86 of 96</p>

## Sub – Principle - Developing the capability of the Council’s leadership and other individuals

The behaviours and actions that can demonstrate this:	Source documents
<ul style="list-style-type: none"> <li>• Developing protocols to ensure that elected and appointed leaders negotiate with each other regarding their respective roles early on in the relationship and that a shared understanding of roles and objectives is maintained</li> <li>• Publishing a statement that specifies the types of decisions that are delegated and those reserved for the collective decision making of the governing body</li> <li>• Ensuring the leader and the chief executive have clearly defined and distinctive leadership roles within a structure whereby the chief executive leads in implementing strategy and managing the delivery of services and other outputs set by members and each provides a check and a balance for each other’s authority.</li> </ul>	<ul style="list-style-type: none"> <li>➤ Council’s vision and core values</li> <li>➤ The Council’s Constitution</li> <li>➤ Scheme of delegation</li> <li>➤ Committee / Cabinet terms of reference</li> <li>➤ Members code of conduct</li> <li>➤ Member induction / training and development</li> <li>➤ Officers code of conduct</li> <li>➤ Protocol on member / officer relations</li> <li>➤ Corporate Induction</li> <li>➤ Organisational Development Plan</li> <li>➤ Personal Development Review Objectives and personal development plans are established for staff at all levels</li> <li>➤ Agreed Behaviour Framework</li> <li>➤ Performance Management Framework</li> <li>➤ Monthly 1 to 1</li> <li>➤ Role of Internal Audit</li> <li>➤ Section 151 Officer is member of Executive Leadership Team</li> <li>➤ Standing Orders and Financial Regulations are periodically reviewed</li> <li>➤ Cornerstones of leadership</li> <li>➤ Designated Safeguarding Officers</li> <li>➤ Agile Working Policy</li> </ul>

The behaviours and actions that can demonstrate this:	Source documents
<ul style="list-style-type: none"> <li>• Developing the capabilities of members and senior management to achieve effective leadership and to enable the organisation to respond successfully to changing legal and policy demands as well as economic, political and environmental changes and risks by: <ul style="list-style-type: none"> <li>– ensuring members and staff have access to appropriate induction tailored to their role and that ongoing training and development matching individual and organisational requirements is available and encouraged</li> <li>– ensuring members and officers have the appropriate skills, knowledge, resources and support to fulfil their roles and responsibilities and ensuring that they are able to update their knowledge on a continuing basis</li> <li>– ensuring personal, organisational and system-wide development through shared learning, including lessons learnt from governance weaknesses both internal and external</li> </ul> </li> <li>• Ensuring that there are structures in place to encourage public participation</li> <li>• Taking steps to consider the leadership's own effectiveness and ensuring leaders are open to constructive feedback from peer review and inspections</li> <li>• Holding staff to account through regular performance reviews which take account of training or development needs</li> <li>• Ensuring arrangements are in place to maintain the health and wellbeing of the workforce and support individuals in maintaining their own physical and mental wellbeing</li> </ul>	<ul style="list-style-type: none"> <li>➤ Job descriptions / Conditions of Employment</li> <li>➤ Formal appraisal process for all members of Management Team</li> <li>➤ Elected Members learning and development strategy</li> <li>➤ Online feedback</li> <li>➤ HR Policies and procedures</li> <li>➤ Occupational Health Service</li> <li>➤ Employee Assistance Programme</li> <li>➤ Healthy working initiatives</li> <li>➤ Promote and participation in Active Norfolk Workplace Challenge</li> <li>➤ The Council welcomes members of the public to engage in decision making, with meetings being held in public where possible and consultations undertaken on relevant decisions</li> <li>➤ Corporate Peer Review</li> </ul>



## Core Principle F - Managing risks and performance through robust internal control and strong public financial management

Local government needs to ensure that the organisations and governance structures that it oversees have implemented, and can sustain, an effective performance management system that facilitates effective and efficient delivery of planned services. Risk management and internal control are important and integral parts of a performance management system and are crucial to the achievement of outcomes. Risk should be considered and addressed as part of all decision making activities. A strong system of financial management is essential for the implementation of policies and the achievement of intended outcomes, as it will enforce financial discipline, strategic allocation of resources, efficient service delivery and accountability. It is also essential that a culture and structure for scrutiny are in place as a key part of accountable decision making, policy making and review. A positive working culture that accepts, promotes and encourages constructive challenge is critical to successful scrutiny and successful service delivery. Importantly, this culture does not happen automatically, it requires repeated public commitment from those in authority.

### Sub -Principle - Managing Risk

The behaviours and actions that can demonstrate this:	Source documents
<ul style="list-style-type: none"><li>• Recognising that risk management is an integral part of all activities and must be considered in all aspects of decision making</li><li>• Implementing robust and integrated risk management arrangements and ensuring that they are working effectively</li><li>• Ensuring that responsibilities for managing individual risks are clearly allocated</li></ul>	<ul style="list-style-type: none"><li>➤ Risk Management Framework</li><li>➤ Corporate Risk Register - each risk is allocated to individual responsible owners</li><li>➤ Corporate risk evaluated on a quarterly basis.</li><li>➤ Corporate Risk Group</li><li>➤ Service Improvement Plans - Services to maintain a watching brief on all operational level risks.</li><li>➤ Audit, Risk and Standards Committee, work plan, agenda, reports &amp; minutes</li><li>➤ Cabinet / Committee report template</li><li>➤ Annual Risk Management Report</li><li>➤ Risk Management &amp; Health &amp; Safety training</li><li>➤ Risk Management is an agenda item on all Corporate and Service meetings</li><li>➤ Project and Programme Team and project Guidance</li><li>➤ All Major Capital Projects have a risk register and updated regular – part of governance and external funders requirement</li><li>➤ Health and Safety Subgroup / Safety bulletins</li><li>➤ Monthly Health and Safety Management Cycle</li><li>➤ Health and Safety policies</li><li>➤ Health and Safety Co-Ordinators</li><li>➤ Business Continuity Planning</li><li>➤ Annual Action Plan - reviewed &amp; published</li><li>➤ Audit Reports / Action Plans</li><li>➤ Warning Marker System</li><li>➤ Business Plans</li><li>➤ Lone Working Policy &amp; Stay Safe App</li></ul>

## Sub - Principle - Managing Performance

The behaviours and actions that can demonstrate this:	Source documents
<ul style="list-style-type: none"> <li>• Monitoring service delivery effectively including planning, specification, execution and independent post implementation review</li> <li>• Making decisions based on relevant, clear objective analysis and advice pointing out the implications and risks inherent in the Council's financial, social and environmental position and outlook</li> <li>• Ensuring an effective scrutiny or oversight function is in place which provides constructive challenge and debate on policies and objectives before, during and after decisions are made thereby enhancing the Council's performance and that of any organisation for which it is responsible (or for a committee system)</li> <li>• Encouraging effective and constructive challenge and debate on policies and objectives to support balanced and effective decision making</li> <li>• Providing members and senior management with regular reports on service delivery plans and on progress towards outcome achievement</li> <li>• Ensuring there is consistency between specification stages (such as budgets) and post implementation reporting (e.g. financial statements)</li> </ul>	<ul style="list-style-type: none"> <li>➤ Annual Financial Report</li> <li>➤ Cabinet / Committee agendas, reports and minutes</li> <li>➤ Customer feedback, Resident and User Surveys</li> <li>➤ Online feedback</li> <li>➤ Internal Audit Reports</li> <li>➤ Performance Management Framework</li> <li>➤ Quarterly Projects and Measures Performance Report</li> <li>➤ Annual and Quarterly Performance / Monitoring Report</li> <li>➤ Annual Action Plan- reviewed and published on an annual basis. Plan incorporates Performance Indicators</li> <li>➤ Service Improvement Plans includes milestones for delivery and outcome</li> <li>➤ Self Assessment Assurance Statement</li> <li>➤ Risk Management Framework</li> <li>➤ Line by line reviews of Revenue budgets</li> <li>➤ Financial Regulations</li> <li>➤ Medium Term Financial Strategy</li> <li>➤ Quarterly reporting of Corporate Risk Register to Management Team</li> <li>➤ 6 monthly reporting Corporate Risks to Audit, Risk &amp; Standards Committee</li> <li>➤ The quarterly Capital and Revenue reports evaluate budgetary positions, seeking approval to significant variances and highlighting major changes to agreed programmes. The final quarter reports then seek to align to financial reporting</li> <li>➤ Quarterly KPI reporting</li> <li>➤ Monitoring strategies and progress of Action Plans</li> <li>➤ Officer working groups and member working groups that have oversight and receive regular reports – programme and budget updates / contract management</li> <li>➤ Corporate Peer Review and action plan</li> </ul>

## Sub - Principle - Robust internal control

The behaviours and actions that can demonstrate this:	Source documents
<ul style="list-style-type: none"> <li>• Aligning the risk management strategy and policies on internal control with achieving objectives</li> <li>• Evaluating and monitoring risk management and internal control on a regular basis</li> <li>• Ensuring effective counter fraud and anti-corruption arrangements are in place</li> <li>• Ensuring additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor</li> <li>• Ensuring an audit committee or equivalent group/function, which is independent of the executive and accountable to the governing body: <ul style="list-style-type: none"> <li>– provides a further source of effective assurance regarding arrangements for managing risk and maintaining an effective control environment</li> <li>– that its recommendations are listened to and acted upon</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ Risk Management Framework and procedures. Framework subject to annual review.</li> <li>➤ Corporate Risk Register. Risks are subject to quarterly reviews by management.</li> <li>➤ Audit, Risk and Standards Committee</li> <li>➤ The internal audit programme is subject to an annual review and formal review, with planning over the longer term, balancing the Council's priorities and risks</li> <li>➤ Internal Audit plans are developed, and the Internal Audit Service is resourced according to these plans</li> <li>➤ The Internal Audit Plan allows for additional work if required in the year</li> <li>➤ Internal Audit Annual Report</li> <li>➤ Anti Fraud, Corruption and Bribery Policy, Anti Money Laundering Policy and Whistleblowing Policy.</li> <li>➤ Annual Governance Statement</li> <li>➤ Service Improvement Plans</li> <li>➤ Budget Control</li> <li>➤ Standing orders</li> <li>➤ Scheme of Delegation</li> <li>➤ Separation of duties</li> <li>➤ Participation in the NFI exercise</li> <li>➤ The Council takes part in national initiatives to reduce the potential for fraud and to identify fraud that may have occurred</li> <li>➤ Scrutiny Committee –Scrutinise any key decisions of officers – critical friend constructive tool and form of check and balance on the executive</li> </ul>

## Sub - Principle - Managing data

The behaviours and actions that can demonstrate this:	Source documents
<ul style="list-style-type: none"> <li>• Ensuring effective arrangements are in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data</li> <li>• Ensuring effective arrangements are in place and operating effectively when sharing data with other bodies</li> <li>• Reviewing and auditing regularly the quality and accuracy of data used in decision making and performance monitoring</li> </ul>	<ul style="list-style-type: none"> <li>➤ General Data Protection Policy</li> <li>➤ Designated Data Protection Officer</li> <li>➤ Information champions (regular updates provided on current Data protection and FOI issues)</li> <li>➤ PSN Compliant to ensure the most sensitive data it holds is held securely</li> <li>➤ Information sharing is subject to defined information / data sharing protocols.</li> <li>➤ Freedom of information (FOI) &amp; EIR – Environmental Information Regulations system &amp; procedures</li> <li>➤ ICT Security Policy</li> <li>➤ Risk Owner</li> <li>➤ Project Team – Data Impact Assessments – data sharing between teams and external teams</li> <li>➤ The Council does not have formal data validation programmes, however data validity and quality is evaluated through internal audit assessment</li> <li>➤ E-learning system and Data Protection Training</li> <li>➤ Data Handling and security Breaches</li> <li>➤ Reports on data breaches to identify trends to MT in case education required to staff</li> <li>➤ Data Retention Policy / Schedules</li> <li>➤ Off Site storage protocol</li> <li>➤ Improved use of technology to reduce manual intervention and mitigate risk of data breaches</li> <li>➤ System of access of controls using the principal of leased access (ICO champion)</li> </ul>

## Sub - Principle - Strong public financial management

The behaviours and actions that can demonstrate this:	Source documents
<ul style="list-style-type: none"> <li>• Ensuring financial management supports both long term achievement of outcomes and short-term financial and operational performance</li> <li>• Ensuring well-developed financial management is integrated at all levels of planning and control, including management of financial risks and controls</li> </ul>	<ul style="list-style-type: none"> <li>➤ 'The Plan' - Corporate Plan 2020 - 2025</li> <li>➤ Annual Action Plan - reviewed and published on an annual basis</li> <li>➤ The Council's Constitution</li> <li>➤ Medium Term Financial Strategy</li> <li>➤ Financial Regulations</li> <li>➤ Annual Financial Report</li> <li>➤ Annual and quarterly performance reporting</li> <li>➤ Management accounts are produced on a monthly basis for service analysis, and to ensure budgets remain on track to those established within business planning. Significant variances are reported to key decision making</li> <li>➤ Quarterly reporting to Committee (to Cabinet and Scrutiny from May 2023)</li> <li>➤ Capital Project Monitoring forms part of the project governance structures</li> <li>➤ Annual Audited Statement of Accounts</li> <li>➤ Service Improvement Plans</li> <li>➤ Report template requires that consultation is undertaken with S151 officer before considered by ELT and Members</li> <li>➤ External Audit Reports</li> </ul>

## Core principle G - Implementing good practices in transparency, reporting, and audit to deliver effective accountability

Accountability is about ensuring that those making decisions and delivering services are answerable for them. Effective accountability is concerned not only with reporting on actions completed, but also ensuring that stakeholders are able to understand and respond as the organisation plans and carries out its activities in a transparent manner. Both external and internal audit contribute to effective accountability.

### Sub - Principle - Implementing good practice in transparency

The behaviours and actions that can demonstrate this:	Source documents
<ul style="list-style-type: none"><li>• Writing and communicating reports for the public and other stakeholders in a fair, balanced and understandable style appropriate to the intended audience and ensuring that they are easy to access and interrogate.</li><li>• Striking a balance between providing the right amount of information to satisfy transparency demands and enhance public scrutiny while not being too onerous to provide and for users to understand</li></ul>	<ul style="list-style-type: none"><li>➤ Cabinet / Committee agenda, papers, report template and minutes</li><li>➤ All reports are available for the public to review from the Council's website with contact details for key officers prominently placed</li><li>➤ Freedom of Information Policy statement and Publication Scheme</li><li>➤ Forward planning</li><li>➤ Report writing training</li><li>➤ Corporate Communications Strategy</li><li>➤ Council website</li><li>➤ Environmental Information Regulations (EIR)</li><li>➤ Constitution</li><li>➤ Key decisions published on website</li><li>➤ Local Government Transparency code 2015 – obligations under code Statutory code</li></ul>

## Sub - Principle - Implementing good practices in reporting

The behaviours and actions that can demonstrate this:	Source documents
<ul style="list-style-type: none"> <li>• Reporting at least annually on performance, value for money and stewardship of resources to stakeholders in a timely and understandable way</li> <li>• Ensuring members and senior management own the results reported</li> <li>• Ensuring robust arrangements for assessing the extent to which the principles contained in this Framework have been applied and publishing the results on this assessment, including an action plan for improvement and evidence to demonstrate good governance (the annual governance statement)</li> <li>• Ensuring that this Framework is applied to jointly managed or shared service organisations as appropriate</li> <li>• Ensuring the performance information that accompanies the financial statements is prepared on a consistent and timely basis and the statements allow for comparison with other, similar organisations</li> </ul>	<ul style="list-style-type: none"> <li>➤ Annual Audited Statement of Accounts includes a “narrative” report which outlines how the Council has delivered against its objectives and financial targets during the year. The report makes extensive use of charts to aid users to quickly understanding the information.</li> <li>➤ Annual External Audit Report and Letter</li> <li>➤ Internal Audit Reports</li> <li>➤ Annual Governance Statement provides a key oversight of the Council’s governance arrangements and how these can be developed</li> <li>➤ Partnerships / Shared Services are subject to separate legal agreements</li> <li>➤ The Council’s companies each have their own corporate governance framework</li> <li>➤ Annual Financial Report</li> <li>➤ Annual and Quarterly Performance Reporting</li> <li>➤ Partnership Governance Framework and Partnership Register</li> <li>➤ Cabinet / Committee agendas, reports and minutes</li> <li>➤ Service Improvement Plans</li> <li>➤ Local Code of Governance annual and 6 monthly reviews. Further on-going work is incorporated into the Annual Governance Framework</li> <li>➤ 6 monthly Corporate Risk Report to Audit and Risk</li> <li>➤ Quarterly finance reports to Cabinet and Scrutiny</li> <li>➤ Significant areas of concern would be referred to the Cabinet for Members and officers to collaboratively review how service performance can be improved</li> <li>➤ Reporting to Cabinet in regard to Regulator of Social Housing Consumer Standards and Rent Standard compliance</li> </ul>

**Sub - Principle - Assurance and effective accountability**

The behaviours and actions that can demonstrate this:	Source documents
<ul style="list-style-type: none"> <li>• Ensuring that recommendations for corrective action made by external audit are acted upon</li> <li>• Ensuring an effective internal audit service with direct access to members is in place, providing assurance with regard to governance arrangements and that recommendations are acted upon</li> <li>• Welcoming peer challenge, reviews and inspections from regulatory bodies and implementing recommendations</li> <li>• Gaining assurance on risks associated with delivering services through third parties and that this is evidenced in the annual governance statement</li> <li>• Ensuring that when working in partnership, arrangements for accountability are clear and the need for wider public accountability has been recognised and met</li> </ul>	<ul style="list-style-type: none"> <li>➤ Recommendations made by external &amp; internal auditors are reported to Audit, Risk &amp; Standards Committee on a periodic basis, and how these recommendations have been progressed and implemented.</li> <li>➤ The Internal Audit Manager has access to report directly to the Audit, Risk &amp; Standards Committee with outcomes from her work and any key concerns she may have</li> <li>➤ Annual Internal Audit Report and Work plan submitted to ELT and Audit, Risk &amp; Standards Committee</li> <li>➤ Progress of audit recommendations monitored by Executive Leadership Team</li> <li>➤ Partnership Governance Framework and Partnership Register</li> <li>➤ Each partnership will design its own terms of reference / legal framework / constitution as appropriate. GYBC lead officer to ensure that it fits with the Council's current corporate priorities / plans</li> <li>➤ Risk Management Framework / Procedures</li> <li>➤ Council meetings</li> <li>➤ Audit, Risk and Standards Committee and Scrutiny Committee</li> <li>➤ Standing Orders</li> <li>➤ Scheme of Delegation</li> <li>➤ Local Code of Governance annual and ½ yearly review</li> <li>➤ Annual Governance Statement (AGS)</li> <li>➤ The AGS includes the "effectiveness of other organisations" which discusses the governance arrangements for the Council's companies. Separately, the nature of the Council's core partnerships are also reviewed within the AGS and risks / development areas are identified</li> <li>➤ Ombudsman and complaints reported to standards committee</li> <li>➤ External funding additional audits requirement are met</li> </ul>