

# Public Document Pack

## Blackpool Council

20 April 2022

To: Councillors Burdess, Critchley, Galley, Hunter, M Mitchell, Roberts and R Scott

Ms Gill Brown and Dr Stuart Green, Independent Co-opted Members

The above Members are requested to attend the:

### **AUDIT COMMITTEE**

Thursday 28 April 2022 at 6.00pm  
in the Council Chamber, Town Hall, Blackpool

### **A G E N D A**

#### **1 DECLARATIONS OF INTEREST**

Members are asked to declare any interests in the items under consideration and in doing so state:

(1) the type of interest concerned either a

- (a) personal interest
- (b) prejudicial interest
- (c) disclosable pecuniary interest (DPI)

and

(2) the nature of the interest concerned

If any Member requires advice on declarations of interests, they are advised to contact the Head of Democratic Governance in advance of the meeting.

#### **2 MINUTES OF THE LAST MEETING HELD ON 3 MARCH 2022** (Pages 1 - 8)

To agree the minutes of the last meeting of the Audit Committee held on 3 March 2022 as a true and correct record.

#### **3 AUDIT FOLLOW UP - IT ADMIN RIGHTS** (Pages 9 - 18)

To consider the actions being implemented to address the audit recommendations relating to the IT Admin Rights audit.

**4 STRATEGIC RISK REGISTER DEEP DIVE - PEOPLE** (Pages 19 - 28)

To consider the controls being implemented to manage the strategic risk relating to People.

**5 ANNUAL STATEMENT OF ACCOUNTS 2020/2021**

To receive a verbal update on the 2020/2021 final accounts audit from Ms Nicola Wright, Audit and Assurance Partner, Deloitte.

**6 AUDIT COMMITTEE SELF-EVALUATION AND TRAINING PROGRAMME 2022/2023** (Pages 29 - 38)

To consider the feedback from the self-evaluation exercise undertaken by the Audit Committee and senior officers who engage with the Committee on a regular basis and to approve the training plan.

**7 AUDIT COMMITTEE ACTION TRACKER** (Pages 39 - 40)

To consider the Committee's updated Action Tracker.

**8 DATE OF NEXT MEETING**

To note the provisional date and time of the next meeting of the Committee as 16 June 2022 commencing at 6pm, subject to confirmation at Annual Council.

**Venue information:**

First floor meeting room (lift available), accessible toilets (ground floor), no-smoking building.

**Other information:**

For queries regarding this agenda please contact Elaine Ireland, Senior Democratic Governance Adviser, Tel: 01253 477255, e-mail [elaine.ireland@blackpool.gov.uk](mailto:elaine.ireland@blackpool.gov.uk)

Copies of agendas and minutes of Council and committee meetings are available on the Council's website at [www.blackpool.gov.uk](http://www.blackpool.gov.uk).

Councillor Galley (in the Chair)

Councillors

Burdess	Hunter	Roberts
Critchley	M Mitchell	R Scott

The following Committee Member whilst not present in the room and not able to vote, joined and participated in the meeting virtually:

Dr Green, Independent Co-opted Member

**The following were in attendance virtually:**

Mr Neil Jack, Chief Executive

Mr Alan Cavill, Director of Communications and Regeneration

Mrs Tracy Greenhalgh, Head of Audit and Risk

Mr Steve Thompson, Director of Resources

Mr Philip Welsh, Head of Tourism and Communications

Ms Nicola Wright, Audit and Assurance Partner, Deloitte

Councillor Mrs Callow JP, Chair of the Scrutiny Leadership Board

Mrs Elaine Ireland, Senior Democratic Governance Adviser (present in the room)

### **1 DECLARATIONS OF INTEREST**

There were no declarations of interest.

### **2 MINUTES OF THE LAST MEETING HELD ON 20 JANUARY 2022**

The Committee agreed that the minutes of the meeting held on 20 January 2022 be signed by the Chairman as a true and correct record.

### **3 AUDIT FOLLOW UP - BLACKPOOL MUSEUM PROJECT**

Mr Alan Cavill, Director of Communications and Regeneration presented a progress report on the recommendations made following the internal audit review of the Blackpool Museum Project which had been completed in November 2020. The Committee considered the action plan of agreed recommendations and Mr Cavill provided a summary of progress in relation to each of the resulting four recommendations.

With regard to the reported inclusion of performers within the museum experience, the Committee questioned whether a budget had been allocated for the payment of such performers or whether the positions would be drawn from the pool of volunteers. Mr Cavill confirmed that the performers would be paid professionals and as such an appropriate budget had been agreed to cover performance costs. In response to a question from the

## MINUTES OF AUDIT COMMITTEE MEETING - THURSDAY, 3 MARCH 2022

Committee regarding the creation of jobs for Blackpool residents, Mr Cavill advised that there were currently 10 members of staff employed on the museum project who would transfer to the museum and that a further 30 vacancies would be available, including the position of Chief Executive.

The Committee queried whether Mr Cavill was confident that delivery of the action plan would be achieved. He reported that progress against the business plan and action plan was constantly reviewed and whilst any future impact of the pandemic could not be predicted, he was confident that all possible measures for success had been considered.

The Committee thanked Mr Cavill for his attendance and for providing a comprehensive update on the museum project.

### **4 AUDIT FOLLOW UP - ADVERTISING**

Following a previous update to the Committee in September 2020 on the internal audit review of advertising, Mr Philip Welsh, Head of Tourism and Communications had been invited to provide a further progress update to the Committee. Mr Welsh advised that whilst the pandemic had proven to be a challenging period for securing advertising due to the closure of many leisure assets, the downtime had been utilised to undertake a detailed asset audit, as well as staff training and improvements to the website.

In relation to the advertising business plan, Mr Welsh reported that this continued to be a work in progress and was currently under review as a result of developments within the digital marketing field. Committee Members questioned whether they had been in receipt of the latest advertising policy and business plan, with Mr Welsh advising that the advertising policy could be accessed via the Council's website, the link for which he offered to circulate to Committee Members. With regard to the business plan, he advised that the updated version would be completed and available within the next few weeks.

The Committee sought an update in relation to recommendation R6 'The responsibility for securing sponsorship should be clearly assigned and be part of the overall strategy,' specifically enquiring as to what progress had been made in this area. Mr Welsh reported that the Business Development Manager had assumed responsibility for sponsorship and this included the Illuminations, events and publications, as well as looking at cross-selling opportunities to benefit both the advertiser and Council assets income. He advised that the initial focus had been on the Illuminations, with the sponsorship target having been successfully exceeded. Following this, the approach had been widened to include a number of other events and as a result sponsorship had been secured for last year's Christmas village event.

With regard to R9 'A central asset register should be established by the Advertising team,' the Committee asked whether the register included all assets or if any had been excluded. Mr Welsh confirmed that it covered all Council-controlled assets and advised that the register provided an accurate audit of such assets.

The Committee questioned whether the service was on target to achieve recommendations

## MINUTES OF AUDIT COMMITTEE MEETING - THURSDAY, 3 MARCH 2022

R10 'A comprehensive and supported rate card for the advertising assets should be maintained,' and R11 'Charge rates should be benchmarked periodically with similar and/or nearby local authorities to ensure that a fair market rate is being achieved.' Mr Welsh informed the Committee that whilst progress was on target, a full review of the pricing policy was underway in response to changes in market conditions as a result of the pandemic and advertisers' reduced marketing budgets. He further reported that whilst the provision of advertising for local services was popular, the challenge remained to attract national advertisers, with work still needed to improve the ratio of local to national contracts.

In response to a Committee question asking which recommendation had been the most beneficial, Mr Welsh reported that gaining an overall view of all assets and the development of a comprehensive business plan had both provided the most valuable impact.

The Committee noted the improvements which had been made to the VisitBlackpool website, as well as the positive relationship which had been formed with Blackpool Football Club. Thanks was given to Mr Welsh for the update and also to the advertising team for the progress made during an especially difficult time.

### 5 STRATEGIC RISK REGISTER 2022/2023

Mrs Tracy Greenhalgh, Head of Audit and Risk presented the Strategic Risk Register for 2022/2023, along with a proposed programme of deep dive reviews for consideration at future Committee meetings. Mrs Greenhalgh advised that for 2022/2023 the Strategic Risk Register had been updated and reformatted to ensure that it incorporated key information, highlighting the main difference as being that the categories of risk had been changed to align with the Risk Management Framework 2021-2025. She identified the main advantages of this realignment as being that the Strategic Risk Register would now follow the same format encouraged for service and project risk registers in the Risk Management Framework and that the new risk categories would allow for better grouping of sub-risks rather than services being spread over many risks, as was the case with the previous version of the Risk Register. Mrs Greenhalgh informed the Committee that a number of new risk areas had been incorporated into the Strategic Risk Register and included Health and Wellbeing; Special Educational Needs and Disability; Key Strategic Partners' Failure and Insurance.

In relation to the proposed schedule of deep dive reviews, the Committee questioned why the risk category of Commercial had been scheduled for December 2022. Mrs Greenhalgh advised that the review areas could be re-scheduled as requested by the Committee and she had aimed to include risk areas which had recently been considered by the Audit Committee, but that review of commercial activity at the end of the year may be useful. Mr Neil Jack, Chief Executive praised the new format, noting that the revised Strategic Risk Register would allow for more focused scrutiny of specific areas by the Committee.

#### **Resolved:**

1. To note the Strategic Risk Register for 2022/2023;
2. To approve the proposed programme of deep dive reviews for consideration at future Audit Committee meetings.

## **6 FRAUD AND ERROR PREVENTION CHARTER 2022/2023**

Mrs Tracy Greenhalgh, Head of Audit and Risk presented the Fraud and Error Prevention Charter 2022/2023 for consideration for approval by the Committee. Mrs Greenhalgh reported that the Fraud and Error Prevention Charter set out the Council's Anti-Fraud and Corruption Statement which outlined the Council's zero tolerance approach when dealing with fraud, corruption and bribery. It also outlined the fraud risk assessment and associated counter fraud programme which had been based on best practice guidance from the Chartered Institute of Public Finance and Accountancy (CIPFA) to ensure that it took account of emerging threats and focused on priority fraud risks. She informed the Committee that the Charter had been updated to include a section on communication and also expanded to reflect the new responsibilities of the internal audit team with regard to internal investigations.

Within her report Mrs Greenhalgh had included the latest fraud benchmarking report which had been released by CIPFA in 2020 and as such reflected fraud risk pre-pandemic. She advised that the Council would continue to participate in the fraud benchmarking exercise and she would share any emerging results with the Audit Committee once the exercise had resumed post-pandemic.

The Committee questioned how Blackpool's risk profile in relation to procurement fraud compared to the national data as reported by CIPFA. Mrs Greenhalgh advised that as procurement was a key risk area, the Council had established a Corporate Procurement Team in order to decrease the risk across the Council.

Clarification was sought by the Committee over the role undertaken by Blackpool Coastal Housing in relation to housing fraud. Mrs Greenhalgh agreed that housing presented a high risk area for potential fraud and advised that Blackpool Coastal Housing led on housing fraud but that support was available from the internal audit team as required. Discussion occurred around other high risk fraud areas, including Council Tax single person discounts and applications for the blue badge scheme. Mrs Greenhalgh identified that data matches via the National Fraud Initiative and work with the Council's enforcement officers helped to manage risk across these areas.

In response to a question from the Committee on whether there had been an increase in any risk areas as a result of home working, Mrs Greenhalgh noted that any change in working practices had the potential to increase risk but that as all the Council's financial systems contained in-built controls wherever possible, any such risk had been kept to a minimum.

**Resolved:** To approve the Fraud and Error Prevention Charter for 2022/2023.

## **7 INTERNAL AUDIT PLAN 2022/2023**

Mrs Tracy Greenhalgh, Head of Audit and Risk presented the Internal Audit Plan 2022/2023 for consideration for approval by the Committee. Mrs Greenhalgh reported that each risk-

## MINUTES OF AUDIT COMMITTEE MEETING - THURSDAY, 3 MARCH 2022

based review would include core areas of internal control such as business planning, performance monitoring and security of assets. Segregation of duties in key processes would remain an important focus given the current economic climate and issues identified from past work. She informed the Committee that compliance testing would account for approximately fifty percent of the allocated audit resource to complement risk-based audit work with a robust set of compliance testing and that any changes to the programme of risk-based work would only be made following discussion with the Council's Section 151 Officer.

Mrs Greenhalgh outlined the process by which the Internal Audit Plan was formulated, explaining that an exercise was undertaken to risk assess each Council service using a weighted criteria including materiality, system stability, devolved control, internal control and sensitivity. This was undertaken by the internal audit team using its combined knowledge and experience. Mrs Greenhalgh then met with each Directorate management team to present internal audit's priorities and establish what managers considered to be risks faced by their service areas. The resulting information was then collated into one document and a further risk assessment undertaken to identify which of the risks could be resourced within the Internal Audit Plan. Factors which informed this included whether a follow-up of priority one recommendations had already been planned, the time since the last review, whether assurance could be obtained from a different source and whether internal audit could gain assurance through an alternative method. Once approved, Mrs Greenhalgh explained, each review identified within the Internal Audit Plan would be allocated to a member of the internal audit team and findings reported back to the Audit Committee via the Risk Services quarterly reports.

The Committee asked Mrs Greenhalgh if any specific challenges had been faced by her team and whether the Audit Committee could offer any support in helping to overcome any such challenges. Mrs Greenhalgh advised that staff resource had been a significant issue over the past two years, specifically difficulties in recruiting suitably qualified audit staff. As a result, despite now having recruited to all vacancies, Mrs Greenhalgh noted that her team contained a number of junior members of staff who would require additional training to gain the relevant qualifications. The Committee expressed its thanks to Mrs Greenhalgh and her team for the ongoing hard work.

**Resolved:** To approve the Internal Audit Plan for 2022/2023.

### **8 INTERNAL AUDIT CHARTER 2022/2023**

Mrs Tracy Greenhalgh, Head of Audit and Risk presented the Internal Audit Charter for 2022/2023 for consideration for approval by the Audit Committee. Mrs Greenhalgh reported that the Internal Audit Charter defined internal audit's mission, purpose, authority and responsibility. The Chartered Institute of Public Finance and Accountancy (CIPFA) and the Chartered Institute of Internal Auditors (CIIA) set the internal audit standards in respect of local government across the UK and adopted a common set of Public Sector Internal Audit Standards (PSIAS) in April 2013 and the Charter followed the model document provided by the Chartered Institute of Internal Auditors.

## MINUTES OF AUDIT COMMITTEE MEETING - THURSDAY, 3 MARCH 2022

**Resolved:** To approve the Internal Audit Charter 2022/2023.

### 9 ISA 260 AND FINAL ACCOUNTS AUDIT UPDATE

Mr Steve Thompson, Director of Resources updated the Committee on the ongoing audit of the 2020/2021 final accounts and ISA260. Mr Thompson reminded the Committee that following the last meeting of the Audit Committee in January 2022, it had been anticipated that the final accounts would be ready for consideration at this meeting. He advised that due to new guidance around the treatment of a number of accounting issues, including Covid-19 support payments, completion had been delayed but he expected all matters to be resolved over the next few weeks. As a result, Mr Thompson informed the Committee that the final accounts and ISA260 would be reported to the next meeting on 28 April 2022.

Ms Nicola Wright, Audit and Assurance Partner at Deloitte agreed that it had been preferable to ensure the work had been completely accurately rather than to rush in order to meet the Committee's reporting deadline and that the audit was very close to completion.

**Resolved:** That the 2020/2021 final accounts and ISA260 be presented to the next meeting of the Audit Committee on 28 April 2022.

### 10 AUDIT COMMITTEE ACTION TRACKER

The Committee gave consideration to the updated Action Tracker and a progress update on action 1 'That the impact of the newly established joint working arrangements with the Department for Work and Pensions be reported to the Committee at a future meeting,' was requested from Mrs Tracy Greenhalgh, Head of Audit and Risk. Mrs Greenhalgh advised that a Service Level Agreement was in place with the Department for Work and Pensions (DWP) but that the service had not been functioning due to a reduction in the DWP's available fraud resource. This situation had now been resolved and Mrs Greenhalgh anticipated that work with the DWP would commence imminently.

With regard to action 3 'To receive an update report on the cost analysis findings of Traffic Regulations Orders at a future meeting of the Committee,' and action 8 'The Committee to receive a progress update on the development of the junction of Common Edge Road following the appointment of a consultant and designers,' the Committee was informed that Mr John Blackledge, Director of Community and Environmental Services would provide the requested information at the next meeting on 28 April 2022. Furthermore, the data as requested within action 11 on the number of children being schooled at home had been requested from Mrs Vicky Gent, the Director of Children's Services and would be circulated to Committee Members once received.

**Resolved:** To note the Audit Committee Action Tracker.

### 11 DATE OF NEXT MEETING

The date of the next meeting was noted as 28 April 2022, commencing at 6pm.

## MINUTES OF AUDIT COMMITTEE MEETING - THURSDAY, 3 MARCH 2022

### Chairman

(The meeting ended at 7.06pm)

Any queries regarding these minutes, please contact:  
Elaine Ireland, Senior Democratic Governance Adviser  
Tel: 01253 477255  
E-mail: [elaine.ireland@blackpool.gov.uk](mailto:elaine.ireland@blackpool.gov.uk)

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**Report to:** **AUDIT COMMITTEE**

**Relevant Officer:** Tony Doyle, Head of ICT

**Date of Meeting:** 28 April 2022

## **AUDIT FOLLOW UP - IT ADMIN RIGHTS**

### **1.0 Purpose of the report:**

1.1 To consider a progress report on the recommendations made in the internal audit report of IT Admin Rights issued on 26 March 2021.

### **2.0 Recommendation(s):**

2.1 To consider the actions being implemented to address the audit recommendations relating to the IT Admin Rights audit.

### **3.0 Reasons for recommendation(s):**

3.1 To enable the Audit Committee to consider an update and progress report on the audit recommendations.

3.2 Is the recommendation contrary to a plan or strategy adopted or approved by the Council? No

3.3 Is the recommendation in accordance with the Council's approved budget? Yes

### **4.0 Other alternative options to be considered:**

4.1 None.

### **5.0 Council priority:**

5.1 The relevant Council priority is:  
Creating stronger communities and increasing resilience.

### **6.0 Background information**

6.1 At its meeting in April 2021, the Audit Committee agreed to invite Heads of Service to the meeting to provide an update in relation to internal audit recommendation implementation.

6.2 The report being considered at this meeting relates to the IT Admin Rights audit with the background, scope and assurance statement as follows:

### **Scope**

The scope of the audit was to review:

- Whether requests for admin rights are being assessed and granted appropriately across the Council; and
- Whether password security is adequately managed, particularly in relation to web based systems.

### **Assurance Statement**

It was considered that the controls in place are adequate with some risks identified and assessed. A number of recommendations have been made to help further strengthen the approach, particularly relating to the consistent application of the controls.

6.3 Does the information submitted include any exempt information? No

### **7.0 List of Appendices:**

7.1 Appendix 3(a) - Internal Audit Recommendations and Agreed Actions.

### **8.0 Financial considerations:**

8.1 The controls being implemented will be done so within current budget constraints.

### **9.0 Legal considerations:**

9.1 Risks need to be effectively managed in order to comply with relevant legislation.

### **10.0 Risk management considerations:**

10.1 To enable the Audit Committee to gain assurance that risks are being effectively managed.

### **11.0 Equalities considerations:**

11.1 Where equality analysis is appropriate these will have been undertaken whilst making decisions relating to the subject.

### **12.0 Sustainability, climate change and environmental considerations:**

12.1 Any matters relating to sustainability, climate change and environmental considerations will be considered when making decisions relating to the subject.

**13.0 Internal/external consultation undertaken:**

13.1 The progress report has been prepared in conjunction with the relevant Head of Service and Chief Officer.

**14.0 Background papers:**

14.1 None.

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APPENDIX 3(a)

**Agreed Action Plan**

<i>Recommendation</i>		<i>Priority</i>	<i>Agreed Action</i>	<i>Responsible officer</i>	<i>Target Date</i>	<i>Progress</i>
<i>R1</i>	A section relating to the elevated privileges should be included in the ICT security policy.	2	Agreed. Additionally, consideration will be given to introducing a process whereby System Administrators outside of the ICT team are asked to sign a declaration confirming understanding of their responsibilities (this is already in place for the ICT team).	Systems Development Manager	30 <sup>th</sup> June 2021	Action completed. Specific clauses have been added to the ICT and Information Security Acceptable Use Policy relating to use of accounts with elevated privileges. A sign up process for the Acceptable Use Statement for System Administrators is currently underway.

<i>Recommendation</i>		<i>Priority</i>	<i>Agreed Action</i>	<i>Responsible officer</i>	<i>Target Date</i>	<i>Progress</i>
R2	ADMs should receive training from ICT to enforce the importance of the role and outline the common standards required as appropriate.	2	Agreed. The Fortinet accredited training 'Network Security Expert' levels 1 and 2 will be introduced for all system administrators.	Head of ICT Services, Deputy Head of ICT Services & Systems Development Manager	31 <sup>st</sup> December 2022	The requirement for System Administrators to undertake additional training has been added to the ICT and Information Security Acceptable Use Policy. Fortinet Network Security Expert levels 1 and 2 training is being rolled out initially in ICT Services, with an August 2022 deadline for completion.

<i>Recommendation</i>		<i>Priority</i>	<i>Agreed Action</i>	<i>Responsible officer</i>	<i>Target Date</i>	<i>Progress</i>
<i>R3</i>	An appropriate centrally managed process should be developed to ensure that all IT systems, and their associated ADM account holders are regularly reviewed.	2	<p>Agreed. This will be the responsibility of the appropriate team/service, and will be included as part of the declaration in Recommendation 1.</p> <p>Additionally, a periodic review will be undertaken by ICT to review who has access to which system, and why.</p>	Deputy Head of ICT Services	30 <sup>th</sup> September 2021	An electronic account request process, with authorisations by line management and ICT Services is currently under development. The process includes sign up to the Acceptable Use Statement for System Administrators prior to the account being provisioned and includes the recommended data items referred to in R5.
<i>R4</i>	It would be beneficial to ensure that a risk rated list of all systems and associated ADMs is developed.	3	Agreed. This is included in the Disaster Recovery Plan, which is currently in draft and will be finalised by the end of March 2021.	Deputy Head of ICT Services	31 <sup>st</sup> March 2021	Action completed. The Disaster Recovery Plan was finalised as planned in March 2021.

<i>Recommendation</i>		<i>Priority</i>	<i>Agreed Action</i>	<i>Responsible officer</i>	<i>Target Date</i>	<i>Progress</i>
R5	Steps should be taken to ensure that access to systems managed by ADMs outside of the ICT team is only granted following authorisation from the user's line manager. Justification and duration of the requested access should be retained and monitored regularly.	2	Agreed. The audit trail for approval of administrator rights will be improved. This process will be digitized via the approval form being placed, and retained in a database. This process will include all system administrators both inside and outside the ICT team.	Head of ICT Services & Deputy Head of ICT Services	30 <sup>th</sup> September 2021	See update under R3.
R6	A review of all recent leavers (including ADM account holders) should be undertaken to ensure that no accounts which should have been removed are active.	2	Agreed. Personal access will not be used as system access going forward.	Deputy Head of ICT	30 <sup>th</sup> June 2021	Action complete. Leavers' lists are reviewed on a weekly basis to ensure accounts are closed down in a timely fashion. Temporary accounts are of limited duration and expire unless an extension request is received. From time to time, active accounts are audited and reviewed to check that they are still required.

<i>Recommendation</i>		<i>Priority</i>	<i>Agreed Action</i>	<i>Responsible officer</i>	<i>Target Date</i>	<i>Progress</i>
R7	Consideration should be given to performing a review of network passwords (similar to that conducted for PSN compliance) on a more regular basis.	2	Agreed. This is currently being worked on to determine an appropriate solution. It will then be undertaken on a quarterly basis going forward.	Deputy Head of ICT	30 <sup>th</sup> June 2021	A self-service password reset process in Azure AD will be rolled out by 30 June 2022. This will force people to set passwords in a compliant format and a dictionary of weak passwords will force password changes.
R8	Steps should be taken to ensure that recipients of new/replacement devices are forced to change passwords upon the first login on the device.	2	Agreed. The deployment process will be tightened to ensure that users are forced to change passwords upon first login going forwards.	Deputy Head of ICT	31 <sup>st</sup> March 2021	Action complete. The device deployment process has been fully reviewed and users are forced to change password on first login.

<i>Recommendation</i>		<i>Priority</i>	<i>Agreed Action</i>	<i>Responsible officer</i>	<i>Target Date</i>	<i>Progress</i>
R9	Consideration should be given to identifying whether any systems which do not currently use MFA have the option to utilise this facility going forward.	3	Agreed. ICT will commence a move towards a 'zero trust' model wherever possible.	Head of ICT Services & Deputy Head of ICT Services	30 <sup>th</sup> June 2021	Action complete. Zero trust conditional access rules and MFA have been implemented for external access via the Azure Web Application Proxy. Options for implementing MFA using the Fortiweb for existing business critical internal systems are under review. MFA is enforced on all new systems where this is an option – including the backup system and new HR and Payroll system.

<b>Report to:</b>	<b>AUDIT COMMITTEE</b>
<b>Relevant Officer:</b>	Neil Jack, Chief Executive Linda Dutton, Head of HR and Organisational Development
<b>Date of Meeting:</b>	28 April 2022

## STRATEGIC RISK REGISTER DEEP DIVE – PEOPLE

### 1.0 Purpose of the report:

1.1 To consider a progress report on individual risks identified in the Council’s Strategic Risk Register.

### 2.0 Recommendation(s):

2.1 To consider the controls being implemented to manage the strategic risk relating to people.

### 3.0 Reasons for recommendation(s):

3.1 To enable the Audit Committee to consider an update and progress report in relation to an individual risk identified on the Strategic Risk Register.

3.2 Is the recommendation contrary to a plan or strategy adopted or approved by the Council? No

3.3 Is the recommendation in accordance with the Council’s approved budget? Yes

### 4.0 Other alternative options to be considered:

4.1 None.

### 5.0 Council priority:

5.1 The risk impacts on all the Council’s priorities.

### 6.0 Background information

6.1 At its meeting in March 2022, the Audit Committee agreed to continue to invite Strategic Risk owners to attend future meetings to provide updates and progress reports in relation to the individual risks identified on the Strategic Risk Register.

6.2 Does the information submitted include any exempt information? No

**7.0 List of Appendices:**

7.1 Appendix 4(a) - Strategic Risk Register Deep Dive – People.

**8.0 Financial considerations:**

8.1 The controls being implemented will be done so within current budget constraints.

**9.0 Legal considerations:**

9.1 Risks need to be effectively managed in order to comply with relevant legislation.

**10.0 Risk management considerations:**

10.1 To enable the Audit Committee to gain assurance that strategic risks are being effectively managed.

**11.0 Equalities considerations:**

11.1 Equality analysis should have been undertaken, where necessary, when decisions were made in relation to the identification of the actions identified in this document. As this report presents monitoring against pre-agreed actions no further equality analysis has been undertaken as part of this report.

**12.0 Sustainability, climate change and environmental considerations:**

12.1 Sustainability, climate change and environmental matters should have been considered, where necessary, when decisions were made in relation to the identification of the actions identified in this document. As this report presents monitoring against pre-agreed actions no further analysis has been undertaken as part of this report.

**13.0 Internal/external consultation undertaken:**

13.1 The progress report has been prepared in conjunction with risk owners.

**14.0 Background papers:**

14.1 None.

<b>Risk Category: People</b>
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<b>Risk: a) Lack of capacity and capability.</b>
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<b>Risk Owner: Chief Executive</b>
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<b>Gross Risk Score</b>	<b>20</b>
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<b>What impact does this have?</b>
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- Problems with recruitment and retention.
- Inability to deliver services
- Loss of corporate memory.

<b>What opportunities does this create?</b>
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- A motivated and skilled workforce.
- A resilient organisation

<b>What controls do we already have in place?</b>
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To aid retention we have:

- Leadership Charter and survey in place to measure current leadership performance / capacity, the results of which are analysed and acted on
- Employee survey
- Flexible working practices
- Flexi scheme
- Comprehensive Health and Wellbeing programme
- Staff conference and staff awards
- Apprenticeships
- Annual IPA system linked to learning and development needs and access to a learning and development programme
- Joint Consultation Committee in place with the Trade Unions to discuss changes to working practices
- Exit interviews
- Schemes in place to access untapped potential such as employing care leavers, Project Search and reviewing the qualifications recorded as essential criteria for some roles

To aid recruitment we have:

- Greater.Jobs advertising portal built in collaboration with AGMA
- Nextstep Blackpool portal built in collaboration with NHS
- Targeted marketing campaigns and Golden Hellos in place for difficult to recruit to posts
- Market Supplement Policy

- Health and Social Care career academy has been launched
- Relocation Policy
- Grow your Own initiatives such as Apprenticeships, Step Up to Social Work
- A flexible approach to work-life balance which will be further enhanced by the move to hybrid working. This helps promote family-friendly policies across the Council but also helps with short-term issues such as rising fuel costs
- Differentiate how we plan service delivery based on the needs of the service such as the use of the flexi time scheme, annualised hours and compressed hours where appropriate

**Net Risk Score**

**16**

**What are we doing to further manage the risk?**

**Update the Workforce Strategy taking account of the feedback from the recent employee survey.**

A Workforce Strategy is in place however this needs to be updated. A key source of information for the Workforce Strategy is the outcome of the employee survey. The employee survey was undertaken during 2021/22 and CLT have reviewed the outcomes from this and are pulling together a list of actions which can be taken to address the feedback received. Likewise, an internal audit of Health and Wellbeing was carried out in 2021/22 which will also be used to inform the strategy.

This information will then be used to inform the update of the Workforce Strategy with an updated version due to be implemented by March 2023.

**Complete the exercise in relation to succession planning for senior roles and put in place a package of leadership / talent development to increase senior capacity.**

A process is underway to identify succession planning arrangements for all members of the Senior Leadership Team. This exercise seeks to understand whether there are employees who would be ready now to move into a senior role should the opportunity arise, whether there are employees who could potentially take on a senior role with the appropriate leadership development and those services where there is no potential successor identified.

The outcome of this will be used to develop an Aspiring Leaders Programme which will be rolled out through 2022/2023 to help ensure that a 'pool' of appropriate employees is ready to progress when required. The programme will be co-designed with the Senior Leadership Team on 27 April 2022. A Leadership Sub Group is in place to oversee the development of this work and to ensure that appropriate succession arrangements are in place going forward.

In terms of all other employees, succession planning is built into the IPA process and this

should be used by managers to identify training and development opportunities for their teams. This should initially be focused on ensuring that staff have the training and skills to effectively deliver their role. However, consideration is also given to future progression to help ensure that team members who do want to progress are in a good position to do so when the opportunities arise.

**Continue to focus on key recruitment issues such as in Adult and Children's Services which are being impacted by a national shortage of employees wanting to work in the sectors.**

Considerable work has been undertaken in terms of Children's Services recruitment as this is a key area of difficulty and was also highlighted as a risk by OFSTED. Actions taken include:

- Reengineered the recruitment process to make it easier to apply for roles.
- Undertaken virtual recruitment events to encourage people to work at Blackpool.
- Links with Universities and use of their Job Boards to create opportunities for employment at Blackpool.
- Implemented an Earn as you Learn scheme which enables students to work in family support roles to gain experience and increase the chance of future employment at Blackpool.
- 'Golden Hellos' have been introduced for key hard to recruit to posts.
- The Relocation Policy has been rewritten to provide support not just for moving location but also for commuting.
- Accommodation support is provided through the provision of preferable rates in hotels / guest houses for ad hoc stays in Blackpool and also for renting properties in Blackpool.
- Next Step Blackpool microsite is in place as a marketing tool for children's social care careers in Blackpool.
- A Children's Services Workforce Board Chaired by the DCS has been established which looks at recruitment and retention issues.
- A preferred Agency provider is in place.
- Grow your own programmes are in place.
- A retention tracker is in place and the Principal Social Worker carries out all exit interviews to get a better understanding of why staff leave.

Targeted actions have also been carried out for Adult Services including:

- Participation in regional recruitment campaigns such as 'Care Heroes'.
- Links with the Health and Social Care Academy.
- Increased marketing to attract people who have caring experience into social care roles.
- Increased flexible working opportunities to make roles in the sector more attractive.
- Participated in the national 'Fast-Track' into social care campaign which was introduced as part of the pandemic response.
- Payment of the Foundation Living Wage to care providers who we commission

services from to help ensure that there is adequate capacity in the sector to support our residents.

In addition to the above, bespoke actions and steps have been taken to improve recruitment in both Children and Adult Social Care including:

- Blackpool was the first local authority to use the Apprenticeship Levy for social worker qualifications and has a new cohort each year.
- Participation in the 'Step-Up to Social Work' scheme to provide development opportunities for people who already work in care and support roles to qualify as social workers.
- Grow your own programme through Apprenticeships

It is recognised that in addition to Children and Adult Services a number of professions across the Council are struggling to recruit qualified and experienced staff such as in IT, Accountancy, Internal Audit, Public Protection and Property Surveyors. This is also true for entry level grades due to external factors such as the EU Exit and the National Living Wage. Therefore 'Grow your Own' training programmes are being used to develop suitable candidates into roles to bridge this gap.

An internal audit is included on the 2022/2023 Internal Audit Plan to do a 'deep dive' of recruitment across the Council to understand what barriers there are to recruitment and provide recommendations on what actions can be taken to improve this going forward.

#### **What will these additional actions achieve?**

By continuing to have a focus on recruitment, retention, learning and development and employee satisfaction, it helps ensure that the Council has a stable, sustainable, motivated workforce which has benefits for staff morale and also the quality of services which the Council delivers to its residents.

#### **What barriers do we face?**

In a busy work environment it can be difficult to find the time to prioritise learning and development and therefore this is the biggest challenge in ensuring that all employees have the same opportunities to develop and progress and robust succession planning is in place.

#### **Do these actions contribute to the sustainability of the Council?**

The pressure on Council services continues due to continued budget cuts and increased demands and this therefore places pressure on the Council's workforce. To continue to rise to the challenges faced by the Council it is important that a sustainable workforce is in place. This needs to take account of any gaps in skills and recruitment and retention issues which could impact on the quality of services the Council can deliver.

The workforce is the Council's most valuable resource and therefore it is essential that robust recruitment processes supported by arrangements for training, development and succession

planning to ensure that the workforce remains sustainable.

**Do these actions impact on the Council's finances?**

The inability to recruit and retain a skilled workforce can result in additional financial pressures for the Council as other more expensive options may be needed to bridge key gaps such as agency staff and consultants. In addition, there are increased risks of things going wrong if a skilled workforce is not in place which could have unintended consequences resulting in financial settlements through civil and / or criminal claims brought against the Council for failing to follow due process.

**How does this contribute to the Council Plan?**

Having the right people in the right posts is essential to ensure that successful delivery of all actions identified in the Council Plan.

**Any additional changes to this strategic risk?**

During the pandemic employees who were able to work from home have done so and robust Covid Secure measures have been in place for those employees who did need to attend the workplace. Government Guidance has since changed with a move towards 'Living with Covid' and the Council has taken a cautious approach to moving in this direction. However, with effect from 25 April 2022 the Covid Secure measures which were in place which reduced the ability for face to face meetings and training, and also the number of staff who could work in the office due to socially distanced desks, are being relaxed. Whilst much of the training continued online this will increase the opportunity for more face to face training places being available and also build on the bespoke learning and development which employees can benefit from by collaborating with colleagues in an office environment.

The return to the office will also enable employees to have more face to face support, coaching and mentoring from more senior colleagues and Managers.

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**Risk: b) Poor Employee Health and Wellbeing**

**Risk Owner: Chief Executive**

**Gross Risk Score**

**16**

**What impact does this have?**

- Absenteeism, presenteeism and reduced productivity.
- High staff turnover.
- Increased costs re Agency backfill in 24/7 services.

**What opportunities does this create?**

- Develop a culture where health and wellbeing are at the forefront of employee support

### What controls do we already have in place?

- Arrangements for managing work related pressure, supported by an online stress work tool, iPool module and face to face training
- Mandatory Managing Attendance iPool module in place for all Managers
- A range of training courses in place to help build individual resilience skills
- Absence management procedures and Manager and Employee guides in place
- Leadership Charter and survey conducted to ensure employees are well led
- Employee survey undertaken including a section on Health and Wellbeing to help determine future priorities
- A network of Council wide Health Champions and Mental Health First Aiders has been established
- Menopause training and network has been established
- Corporate Health and Wellbeing Group has been established chaired by the Director of Public Health
- Occupational Health Service in place which provides access to support services such as Cognitive Behaviour Therapy and physiotherapy
- My Wellbeing on the Hub detailing a wide range of health and wellbeing support which can be provided for employees
- Covid support pages on the Hub to deal with possible impacts of the pandemic

Net Risk Score

12

### What are we doing to further manage the risk?

#### **Ensure that all managers complete the revised mandatory Attendance Management iPool course.**

The majority of managers had completed the previous course but this has been revisited and as a result all managers are being encouraged to complete the new/updated Attendance Management training and current completion rates stand at approximately 70%. For those managers who do not complete the training, these will be picked up as part of the Mandatory Compliance backtrack exercise which is starting on 4 May 2022 which will require all staff to complete mandatory training within six weeks.

#### **Establish a joint working group with the trade unions to consider employee health and wellbeing and how to improve attendance.**

The Trade Unions have agreed to be part of the group and the Chair will be the Director of Strategy (Assistant Chief Executive). Draft Terms of Reference have been prepared and work is ongoing to prepare the relevant data which will help inform the future direction of the group. Once the data is collated the first meeting will be held.

**Continue to liaise with health partners to establish a fast track route to the long Covid clinic for employees who may have been impacted.**

It has been agreed with our health partners that if a member of staff is identified as having long Covid by their GP and referred to the Long Covid clinic they will be fast tracked through. Whilst this has been agreed in principle, work is underway to finalise the details of how this scheme will work.

Case conferencing with Occupational Health, Managers and HR for more complex cases.

A system is in place to hold case conferences for particularly complex cases in order to ensure the employee is supported and also to ensure that the Manager has/is complying with the Policy and all of the tools available.

Introduction of new HR system.

The Council will go live with a new HR system from 1 July 2022 and it is currently being configured to include alerts for Managers which will be sent when absences are open, closed, reached a certain number of days to help them to comply with the Attendance Policy.

**What will these additional actions achieve?**

By ensuring that the attendance management processes are robust and effectively support employees, whilst also being mindful of service delivery needs, this will help contribute to the wider health and wellbeing package already in place.

**What barriers do we face?**

Whilst HR set the policies and procedures for attendance management the actual process is undertaken by managers. Therefore, there is a reliance on managers following due process to effectively manage attendance and support employees.

**Do these actions contribute to the sustainability of the Council?**

By taking a proactive approach to employee health and wellbeing this helps ensure that the workforce feels valued and is resilient. This in turn improves attendance, reduces costs and help to ensure service delivery.

**Do these actions impact on the Council's finances?**

Staff sickness has an impact on the resources available at the Council. Every day lost to sickness creates additional pressure on staff who are able to work and sometimes on budgets where it is necessary to back fill posts. There can be considerable costs associated with the use of agency staff to provide cover particularly in health and social care services.

**How does this contribute to the Council Plan?**

A healthy and well workforce is key to meeting the Council's priority for organisational resilience.

**Any additional changes to this strategic risk?**

When the Council moves towards its 'Living with Covid' plan from 25 April 2022, which will see a relaxation of the Covid Secure measures, there is a risk that staff may come into the workplace unaware that they have Covid. The Council is taking the clear view that staff who have Covid should not be in the workplace however with the national cessation of testing there is a risk that some cases may be missed. Also, there will be staff who are anxious about returning to the workplace due to the impact that Covid may have on their health or that of their families. Therefore, steps are being taken to mitigate this risk for extremely clinically vulnerable employees through the use of individual people risk assessments to ensure that appropriate safeguards are in place.

<b>Report to:</b>	<b>AUDIT COMMITTEE</b>
<b>Relevant Officer:</b>	Tracy Greenhalgh, Head of Audit and Risk
<b>Date of Meeting:</b>	28 April 2022

## **AUDIT COMMITTEE SELF-EVALUATION AND TRAINING PROGRAMME 2022/2023**

### **1.0 Purpose of the report:**

1.1 To consider the feedback from the self-evaluation exercise undertaken by the Audit Committee and senior officers who engage with the Committee on a regular basis and to approve the training plan.

### **2.0 Recommendation(s):**

- 2.1
1. To consider the outcome of the self-evaluation exercise;
  2. To approve the training programme; and
  3. To consider the other actions as identified within the report.

### **3.0 Reasons for recommendation(s):**

3.1 To develop the effectiveness of the Audit Committee.

3.2 Is the recommendation contrary to a plan or strategy adopted or approved by the Council? No

3.3 Is the recommendation in accordance with the Council's approved budget? Yes

### **4.0 Other alternative options to be considered:**

4.1 None.

### **5.0 Council priority:**

5.1 The effectiveness of the Audit Committee is relevant to all Council priorities.

### **6.0 Background information**

#### **6.1 Elected Member Feedback**

Members of the Audit Committee were invited to complete a self-evaluation checklist to help

measure the effectiveness of the Committee. Seven members responded and completed a self-evaluation checklist which was based on the Chartered Institute of Public Finance and Accountancy (CIPFA) Guidance for Audit Committees.

The self-assessment checklist asked members to consider a number of questions in relation to the following topics:

- Audit Committee Purpose and Governance
- Functions of the Committee
- Membership and Support
- Effectiveness of the Committee

The results of the completed self-evaluation, along with the results from when the exercise was completed in 2021, can be seen in the following table. An indication of the direction of travel has also been provided:

Ref	Good Practice Questions	April 2021			April 2022			DoT
		Yes	Partly	No	Yes	Partly	No	
<b><i>Audit Committee Purpose and Governance</i></b>								
1	Does the authority have a dedicated Audit Committee?	100%	-	-	100%	-	-	-
2	Does the Audit Committee report directly to full Council?	100%	-	-	100%	-	-	-
3	Do the terms of reference clearly set out the purpose of the Committee in accordance with CIPFA's Position Statement?	100%	-	-	100%	-	-	-
4	Is the role and purpose of the Audit Committee understood and accepted across the authority?	100%	-	-	86%	14%	-	✗
5	Does the Audit Committee provide support to the authority in meeting the requirements of good governance?	100%	-	-	100%	-	-	-
6	Are the arrangements to hold the Committee to account for its performance operating satisfactorily?	83%	17%	-	100%	-	-	✓
<b><i>Functions of the Committee</i></b>								

<b>7</b>	Does the Committee's term of reference explicitly address all the core areas identified in CIPFA's position statement?							
	• Good governance	100 %	-	-	100%	-	-	-
	• Assurance framework	100 %	-	-	100%	-	-	-
	• Internal audit	100 %	-	-	100%	-	-	-
	• External audit	88%	12%	-	100%	-	-	✓
	• Financial reporting	88%	12%	-	100%	-	-	✓
	• Risk management	88%	12%	-	100%	-	-	✓
	• Value for money or best value	88%	-	12%	100%	-	-	✓
	• Counter-fraud and corruption	100 %	-	-	100%	-	-	-
<b>8</b>	Is an annual evaluation undertaken to assess whether the Committee is fulfilling its terms of reference and that adequate consideration has been given to all core areas?	100 %	-	-	100%	-	-	-
<b>9</b>	Has the Audit Committee considered the wider areas identified in CIPFA's Position Statement and whether it would be appropriate for the Committee to undertake them?	83%	17%	-	86%	14%	-	✓ 1 x Not sure
<b>10</b>	Where coverage of core areas has been found to be limited, are plans in place to address this?	100 %	-	-	100%	-	-	- 1 x Not sure
<b>11</b>	Has the Committee maintained its non-advisory role by not taking on any decision-making powers that are not in line with its core purpose?	100 %	-	-	100%	-	-	-
<b>Membership and Support</b>								
<b>12</b>	Has an effective Audit Committee structure and composition to the committee been selected?	100 %	-	-	100%	-	-	-

	<p>This should include:</p> <ul style="list-style-type: none"> <li>• Separation from the Executive</li> <li>• An appropriate mix of knowledge and skills among the membership</li> <li>• A size of Committee that is not unwieldy</li> <li>• Where independent members are used, that they have been appointed using an appropriate process</li> </ul>							
13	Does the Chair of the Committee have appropriate knowledge and skills?	100 %	-	-	100%	-	-	-
14	Are arrangements in place to support the Committee with briefings and training?	100 %	-	-	100%	-	-	-
15	Has the membership of the Committee been assessed against the core knowledge and skills framework and found to be satisfactory?	83%	17%	-	50%	50%		✗ 1x Not sure
16	Does the Committee have good working relations with key people and organisations, including external audit, internal audit and the Chief Financial Officer?	88%	12%	-	100%	-	-	✓
17	Is adequate secretariat and administrative support to the Committee provided?	100 %	-	-	100%	-	-	-
<b>Effectiveness of the Committee</b>								
18	Has the Committee obtained feedback on its performance from those interacting with the Committee or relying on its work?	100 %	-	-	100%	-	-	-
19	Has the Committee evaluated whether and how it is adding value to the organisation?	83%	17%	-	71%	29%	-	✗
20	Does the Committee have an	100	-	-	71%	29%	-	✗

	action plan to improve any areas of weakness?	%						
<p><b><u>Comments</u></b></p> <p><b><u>Training and Development Requirements</u></b></p> <ul style="list-style-type: none"> <li>• Continue to have a training and development plan in place.</li> <li>• Document dissection, to be able to dig deeper into large documents to pick out the important and vital information as far as a member of the Audit Committee is concerned.</li> <li>• Refresher of basic concepts.</li> </ul> <p><b><u>Key Strengths of the Audit Committee</u></b></p> <ul style="list-style-type: none"> <li>• Access to training and development.</li> <li>• Support for Committee members.</li> <li>• A strong Chair.</li> <li>• Critical interrogation of strategies and decisions made.</li> <li>• Good relationship with other sections of the Council and outside organisations.</li> <li>• Good leadership by the Chair and Head of Audit and Risk.</li> <li>• Its openness and neutrality.</li> <li>• Diversity of the Committee.</li> <li>• Good independent members.</li> </ul> <p><b><u>Improvements which could be made to Audit Committee</u></b></p> <ul style="list-style-type: none"> <li>• Succession planning for the Chair and Deputy Chair.</li> <li>• Better attendance at briefing meetings and more participation among certain members.</li> <li>• An understanding of what senior officers would like the Audit Committee to support them with in delivering Blackpool Council's core objectives.</li> <li>• More publicity regarding its role.</li> </ul>								

**Officer Feedback**

A number of Officers who engage with the Audit Committee were also asked to undertake an evaluation of the Committee based on their experiences, external audit were also invited to provide feedback. A number of questions were asked, based on the CIPFA Guidance on Audit Committees and Officers were also asked to provide any comments or suggestions as to potential improvements going forward. Three responses were received in total.

The results of the completed self-evaluation, along with the results from when the exercise

was completed last year, can be seen in the following table. An indication of the direction of travel has also been provided:

Ref	Good Practice Questions	April 2021			April 2022			DoT
		Yes	Partly	No	Yes	Partly	No	
1	Is the role and purpose of the Audit Committee understood and accepted across the authority?	67%	33%	-	67%	-	33%	-
2	Does the Audit Committee provide support to the authority in meeting the requirements of good governance?	100%	-	-	100%	-	-	-
3	Are the arrangements to hold the Committee to account for its performance operating satisfactorily?	83%	17%	-	100%	-	-	✓
4	Has the Committee maintained its non-advisory role by not taking on any decision-making powers that are not in line with its core purpose?	100%	-	-	100%	-	-	- 1x Not sure
5	Does the Chair of the Committee have the appropriate knowledge and skills?	100%	-	-	100%	-	-	-
6	Does the Committee have good working relations with key people and organisations, including external audit, internal audit and the Chief Financial Officer?	100%	-	-	100%	-	-	-
7	Do you consider that the	100%	-	-	100%	-	-	-

	Audit Committee performs well and achieves its core function?				%			1x Not sure
8	Do you believe that the Audit Committee adds value to the organisation?	100%	-	-	100%	-	-	- 1x Not sure
9	Do you find members of the committee approachable?	100%	-	-	67%	33%	-	✗
10	Do you feel that the committee offers the appropriate level of challenge?	83%	17%	-	100%	-	-	✓

**Comments**

**Role and Purpose of Committee**

- There is probably need to raise awareness of the role of the Committee at operational level.

**Committee Performance**

- Very knowledgeable Chair who leads the meeting well.

**Challenge**

- It is important to have an independent challenge of processes with the right focus on the high risk areas facing the Council.
- There is a need to ensure that the focus of questioning remains relevant to the role of the Audit Committee and does not stray into the role of Scrutiny.

**Audit Academy Training Programme 2022/2023**

Attendance as part of the Audit Academy Training Programme will provide members will skills to:

- Understand how to be effective when sitting on an Audit Committee.
- Increase their understanding of risk mitigations and the control environment.
- Develop skills to effectively gain the levels of assurance they need.

- Understand what is meant by the term governance and why this is important in local government.

To continue to develop the skills and knowledge of Committee members the following training programme is proposed for 2022/2023:

<b>Date</b>	<b>Topic</b>	<b>Presenter</b>
June 2022	Audit Committee Terms of Reference: <ul style="list-style-type: none"> <li>- To ensure that members understand the role of the Audit Committee.</li> <li>- An opportunity to review the terms of reference and identify any potential changes.</li> </ul>	Director of Governance and Partnerships
July 2022	Strategic Risk Register Deep Dives: <ul style="list-style-type: none"> <li>- To understand the new format used for the deep dive reviews.</li> <li>- Help members focus on the most important sections of the report.</li> <li>- Explore the types of questions which could be asked.</li> </ul>	Head of Audit and Risk
September 2022	Adding Value: <ul style="list-style-type: none"> <li>- A session to explore how the Audit Committee can add value to the work of Council officers.</li> </ul>	Director of Governance and Partnerships / Director of Resources
October 2022	Understanding the Risk Services Quarterly Report: <ul style="list-style-type: none"> <li>- To refresh members on the Risk Services Quarterly Report content.</li> <li>- Help members focus on the most important sections of the report.</li> <li>- Explore the types of questions which could be asked.</li> </ul>	Head of Audit and Risk
November 2022	Statement of Accounts <ul style="list-style-type: none"> <li>- To ensure that the Committee has the information it needs to effectively scrutinise the Statement of Accounts and ISA260.</li> </ul>	Head of Accountancy
January 2023	Annual Governance Statement and the Half Yearly Review: <ul style="list-style-type: none"> <li>- To refresh members on the</li> </ul>	Director of Governance and Partnerships

	Annual Governance Statement. - Help members focus on the most important sections of the report.		
March 2023	The Role of External Audit: - To ensure that members understand the role of external audit. - To help members interpret reports provided by external audit to the Committee.	External Audit	

6.2 Does the information submitted include any exempt information? No

**7.0 List of Appendices:**

7.1 None.

**8.0 Financial considerations:**

8.1 It is anticipated that the training programme for Committee members will be delivered within existing Council budgets.

**9.0 Legal considerations:**

9.1 The purpose of the self-evaluation is to help ensure that members of the Committee effectively fulfil their responsibilities as members of the Audit Committee.

**10.0 Risk management considerations:**

10.1 The Audit Committee has a key role in the governance of the Council and therefore it is important that it engages in the development and delivery of an improvement plan to ensure that it can effectively manage risk.

**11.0 Equalities considerations:**

11.1 All members of the Committee have the same access to training available. Training in other formats can be provided should an accessibility need be identified.

**12.0 Sustainability, climate change and environmental considerations:**

12.1 Risks related to sustainability will be considered as part of the risk management structure at the Council.

**13.0 Internal/external consultation undertaken:**

13.1 Consultation has taken place with Chief Officers and Committee members.

**14.0 Background papers:**

14.1 CIPFA Audit Committee Guidance (2018).

**AUDIT COMMITTEE ACTION TRACKER**

	DATE OF REQUEST	ACTION	TARGET DATE	RESPONSIBLE OFFICER	UPDATE	RAG RATING
1	30.11.20	To receive an update report on the cost analysis findings of Traffic Regulations Orders at a future meeting of the Committee.	March 2022	Mr John Blackledge, Director of Community and Environmental Services		
2	21.01.21	To receive, in due course, Deloitte's detailed log of all additional work and the associated costs, with any materially significant queries identified.	TBC	Ms Nicola Wright, Deloitte		Not yet due
3	29.04.21	That the Chair of the Audit Committee give further consideration as to the role of the Committee in relation to contract management and procurement arrangements, in conjunction with Mrs Tracy Greenhalgh, Head of Audit and Risk.	TBC	Mrs Tracy Greenhalgh, Head of Audit and Risk		Not yet due
4	30.09.21	The Committee to receive a progress update on the development of the junction of Common Edge Road following the appointment of a consultant and designers.	March 2022	Mr John Blackledge, Director of Community and Environmental Services		

	DATE OF REQUEST	ACTION	TARGET DATE	RESPONSIBLE OFFICER	UPDATE	RAG RATING
5	11.11.21	That more specific details around the Council's Strategic Leisure Assets be brought back to the Committee at a future meeting.	TBC	Mr Lee Frudd, Head of Strategic Leisure Assets		Not yet due
6	11.11.21	Due to the nine Priority Two recommendations arising from the audit of 'Management of Investment Properties,' the Chair requested that the relevant service manager be invited to attend a future meeting of the Audit Committee to provide a progress update.	TBC			Not yet due
7	20.01.22	That an updated ISA 260, along with the final accounts be presented to the next meeting of the Audit Committee.	April 2022	Deloitte		