

# Blackpool Council

14 November 2023

To: Councillors Cartmell, Fenlon, Humphreys, Marshall, Roberts, Thomas and Warne  
Mr David Swift, Independent Co-Opted Member

The above members are requested to attend the:

## AUDIT COMMITTEE

Thursday, 23 November 2023 at 6.00 pm  
in Committee Room A, 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 19 OCTOBER 2023 (Pages 1 - 6)

To agree the minutes of the last meeting of the Audit Committee held on 19 October 2023 as a true and correct record.

### 3 INTERNAL AUDIT FOLLOW-UP - EVENT MANAGEMENT (Pages 7 - 16)

To consider a progress report on the recommendations made in the internal audit

Public Document Pack report relating to Event Management issued on the 24 November 2022.

**4 STRATEGIC RISK REGISTER DEEP DIVE - INFORMATION** (Pages 17 - 22)

To consider a progress report on individual risks identified in the Council's Strategic Risk Register in relation to Information.

**5 RISK SERVICES QUARTER TWO REPORT** (Pages 23 - 44)

To provide the Audit Committee with a summary of the work completed by Risk Services in quarter two of the 2023/24 financial year.

**6 STATEMENT OF ACCOUNTS 2020/2021 AND 2021/2022 EXTERNAL AUDIT UPDATE** (Pages 45 - 48)

To update the Audit Committee on the progress of the Statement of Accounts for 2020/21 and 2021/22.

**7 ACTION TRACKER** (Pages 49 - 50)

To note that the Committee's Action Tracker.

**8 DATE OF NEXT MEETING**

To note the date and time of the next meeting of the Committee as 18 January 2024, commencing at 6.00pm.

**Venue information:**

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

**Other information:**

For queries regarding this agenda please contact John Greenbank, Democratic Governance Senior Adviser, Tel: 01253 477229, e-mail [john.greenbank@blackpool.gov.uk](mailto:john.greenbank@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).

### **Present:**

Councillor Roberts (in the Chair)

Councillors

Cartmell  
Thomas

Fenlon

Humphreys

Marshall

### **In Attendance:**

Neil Jack, Chief Executive

Mark Towers, Director of Governance and Partnerships

John Blackledge, Director of Community and Environmental Services

Alan Cavill, Director of Communications and Regeneration

Cath Bagley, Head of Procurement, Energy and Exchequer Services

Andrew Duckett, Service Manager - Energy and Sustainability

Tracy Greenhalgh, Head of Audit and Risk

Nicola Wright, External Auditor Deloitte

John Greenbank, Democratic Governance Senior Adviser (Scrutiny)

### **1 DECLARATIONS OF INTEREST**

There were no declarations of interest made on this occasion.

### **2 MINUTES OF THE LAST MEETING HELD ON 14 SEPTEMBER 2023**

**Resolved:** That the minutes of the meeting held on 14 September 2023 be signed by the Chair as a true and correct record.

### **3 INTERNAL AUDIT FOLLOW-UP - ENERGY MANAGEMENT**

Ms Cath Bagley, Head of Procurement, Energy and Exchequer Services, presented a report on progress against the recommendations made in the internal audit report Energy Management issued on 4 October 2022. She reported that the audit had made seven recommendations of which six had been completed, including both Priority One recommendations and that one remained outstanding.

The outstanding recommendation was R1 a Priority Two recommendation relating to issues with Water Plus. Ms Bagley informed the Committee that a formal agreement with Water Plus needed to be agreed and that a revised target date for the recommendation had been agreed for March 2024.

The Committee queried the ongoing integration of the new finance system, with Ms Bagley explaining that the process had proceeded well and that it would enable closer working with the Council's Wholly-Owned Companies. She added that the integration work would be

## MINUTES OF AUDIT COMMITTEE MEETING - THURSDAY, 19 OCTOBER 2023

completed by the end of 2023.

**Resolved:** That the report on progress against the recommendations made in the Internal Audit of Energy Management be noted.

### 4 STRATEGIC RISK REGISTER DEEP DIVE - PROJECT/PROGRAMME MANAGEMENT

The Committee considered a deep dive into the Strategic Risk “Project/Programme Management” which included the sub-risks (a) The Council fails to reduce carbon emissions across its operations and the town, (b) Climate breakdown causes an increase in sea levels and severe adverse weather events, and (c) Failure to modernise transport network.

(a) The Council fails to reduce carbon emissions across its operations and the town

Mr Alan Cavill, Director of Regeneration and Communication, provided an update in relation to sub-risk (a). He informed the Committee that good progress had been made in carbon emissions work undertaken by the Council, but that carbon emissions and climate change more widely presented an ongoing challenge.

The Committee noted that the risk had a red rating and that although the Council had worked hard to achieve the targets it had set itself, that climate issues had causes and consequences wider than Blackpool and beyond the Council’s control. Mr Cavill added that this had been recognised but that the Council could seek to improve the situation locally through its own carbon targets and assisting businesses and residents to reduce their emissions.

Mr Cavill also explained that the risk scores were realistic based on what the Council could achieve. In addition to work to prevent the negative consequences of climate change the work being undertaken also involved protective actions, such as sea water defences. These would help protect Blackpool from consequences such as sea level rises that were out of the Council’s control.

Members also discussed if and how the Council could offset the impact of the substantial regeneration work underway within Blackpool. Mr John Blackledge, Director of Community and Environmental Services, advised that the carbon impact of a project was considered as part of its planning. Contractors were also asked to ensure that they took carbon emissions into account when undertaking work.

(b) Climate breakdown causes an increase in sea levels and severe adverse weather events

Mr John Blackledge, Director of Community and Environmental Services, provided an update in relation to sub-risk (b), he reported that the Council was well placed strategically to mitigate the consequences of sea level rises and increased severe weather. This included £150m in investment over the next five years from the Environment Agency (EA) into sea defences and beach management projects that would ensure protection for the next one-hundred years. In addition to this Mr Blackledge also reported that the Council continued to

## MINUTES OF AUDIT COMMITTEE MEETING - THURSDAY, 19 OCTOBER 2023

work with partners and neighbouring authorities on climate change work that would benefit Blackpool.

Mr Neil Jack, Chief Executive, reported that the Council had also invested in projects such as Beach Nutrition, which sought to allow nature itself to provide part of the solution. He added that such projects were generational in nature and would provide part of the long term solution to climate challenges faced in Blackpool.

### (c) Failure to modernise transport network

Mr Alan Cavill, Director of Regeneration and Communication, provided an update in relation to sub-risk (c). He reported that the Council had worked closely with its wholly-owned company, Blackpool Transport Services Ltd (BTS), to ensure that the transport network was modernised. This work had included the agreement of a Tramway Asset Management Strategy and involvement in substantial projects supported by the Department for Transport (DfT). Mr Cavill also advised that the Council had ensured that the new multi storey car park being constructed would include thirty electric vehicle charging points and that work was underway to identify more locations across Blackpool.

The Zero-Emissions Bus Regional Area project was raised by Members with the Committee querying the delays that had been experienced and the impact on cost. Mr Cavill explained that the main cost increase had been in relation to the equipment needed for BTS to operate a fleet of electric buses since the initial tender exercise. He further advised that the DfT had stated that the Council and BTS were responsible for any changes in cost. These increases had related to the need to secure a power reserve for the charging of buses, the cost of vehicles and the need to change from the initially planned AC chargers to DC equipment. Despite this, Mr Cavill stated that the Council was confident that the project would progress and noted that it was planned that ninety vehicles would be purchased through the project, for which procurement was ongoing.

It was also clarified that responsibility for the operation of the buses procured would be BTSs, including ensuring safety and maintenance. BTS was also therefore leading on the procurement exercise for the vehicles advised by a consultant to ensure it was prepared for the operation of electric buses.

The installation of electric vehicle (EV) charging points was raised with the Committee noting that a target of two-hundred and forty points by the end of 2024 had been set. In respect of the current number of points, Mr Cavill reported that the exact number would be confirmed following the meeting. Mr Blackledge added that the Council planned to operate a model whereby the EV charging would be operated by private providers and that the work underway had been aimed at facilitating that.

Members questioned if the proposed number of charging points was sufficient considering the increase in EV ownership. This number had been adopted, Mr Cavill explained, due to the fact that the majority of EV owners preferred to charge their vehicles at home rather than at a public charging point due to the lower cost. The Council therefore had sought to ensure the correct EV infrastructure was in place for private sector operators and that

## MINUTES OF AUDIT COMMITTEE MEETING - THURSDAY, 19 OCTOBER 2023

coverage was spread across Blackpool. It was also noted that EV technology continued to develop and factors such as charging speeds would likely improve as time passed. The Council would keep the current approach under review as EV technology and its take up developed in years to come.

**Resolved:** That

1. The update be noted; and
2. That the exact number of electric vehicle charging points be confirmed to Members of the Committee in writing following the meeting.

### 5 EXTERNAL AUDIT PLAN 2021/2022

Ms Nicola Wright, External Auditor, Deloitte, presented the External Audit Plan 2021/2022. She reported that the external audit work for 2021/2022 was expected to be completed by March 2024. It was further advised that the approach to materiality taken by Deloitte was based on the benchmarking standard within the industry and the approach previously used at the Council.

The Plan also highlighted the significant risks identified by Deloitte, which the Committee noted as;

- Completeness of Accrued Expenditure
- Management Override of Controls
- Property Valuations.

The Committee queried if any issues had been identified in respect of property values, pensions or grants. Ms Wright explained that property valuations presented an ongoing challenge and Deloitte would continue to monitor how these were presented in accounts. In respect of grants these had been highlighted in the Plan and would show the impact of those received during the Covid-19 pandemic.

**Resolved:** That the External Audit Plan 2021/2022 be agreed.

[Ms Bagley, Mr Blackledge, Mr Cavill, Mr Duckett and Ms Wright left the meeting at this juncture].

### 6 COVERT SURVEILLANCE POLICY

Mr Mark Towers, Director of Governance and Partnerships, presented the Covert Surveillance Policy for approval. He explained that the policy had been updated since it had last been considered by the Committee in 2019. The scope of the policy covered the use of powers under the Regulation of Investigatory Powers Act 2000 (RIPA) and other legislation relating to covert surveillance. He added that the review had been delayed to ensure that officers received the mandatory training on the best practice areas of covert surveillance and any learning from that was then factored into the review. The policy had been updated to ensure greater consistency in securing approvals for surveillance and to future proof the

## MINUTES OF AUDIT COMMITTEE MEETING - THURSDAY, 19 OCTOBER 2023

policy. Mr Towers added that overall the number of RIPA investigations remained low and that the Committee would continue to be advised of the exercise of powers under the policy.

The use of covert surveillance by the Council was overseen by the Corporate RIPA Group and Mr Towers informed members that he was the responsible officer in respect of covert surveillance.

Members noted that the Council's compliance with the Policy would be subject to an inspection during November 2023 and Mr Towers explained the policy had been shared with inspectors in advance and that the outcome of the inspection would be shared with the Committee.

Ms Tracy Greenhalgh, Head of Audit and Risk, advised that the Policy was only be used as a last resort and a review of its use was be conducted at the end of an investigation to identify any areas of learning for future application. She also confirmed that no investigations under RIPA powers had been conducted since the beginning of 2023. However, some investigations under lesser powers had been conducted in relation to other areas such as trading standards by an authorised officer in the Public Protection team and these had been carried out under the current Covert Surveillance policy.

**Resolved:** That;

1. The updated Covert Surveillance Policy be approved;
2. That the Director of Governance and Partnerships be authorised to make any minor amendments as required; and
3. That details of the outcome of the inspection of compliance with the Covert Surveillance Policy, due to be conducted in November 2023, be shared with the Committee, once the official outcome was received.

### 7 CIPFA POSITION STATEMENT ON AUDIT COMMITTEE

Mr Mark Towers, Director of Governance and Partnerships, presented the Chartered Institute of Public Finance and Accountancy (CIPFA) Position Statement setting out the purpose, model, core functions and membership of the Audit Committee. The Statement brought together the CIPFA guidance on Audit Committees and included information gained from the consultation with Members of the Committee in September 2023. Mr Towers added that a report on compliance with the Statement would be presented to a future meeting of full Council by the Chair of the Committee.

**Resolved:** That the Audit Committee agreed that the CIPFA Position Statement be recommended to Council for approval.

### 8 AUDIT ACTION TRACKER

**Resolved:** That the Committee Action Tracker be noted.

## **MINUTES OF AUDIT COMMITTEE MEETING - THURSDAY, 19 OCTOBER 2023**

### **9 DATE OF NEXT MEETING**

The date and time of the next meeting was noted as Thursday, 23 November 2023 at 6pm

### **Chairman**

(The meeting ended at 6.50 pm)

Any queries regarding these minutes, please contact:  
John Greenbank, Democratic Governance Senior Adviser  
Tel: 01253 477229  
E-mail: [john.greenbank@blackpool.gov.uk](mailto:john.greenbank@blackpool.gov.uk)



<b>Report to:</b>	<b>AUDIT COMMITTEE</b>
<b>Relevant Officer:</b>	Philp Welsh – Head of Tourism and Communication
<b>Meeting</b>	23 November 2023

## INTERNAL AUDIT FOLLOW UP - EVENT MANAGEMENT

### 1.0 Purpose of the report:

1.1 To consider a progress report on the recommendations made in the internal audit report relating to Event Management issued on the 24 November 2022.

### 2.0 Recommendation(s):

2.1 To consider the actions being implemented to address the audit recommendations relating to the Event Management audit.

### 3.0 Reasons for recommendation(s):

3.1 To enable 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 N/a

### 5.0 Council priority:

5.1 This audit impacts on the Council's organisational resilience priority.

### 6.0 Background information

6.1 Within the Visit Blackpool department of the Communications and Regeneration Directorate, there is an Events Team that organises a wide-ranging annual programme of public events. This includes popular and well-regarded events that are major attractions for Blackpool visitors and residents and which bring substantial income into the resort. These include major events such as the Blackpool Air Show, the Illuminations Switch On, the World Fireworks Championship, Ride the Lights and Armed Forces Week.

The VisitBlackpool Events Team consists of an Event Manager and an Event Assistant, reporting to the Head of Tourism and Communications. The delivery of the programme for some of these VisitBlackpool-organised events is contracted out to external organisations, for example, to deliver the Illuminations Switch On event.

The Events Team works with a number of external event organisers of public outside events to provide advice to them and to encourage them to bring events to Blackpool. There is a wide range of public charity and community events where the Events Team also provides advice to event organisers.

In addition, some public events are held on land managed by Estates and also by Leisure and Parks Services and which have separate application processes to those managed by the Visit Blackpool Events Team and to each other.

6.2 The scope and assurance statement of the audit was as follows:

**Scope**

The scope of the audit included:

- How internal and external co-ordination, procedures and communications are used to manage risks around events and whether arrangements are appropriately documented; and
- Progress made against the actions agreed to address the recommendations made in our previous audit.

**Assurance Statement**

A number of areas of good practice were identified, for example in relation to attracting and arranging popular events in Blackpool and the operation of the Safety Advisory Group. Therefore, we consider that the controls in place in relation to events management arrangements are currently adequate.

There are a number of areas where improvements can be made to further develop formal event co-ordination, written procedures and communication, and we have therefore made a number of recommendations to strengthen the approach in these areas.

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 and the impact of this decision for our children and young People:**

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.

## Appendix 3(a) – Internal Audit Recommendations and Agreed Actions

<b>Recommendation</b>		<b>Priority</b>	<b>Agreed Action</b>	<b>Responsible officer</b>	<b>Target Date</b>	<b>Revised Target Date for outstanding actions</b>	<b>Progress</b>
R1	The Safety Advisory Group's role should be reviewed in relation to forthcoming 'Protect Duty' legislation.	2	<p>Agreed. Preparations have already been undertaken and currently known Protect Duty requirements embedded.</p> <p>The exact date of Protect Duty legislation is as yet unknown, but is anticipated to be in approximately 18 months' time, at which point further adjustments to the Safety Advisory Group's role will be implemented as required.</p>	Director of Communications and Regeneration	Initial work - completed. Further adjustments to be made as required when the full requirements of the Protect Duty are known.		<p>Protect Duty legislation has not yet come into effect. The Bill is still in its draft stages and even after it becomes an Act of Parliament it will be some time before it passes into accepted law.</p> <p>In the meantime, the Safety Advisory Group and a wider group of businesses that provide attractions receive regular briefings from the police.</p> <p>We have also carried out a live exercise using the principles we believe will come from the new Protect Duty. This exercise involved many local businesses, the local college and key public sector partners</p>

## Appendix 3(a) – Internal Audit Recommendations and Agreed Actions

<b>Recommendation</b>		<b>Priority</b>	<b>Agreed Action</b>	<b>Responsible officer</b>	<b>Target Date</b>	<b>Revised Target Date for outstanding actions</b>	<b>Progress</b>
R2	Additional potential mechanisms for event co-ordination across the Council should be considered.	2	Agreed. The Director of Communications and Regeneration is comfortable with the mechanisms in place for Council organised events. However it is accepted that Protect Duty legislation will require the Council to provide additional advice and support to 3 <sup>rd</sup> party events. Consideration will therefore be given to how additional resource might be achieved to accommodate this, when the extent of the Protect Duty legislation is known.	Director of Communications and Regeneration	The exact date of Protect Duty legislation is as yet unknown, but is anticipated to be in approximately 18 months' time.		<p>VisitBlackpool has worked with the Emergency Planning team and the Centre for the Protection of National Infrastructure (CPNI) on Operation Rosette 2. This is an extended hostile vehicle mitigation scheme involving the national barrier asset, designed to create a more robust and safer event space [in terms of audience protection] on the Tower Festival Headland for the next five years</p> <p>We are also going out to procurement for event-specific stewards with crowd safety training a mandatory requirement</p>

## Appendix 3(a) – Internal Audit Recommendations and Agreed Actions

<b>Recommendation</b>		<b>Priority</b>	<b>Agreed Action</b>	<b>Responsible officer</b>	<b>Target Date</b>	<b>Revised Target Date for outstanding actions</b>	<b>Progress</b>
R3	Consideration should be given to introducing a Council wide event charging policy for consistency and to provide potential additional funding.	2	Agreed. A 3 <sup>rd</sup> party pricing policy will be discussed by the end of 2022 to try and achieve consistency of approach to event charging going forward.	Director of Communications and Regeneration, Head of Property and Asset Management, Head of Community and Wellbeing Services, Head of Tourism and Communications	31 <sup>st</sup> December 2022		VisitBlackpool have aligned their rental fees for the headland with the Blackpool Council Estates rental fees.
R4	A Council wide events policy and written procedure should be developed and updated as needed to support a consistent approach to managing events risks, clarify responsibilities and support communication.	2	To be reviewed as part of the Protect Duty legislation requirements work to ensure that clear advice is available, and consistently applied.	Director of Communications and Regeneration	The exact date of Protect Duty legislation is as yet unknown, but is anticipated to be in approximately 18 months' time.		See progress notes on R1

## Appendix 3(a) – Internal Audit Recommendations and Agreed Actions

<b>Recommendation</b>		<b>Priority</b>	<b>Agreed Action</b>	<b>Responsible officer</b>	<b>Target Date</b>	<b>Revised Target Date for outstanding actions</b>	<b>Progress</b>
R5	A written understanding with the BID should be developed specifying relative responsibilities, communications and access mechanisms in relation to events in areas covered by the BID.	2	Agreed. Work has commenced on this and will be formalised by the end of February 2023.	Events Manager	28 <sup>th</sup> February 2023	March 31, 2024	VisitBlackpool have worked with the BID to produce an event application process that is consistent with the application used for events on the Tower Festival Headland. To make further progress, an agreement needs to be in place (between Blackpool Council and the BID) to enable the BID to authorise the use of Council-owned land and charge/sub-let accordingly.
R6	Consideration should be given to whether anything further can be done to ensure timeliness of event notification.	2	Agreed. Reminders regarding the timeliness of event notifications will be issued to event organisers.	Events Manager	31 <sup>st</sup> March 2023		Reminders will be sent in January along with the new rates, tramway permit application and headland access details.

## Appendix 3(a) – Internal Audit Recommendations and Agreed Actions

<b>Recommendation</b>		<b>Priority</b>	<b>Agreed Action</b>	<b>Responsible officer</b>	<b>Target Date</b>	<b>Revised Target Date for outstanding actions</b>	<b>Progress</b>
R7	Responsibilities should be clarified in relation to verifying that there is adequate insurance in place in relation to all events.	2	The responsibility for appropriate insurance for 3 <sup>rd</sup> party events lies with the event organiser. The Safety Advisory Group will be used to ensure that the organisers understand this responsibility, and that evidence of insurance is provided when requested.	Safety Advisory Group	31 <sup>st</sup> March 2023		Already implemented for VisitBlackpool authorised events
R8	Any additional events training requirements within the Council and with key partners, such as in relation to crowd safety, should be reviewed and considered.	2	Agreed. The Events Manger will review available training.	Events Manager	28 <sup>th</sup> February 2023		VisitBlackpool have partnered with other local authority event managers in Lancashire and formed a county-wide group. Combined training is sourced from the Home Office and the Emergency Planning College via this group. Courses are tailored to meet the specific needs of Local Authority event planners



## Appendix 3(a) – Internal Audit Recommendations and Agreed Actions

<b>Recommendation</b>		<b>Priority</b>	<b>Agreed Action</b>	<b>Responsible officer</b>	<b>Target Date</b>	<b>Revised Target Date for outstanding actions</b>	<b>Progress</b>
R9	A Council wide approach to event site visits and sign off processes should be developed and incorporated within an overall events policy and written procedure.	2	Agreed. The Events Manager will discuss an appropriate approach with the Head of Property and Asset Management.	Events Manager, Head of Property and Asset Management	28 <sup>th</sup> February 2023	March 31, 2024	Discussions with the Council's Estates team ongoing, but not yet concluded
R10	Any additional potential feedback mechanisms from Council services, partners and event organisers to share learning from events held should be considered.	3	Agreed. Retrospective feedback obtained via the Safety Advisory Group will be recorded and retained to assist with lessons learned.	Safety Advisory Group	31 <sup>st</sup> March 2023		Feedback/debriefing of events is now an agenda item on Safety Advisory Group meetings.

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<b>Report to:</b>	<b>AUDIT COMMITTEE</b>
<b>Relevant Officer:</b>	Steve Thompson, Director of Resources Philip Welsh , Head of Tourism and Communication Kate Aldridge, Head of Corporate Delivery Performance and Commissioning
<b>Meeting</b>	23 November 2023

## STRATEGIC RISK REGISTER DEEP DIVE – INFORMATION

### 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 information.

### 3.0 Reasons for recommendation(s):

3.1 To enable CLT and 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 N/a

### 5.0 Council priority:

5.1 The risk impacts on all of 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 – Information

**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 CLT and Audit Committee to gain assurance that strategic risks are being effectively managed.

**11.0 Equalities considerations and the impact of this decision for our children and young People:**

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.

**APPENDIX 4(a) - Risk Category: Information****Risk Appetite: Open****Risk: a) Residents unable to access / influence information about Council Services.****Risk Owner: Director of Communication and Regeneration, Director of Strategy and Performance (Assistant Chief Executive), Director of Resources**

<b>Gross Risk Score</b>	<b>16</b>	Impact – 4	Likelihood – 4
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**What impact does this have?**

- Lack of community engagement to inform Council service provision.
- Residents unable to access Council services due to a lack of information.

**What opportunities does this create?**

- Strong two way communication channels with residents.
- Residents feel listened to and supported.
- Ease of access to Council services for residents.

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

- Increased use of new communication channels such as social media and newsletters.
- Increased commitment to one brand for the Blackpool resident.
- Merger of the Communications Team and Visit Blackpool to increase overall capacity and resilience in terms of communications.
- Communications Grid in place which identifies potential stories / events which are coming up over a three month period to enable the Council to effectively plan for its response / communication strategy.
- Channel Shift project group in place which has been further supported by a Scrutiny Review in this area.
- Community Engagement Framework in place.

<b>Net Risk Score</b>	<b>12</b>	Impact – 4	Likelihood – 3
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**What are we doing to further manage the risk?****Continue to grow the Council's communication with residents, through the use of a wide range of communication channels.**

The Corporate Communications Team continue to use a number of methods of communication. The traditional blackpool.gov.uk website is in place and this is updated on a daily basis. Social media, including Facebook and 'X', is also used to communicate key messages and this continues to grow in terms of usage and customer base.

A printed version of Your Blackpool is produced at least three times a year with the aim being that this is delivered to all households. As with all mass distribution campaigns a 100% successful rate is not

achieved however this is monitored by the Communications Team who continue to liaise with the distributors. There is a monthly e-version of the Your Blackpool newsletter which is e-mailed to residents who have signed up for this service and the Corporate Communications Team continue to grow this database.

A campaign based approach is used where appropriate. Whilst there are channels in place for mass communications these will also be refined and used for specific campaigns. The Communications Team will work with services to identify the relevant target audience and develop a communication strategy around this. Current examples include the work around the Financial Inclusion Strategy, benefit maximisation and the risk of using loan sharks. For events and other key campaigns such as fostering, poster sites will also be used by the Communications Team, such as bus and tram shelters, in order to reach as many people as possible through targeted marketing campaigns.

Where there are specific projects which will affect certain cohorts of residents then a more personalised communications strategy is adopted such as the use of letter drops. Examples of this could involve regeneration schemes or the introduction of other changes such as selective licensing.

#### **Embed the Community Engagement Framework across Council services.**

During this financial year steps have been taken to pilot the new ways to engage with the community as outlined in the framework. Examples include:

- The Blackpool SEND Partnership have co-produced a Young Persons SEND Preparation for Adulthood Strategy. 19 people, with a mix of lived, practice and leadership/commissioning experience met weekly for 6 weeks to co-produce the strategy. A further 15 people with lived experience fed into the group. The draft strategy is now out to consultation and will be reviewed and signed off by the end of the year;
- The Born into Care Project is working to improve services and systems for families who have experienced separation from their baby/babies due to safeguarding concerns. The project involves a mix of people including parents with lived experience, academics and those who work in the system working together as equal partners to bring about change, for more families to be able to stay together, or where this is not possible for the families to experience kind, compassionate trauma informed and trauma responsive care; and
- An engagement process with the LGBTQ is currently underway being led by the Infusions Team.

The Community Engagement Lead has recently returned from maternity leave and the focus over the next twelve months will be to embed the Community Engagement Framework across all Council services.

#### **Channel shift project underway to look at ways to enable residents to contact the Council for services using alternative methods such as the internet.**

A Channel Shift Group is in place which supports services with the delivery of channel shift projects. Significant work has been done in this area over previous years including a number of 'quick win' changes such as for fly tipping, Bulky Matters and Now Cards. For some time the Council have promoted channel shift campaigns using the strapline "Don't waste time, report it online", "Don't waste time, do

it online” and “Don’t waste time, sign up online” This is to encourage residents to carry out tasks such as paying Council Tax and reporting fly-tipping online.

A single sign-on enabling users to access an account through which to conduct Council tasks is being developed by ICT Services.

There is no dedicated team in place for Channel Shift work nor any additional budget so a reliance is placed on services wanting to drive channel shift and fund any changes, with support provided by the multi-disciplinary Channel Shift Group chaired by the Head of Revenues Benefits and Customer Services and supported by ICT Services.

A Scrutiny of Channel Shift has been undertaken and progress against implementing the actions identified in this is reported to the Leadership Scrutiny Board with the last update provided in October 2023.

<b>Target Risk Score</b>	<b>8</b>	Impact – 4	Likelihood – 2
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**What will these additional actions achieve?**

All the actions are aimed at further improving how the Council communicates with its residents and local communities.

**What barriers do we face?**

It is recognised that not all forms of communication are suitable for all residents and therefore it is important that the Council continues to get the balance correct in terms of how messages are communicated.

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

Not directly, however good communication helps ensure that residents have key information relating to such matters as climate change and the Council’s budget position.

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

By giving residents the option to engage with the Council online helps reduce staffing costs through automation.

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

The provision of good information and communication helps ensure that residents are aware of what the Council is doing to deliver the priorities identified in the Council Plan.

**Any links to other strategic risks?**

Strategy, Governance, Technology

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

The Channel Shift Group continue to consider new technological advancements which can be used for channel shift projects with web/online chat being one area of development and also the increased functionality of artificial intelligence.

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<b>Report to:</b>	<b>AUDIT COMMITTEE</b>
<b>Relevant Officer:</b>	Tracy Greenhalgh – Head of Audit and Risk
<b>Meeting</b>	23 November 2023

## RISK SERVICES QUARTER TWO REPORT

### 1.0 Purpose of the report:

1.1 To provide the Audit Committee with a summary of the work completed by Risk Services in quarter two of the 2023/24 financial year.

### 2.0 Recommendation(s):

2.1 The Audit Committee is asked to note to content of the report.

### 3.0 Reasons for recommendation(s):

3.1 To ensure that the Council has effective risk management processes in place.

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 N/a

### 5.0 Council priority:

5.1 The work of the internal audit team contributes to the achievement of all of the Council's priorities.

### 6.0 Background information

6.1 Each quarter the Head of Audit and Risk produces a report summarising the work of Risk Services and this includes the overall assurance statements for all audit reviews completed in the quarter. The Risk Services Quarterly Report is reported to the Corporate Leadership Team prior to being presented at Audit Committee.

On the completion of each audit an overall assurance statement is provided which summarises the strength of controls in the area being audited. The opinions can provide positive assurance, such as when controls are identified to be good or adequate, or negative assurance when the controls are

considered to be inadequate or uncontrolled.

6.2 Does the information submitted include any exempt information? No

**7.0 List of Appendices:**

7.1 Appendix 5(a) – Risk Services Quarter Two Report

**8.0 Financial considerations:**

8.1 All work has been delivered within the agreed budget for Risk Services.

**9.0 Legal considerations:**

9.1 All work undertaken by Risk Services is in line with relevant legislation. This is particularly important when undertaking fraud investigations where a number of regulations need to be adhered to.

**10.0 Risk management considerations:**

10.1 The primary role of Risk Services is to provide assurance that the Council is effectively managing its risks and provide support to all services in relation to risk and control. Risks that have been identified in the quarter are reported in the summary report.

**11.0 Equalities considerations and the impact of this decision for our children and young People:**

11.1 Where appropriate matter pertaining to equalities will be considered as part of the advice and assurance work of Audit and Risk.

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

12.1 Where appropriate matter pertaining to sustainability, climate change and the environment will be considered as part of the advice and assurance work of Audit and Risk.

**13.0 Internal/external consultation undertaken:**

13.1 None.

**14.0 Background papers:**

14.1 None.

Audit and Risk Services Quarter Two Report  
1<sup>st</sup> July to 30<sup>th</sup> September 2023

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## Appendix 5(a) - Blackpool Council: Audit and Risk

### 1. *Quarter Two Summary*

#### *Service Developments*

#### *Internal Audit*

Internal audits that have been scoped in the quarter and/or fieldwork underway include:

Directorate	Internal Audits
Children's Services	<ul style="list-style-type: none"> <li>• Implementation of SEND Inspection</li> <li>• High Cost Placements / Sufficiency</li> </ul>
Chief Executives	<ul style="list-style-type: none"> <li>• Organisational Culture and Hybrid Working</li> </ul>
Communication and Regeneration	<ul style="list-style-type: none"> <li>• Community Renewal Fund Grant</li> </ul>
Community and Environmental	<ul style="list-style-type: none"> <li>• Housing Enforcement</li> <li>• Road Maintenance</li> <li>• Taxi Licensing</li> <li>• Stores</li> </ul>
Corporate	<ul style="list-style-type: none"> <li>• Capital Project Management</li> <li>• Contract Management</li> <li>• Corporate Compliance</li> <li>• Budget Pressures</li> <li>• Transparency Code</li> </ul>
Governance and Partnerships	<ul style="list-style-type: none"> <li>• Dealing with Member / MP Enquires</li> <li>• Whistleblowing</li> </ul>
Public Health	<ul style="list-style-type: none"> <li>• Funding</li> </ul>
Resources	<ul style="list-style-type: none"> <li>• Impact of Digital Phone Transition</li> <li>• Payments Financial Control Assurance Testing</li> <li>• Statutory Property Compliance</li> </ul>
Schools	<ul style="list-style-type: none"> <li>• St Johns CoE Primary School</li> <li>• Our Lady of Assumption RC Primary School</li> <li>• Pupil Referral Unit</li> <li>• Highfurlong School</li> <li>• Woodlands School</li> </ul>

Details of the scope and final outcome for each of the above audits will be reported to Audit Committee in the Audit and Risk quarterly report once the fieldwork has been completed and the draft report agreed.

#### ***Corporate Fraud***

The Corporate Fraud and Investigations Team are continuing to examine data matches from the single person discount exercise. Following the completion of all identified 'high risk' matches, progress is being made in examining, and where necessary, contacting those individuals falling within the 'medium risk' category. To date, approximately half of the individuals have been examined.

As at the end of the quarter, the total financial outcomes from the exercise is £76,348 from a total of 154 identified errors.

Whilst the focus remains on completing the 'medium risk' matches, work has now progressed to examining a sample of the identified 'low risk' matches. The outcomes of this sample will be analysed during the quarter three.

The Corporate Fraud and Investigation pages for publication on the Council's external website have been updated and improved, and are ready for publication (subject to the required approval from the Communications Team). The improvements will enhance residents' understanding of fraud and provide

## **Appendix 5(a) - Blackpool Council: Audit and Risk**

a clearer distinction between what should be reported directly to the team or to the Department for Work and Pensions. Once published, it is hoped that these pages will increase both the quantity and quality of fraud referrals received. A new page has also been created to ensure compliance with the Local Government Transparency Code.

As a result of the National Blue Badge Day of Action (May 2023), local reaction welcomed Blackpool Council supporting disabled motorists and challenging those who appear to be abusing the Blue Badge scheme. The subsequent article published in the 'Gazette' resulted in direct contact being made by the National Fraud Initiative to obtain further information about the exercise conducted. Due to the results and positive feedback received from our participation in the 'National Day of Action', a local blue badge exercise was conducted on 31st August 2023, in conjunction with the Civil Enforcement Team. A total of 98 blue badges were inspected on the day, from which 6 offences were identified (including the badge holder not being present and use of a reported lost or stolen badge). Planning for a further local Blue Badge exercise in spring 2024 is currently underway.

### ***Risk and Resilience***

During the quarter 100% of scheduled risk management groups were held.

The key priority for the team is the insurance procurement exercise with the tender currently out to market. The team are working to deal with any clarifications arising as a result of the published tender. In addition, the team are currently preparing the document required for the more specialist insurance risks which fall outside of the main tender exercise.

The new claims handling system has now been implemented and rolled out to services who will be using the system. Work is now underway to input the small backlog of claims to the system which has arisen to having no system in place since July.

The Corporate Business Continuity Plan has been reviewed and following discussions with the Corporate Leadership Team a review of the critical activities listed has been undertaken with the Senior Leadership Team. The final plan is currently being prepared for approval by the Corporate Leadership Team.

The online version of the ACT Aware counter terrorism training was rolled out across the Council with all staff being encouraged to complete the course as at the end of the quarter 794 staff had completed the training.

### ***Health and Safety***

The modernisation of the health and safety management system on the Hub has now been launched. This includes a full review and update of the Council's Health and Safety Management Arrangements. In addition, the issues with the accident reporting system in iTrent have now been resolved and work is ongoing to roll this out across the Council.

A number of health and safety monitoring and interim audits have been carried out by the team including at the libraries, family centres and enterprise centre.

A significant piece of work is being undertaken with Blackpool Transport Services to ensure joint working and the sharing of information of the Tramway including the clear demarcation of roles and responsibilities and collective risk assessment work.

A pause has been placed on the delivery of corporate health and safety training in the quarter due to resourcing issues however it is planned that this will be picked up in quarter three. Any urgent training needs are being addressed and bespoke health and safety training and tool box talks are being provided on request to high risk service areas. This includes providing evacuation chair training to a number of settings owned by the Council.

The team continue to deliver services to a number of external organisations which generates an income for the team. These include two of the wholly owned companies, schools (in and out of borough) and Fylde Borough Council.

## Appendix 5(a) - Blackpool Council: Audit and Risk

### *Performance*

#### *Risk Services performance indicators*

Performance Indicator (Description of measure)	2023/24 Target	2023/24 Actual
Professional and technical qualification as a percentage of the total.	85%	71%

#### *Internal Audit Team performance indicators*

Performance Indicator (Description of measure)	2023/24 Target	2023/24 Actual
Percentage audit plan completed (annual target).	90%	38%
Percentage draft reports issued within deadline.	96%	100%
Percentage audit work within resource budget.	92%	93%
Percentage of positive satisfaction surveys.	85%	93%
Percentage compliance with quality standards for audit reviews.	85%	92%

#### *Risk and Resilience Team performance indicators*

Performance Indicator (Description of measure)	2023/24 Target	2023/24 Actual
Percentage of Council service business continuity plans up to date.	100%	100%
Percentage of risk registers revised and up to date at the end of the quarter.	100%	81%
Number of risk and resilience training and exercise sessions held (annual target).	6	1
Percentage of property risk audit programme completed in the quarter.	100%	100%

The updated information for risk registers is as follows:

Risk Management Group	Percentage Updated by end of September	Risk Registers Not Updated
Adult Services	50%	Adult Social Care
Central Support Services	92%	Commissioning and Corporate Delivery
Children's Services	0%	Children's Social Care & Early Help

## Appendix 5(a) - Blackpool Council: Audit and Risk

Risk Management Group	Percentage Updated by end of September	Risk Registers Not Updated
		Education
Communications & Regeneration	88%	Adult Learning
		Planning
Community & Environmental Services	78%	Coastal & Environmental Partnership Investment
		Leisure
Public Health	100%	

The updated information for business continuity plans is as follows:

Directorate	Percentage Updated Within 12 Months
Adult Services	100%
Chief Executive	100%
Children's Services	100%
Communications & Regeneration	100%
Community & Environmental Services	100%
Governance & Partnerships	100%
Public Health	100%
Resources	100%

### *Health and Safety performance indicators*

Performance Indicator (Description of measure)	2023/24 Target	2023/24 Actual
RIDDOR Reportable Accidents for Employees	0	2

There were two new RIDDOR cases relating to employees reported in the quarter summarised as follows:

- Children Services – Employee fell during an organised sports day event at Blackpool Sports Centre - over 7-day absence following the accident.
- Integrated Transport - Employee injured back after getting back up from clamping down a wheelchair- over 7-day absence following the accident.

### *Corporate Fraud Team performance indicators*

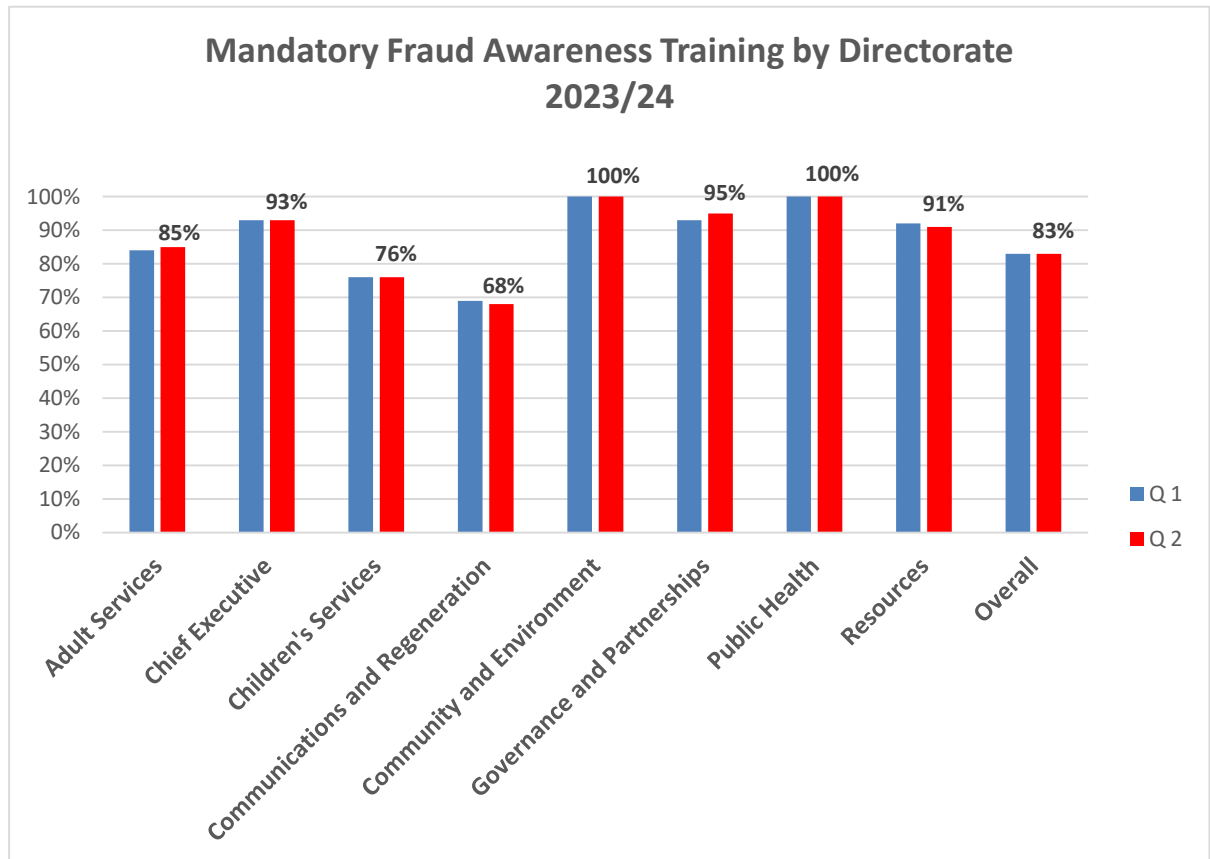
Performance Indicator (Description of measure)	2023/24 Target	2023/24 Actual
% of agreed Council employees completed iPool fraud awareness course.	100%	83%

## Appendix 5(a) - Blackpool Council: Audit and Risk

As at the end of Quarter 2, the overall completion rate has consistent with Quarter 1.

Whilst some minor changes to the levels of completion within individual Directorates are noted, further analysis has revealed that these fluctuations are attributable to Directorate staffing changes which have occurred during the quarter.

The Corporate Fraud and Investigations Team continue to monitor and promote the completion of the iPool course on a quarterly basis, and highlight to the relevant Chief Officers any identified mandated members of staff who have yet to complete the course.





## Appendix 5(a) - Blackpool Council: Audit and Risk

### 2. *Appendix A: Performance & Summary Tables for Quarter Two*

#### *Internal Audit reports issued in period*

Directorate	Review Title	Assurance Statement								
Adult Services	Scheme of Delegation and Authorisation of Care Packages	<p><b><u>Scope</u></b></p> <p>The scope of the audit included:</p> <ul style="list-style-type: none"> <li>• Whether the Adult Services Scheme of Delegation is currently aligned with the Corporate Scheme of Delegation;</li> <li>• Whether it is appropriate to increase the delegated levels further to alleviate authorisation bottlenecks; and</li> <li>• Whether the authorisation of assessments requires a change in approach.</li> </ul> <p><b><u>Overall Opinion and Assurance Statement</u></b></p> <table border="1" style="width: 100%; text-align: center;"> <tr> <td colspan="2"><b>Adequate</b></td> </tr> </table> <p>Adult Services have recognised that adjustments are required in order to alleviate bottlenecks and backlogs being experienced. Our review has identified a number of areas where adaptations can be made.</p> <p><b><u>Number of Recommendations Made</u></b></p> <table border="1" style="width: 100%; text-align: center;"> <tr> <td>Priority 1</td> <td>0</td> </tr> <tr> <td>Priority 2</td> <td>7</td> </tr> <tr> <td>Priority 3</td> <td>0</td> </tr> </table> <p><b><u>Management Response</u></b></p> <p>The Scheme of Delegation will be going to the Leader of the Council for approval.</p> <p>Changes to the Mosaic system are being defined to better streamline decision making for the approval of care packages.</p> <p>Mosaic produces reports of outstanding authorisation and delegations are available in the system for other managers to authorise where needed. This process is not consistently applied and this is being addressed.</p> <p>A revised supervision process is being rolled out which will include sample checking of care assessments.</p> <p>Three Conversations work is currently being piloted with a small cohort of staff. This sees long term care packages being discussed as part of a 'huddle' of peers and a manager which at week twenty is already resulting in a reduction of need for long term care packages.</p> <p>Mosaic produces lots of reports however these are not all useful / provide the information needed. The longer term aspiration is to move towards a dashboard of key management information.</p>	<b>Adequate</b>		Priority 1	0	Priority 2	7	Priority 3	0
<b>Adequate</b>										
Priority 1	0									
Priority 2	7									
Priority 3	0									

**Appendix 5(a) - Blackpool Council: Audit and Risk**

Directorate	Review Title	Assurance Statement							
Adult and Children's Services	Preparing for Adulthood	<p><b><u>Scope</u></b></p> <p>The scope of the audit included:</p> <ul style="list-style-type: none"> <li>• How well embedded the policies and processes for the move from Children's to Adult Services are, and whether they are being consistently applied for all service users; and</li> <li>• Whether there are any areas which need to be further addressed.</li> </ul> <p><b><u>Overall Opinion and Assurance Statement</u></b></p> <table border="1" data-bbox="778 645 1465 685"> <tr> <td align="center"><b>Inadequate</b></td> </tr> </table> <p>Whilst we acknowledge the positive improvement in terms of relationships between Children's and Adult Services, shared understanding around roles is unclear in some areas and a more collaborative approach is required.</p> <p>The prolonged absence of the Transition Steering and Operational Groups leaves no formal process to address barriers between services and/or agencies and resolve issues in relation to barriers to smooth transition for individuals or ensure that the list of those young people who are on the transitions pathway is kept up to date. We therefore consider that the controls in place are currently inadequate.</p> <p><b><u>Number of Recommendations Made</u></b></p> <table border="1" data-bbox="778 1234 1465 1346"> <tr> <td>Priority 1</td> <td align="center">2</td> </tr> <tr> <td>Priority 2</td> <td align="center">1</td> </tr> <tr> <td>Priority 3</td> <td align="center">0</td> </tr> </table> <p><b><u>Management Response</u></b></p> <p>Since the production of the draft internal audit report to the agreement of the final audit report significant progress had been made to develop this area.</p> <p>The Transition Protocol has now been refreshed and incorporates feedback received from education, health and social care.</p> <p>A transitions group to replace the steering group and operational meetings met for the first time on 8th September 2023. Representatives from all stakeholder groups were present and will continue to meet every 4 weeks going forward.</p> <p>Adult Services 'Transition Co-ordinator' role has now been recruited to. In addition, preparing for adulthood has been made a part of all appropriate roles to provide an additional layer of resilience.</p>	<b>Inadequate</b>	Priority 1	2	Priority 2	1	Priority 3	0
<b>Inadequate</b>									
Priority 1	2								
Priority 2	1								
Priority 3	0								

**Appendix 5(a) - Blackpool Council: Audit and Risk**

<p>Children’s Services</p>	<p>Children’s Services Medium Term Financial Strategy</p>	<p><b><u>Scope</u></b></p> <p>The scope of this audit was to assess the robustness of the Children’s Services Medium Term Financial Strategy and whether delivery against the plan is on track and the initiatives are achievable.</p> <p><b><u>Overall Opinion and Assurance Statement</u></b></p> <table border="1" style="width: 100%; text-align: center;"> <tr> <td><b>Inadequate</b></td> </tr> </table> <p>We consider that the controls in place are inadequate and significant improvement is required. Effective delivery of the Children’s Services Medium Term Financial Strategy (MTFS) is clearly one of the main challenges that faces the Council, made particularly difficult in light of the considerable challenges present within Blackpool. Accepting this challenging environment our review identified more work needs to be done in terms of oversight and management of the Strategy and in delivering the initiatives so that budget pressures can be addressed and accountability for spend assigned.</p> <p><b><u>Number of Recommendations Made</u></b></p> <table border="1" style="width: 100%; text-align: center;"> <tr> <td>Priority 1</td> <td>1</td> </tr> <tr> <td>Priority 2</td> <td>3</td> </tr> <tr> <td>Priority 3</td> <td>1</td> </tr> </table> <p><b><u>Management Response</u></b></p> <p>The MTFS is due to be updated and will be presented to CLT and the portfolio holder once this has been completed.</p> <p>Detailed work is being done in partnership with lead improvement authorities on the impact of the “family safeguarding” approach, with is a model of practice for Social Workers that is fully aligned with the values of Blackpool Families Rock and puts in place the practical scaffolding that is needed within the service to work differently across the partnership in the long term with families, recognising and responding to concerns at the right time and working at the lowest intervention level to help them to make changes that are lasting, effective and improve outcomes for children.</p> <p>This scoping and implementation work for this model of practice, which has proven effective in other Local Authority areas, is funded with support from the DfE innovation fund. The information from this evidence base is now being fed in to the remodelling of forecast reductions not just in Looked After Children (where we have seen a 5% reduction in numbers overall in the last 12 months, with significant impact seen in the volume of children entering care) but across the statutory Child Protection and Child in Need cohort, where we have seen a near 10% reduction over the past 12 months. Our</p>	<b>Inadequate</b>	Priority 1	1	Priority 2	3	Priority 3	1
<b>Inadequate</b>									
Priority 1	1								
Priority 2	3								
Priority 3	1								

**Appendix 5(a) - Blackpool Council: Audit and Risk**

Directorate	Review Title	Assurance Statement
		<p>MTFP needs to reflect the further anticipated change to this cohort, reflect the opportunities that both family safeguarding and the new national “working together” approaches give us to strengthen our practice and partnership alongside the work to improve interventions and outcomes for those children who, despite best endeavours, cannot continue to live with their families. A stretching, but nevertheless realistic approach to reducing the number of children who are cared for in residential settings over the coming years can only be delivered with a reduction in demand alongside a growth in the capacity in both number and ability to meet complex needs in our fostering households. Investment has been made to increase capacity, and is impactful, as we now see further innovation in a regional marketing approach funded by DfE. Coupled with this, Blackpool are being supported to introduce the “Mockingbird” programme to enhance the support available to foster carers working with children who have experienced significant trauma and/ or who are exposed to ongoing risk of harm even while in our care.</p> <p>Action and implementation plans exist for each initiative identified in the MTFS, however it was accepted that these may not be clear and need to be brought together in a coherent and joined up manner aligned to the strategy.</p> <p>The MTFS is reviewed quarterly The finance model is also reviewed monthly. The MTFS will be revised so that it aligns with the Council’s MTFS.</p> <p>It was accepted that more resources would be helpful to oversee delivery of the MTFS, but not necessarily a single project manager. Management contend that of more benefit would be working smarter within the current resources. Corporate project management support has been aligned with the implementation programme for family safeguarding, and will also support the monitoring alongside finance of the MTFP performance.</p>

**Appendix 5(a) - Blackpool Council: Audit and Risk**

Directorate	Review Title	Assurance Statement							
Children's Services	Virtual School	<p><b><u>Scope</u></b></p> <p>The scope of the audit included:</p> <ul style="list-style-type: none"> <li>• The legislation and statutory guidance relating to the role of the Virtual School for Looked After Children; and</li> <li>• The legislation and statutory guidance relating to the role of the Virtual School for children who have (or are open to) a Social Worker.</li> </ul> <p><b><u>Overall Opinion and Assurance Statement</u></b></p> <table border="1" data-bbox="778 645 1465 685"> <tr> <td align="center"><b>Adequate</b></td> </tr> </table> <p>Our testing revealed that the controls in place across the virtual school are adequate. We did identify some lapses in compliance with the controls surrounding procedural documentation, Personal Education Plan (PEP) completion times, emails retained as evidence that schools have been informed they have a looked after child on roll and the publishing of information relating to the top-slicing of Pupil Premium Plus funding. There is also an opportunity to further improve the use of data relating to exclusion and suspension statistics for disadvantaged children with a social worker.</p> <p><b><u>Number of Recommendations Made</u></b></p> <table border="1" data-bbox="778 1144 1465 1256"> <tr> <td>Priority 1</td> <td align="center">0</td> </tr> <tr> <td>Priority 2</td> <td align="center">2</td> </tr> <tr> <td>Priority 3</td> <td align="center">4</td> </tr> </table> <p><b><u>Management Response</u></b></p> <p>The documented guidance will be produced and version controlled.</p> <p>Emails will be retained as evidence that schools have been informed that a looked after child has been enrolled going forward.</p> <p>Training attendance will be recorded for all training going forward.</p> <p>Additional information will be provided for the use of top-sliced funding for Pupil Premium Plus.</p> <p>Details surrounding the training provisions for responsible staff will be documented and maintained for oversight.</p> <p>The project plan determining a cause and effect relationship between the impact of suspensions and exclusions and children's development will be determined over the coming months due to resource constraints.</p>	<b>Adequate</b>	Priority 1	0	Priority 2	2	Priority 3	4
<b>Adequate</b>									
Priority 1	0								
Priority 2	2								
Priority 3	4								

**Appendix 5(a) - Blackpool Council: Audit and Risk**

Directorate	Review Title	Assurance Statement								
Corporate	Compliance with Key Policies and Procedures	<p><b><u>Scope</u></b></p> <p>The scope of this audit was to assess compliance by Council services with the following corporate requirements:</p> <p><b><u>Governance</u></b></p> <ul style="list-style-type: none"> <li>• Financial Regulations / scheme of delegation are adhered to;</li> <li>• Contracts are recorded on the Corporate Contracts Register.</li> </ul> <p><b><u>Risk Management</u></b></p> <ul style="list-style-type: none"> <li>• Driving at Work checks (MOTs, Insurance documents, driving licences) have been undertaken for all employees using a personal vehicle for Council Business (sample check); and</li> <li>• Health and Safety Risk Assessments are in place.</li> </ul> <p><b><u>Human Resources</u></b></p> <ul style="list-style-type: none"> <li>• All new starters have received probation in line with the policy; and</li> <li>• Managers return Council property, including ICT equipment and premises swipe cards, to ICT and Property Services when an employee leaves the Council.</li> </ul> <p><b><u>Overall Opinion and Assurance Statement</u></b></p> <table border="1" data-bbox="778 1182 1465 1223"> <tr> <td align="center" colspan="2"><b>Inadequate</b></td> </tr> </table> <p>There is overall an unsatisfactory level of compliance Council wide across all areas of the scope of this audit. Whilst individual recommendations have not been made the overall action which the Corporate Leadership Team need to take is to improve compliance against these key risk areas as soon as possible.</p> <p><b><u>Number of Recommendations Made</u></b></p> <table border="1" data-bbox="778 1503 1465 1615"> <tr> <td>Priority 1</td> <td align="center">-</td> </tr> <tr> <td>Priority 2</td> <td align="center">-</td> </tr> <tr> <td>Priority 3</td> <td align="center">-</td> </tr> </table> <p><b><u>Management Response</u></b></p> <p>The individual directorate findings have been discussed with each Chief Officer. In addition the full report has been discussed by the Corporate Leadership Team where a commitment has been made to improve compliance in these key areas of governance / risk management and human resources procedures. A follow-up audit is now underway to ascertain whether any improvements have been made.</p>	<b>Inadequate</b>		Priority 1	-	Priority 2	-	Priority 3	-
<b>Inadequate</b>										
Priority 1	-									
Priority 2	-									
Priority 3	-									

**Appendix 5(a) - Blackpool Council: Audit and Risk**

Directorate	Review Title	Assurance Statement							
Corporate	Cost of Living Crisis Support	<p><b><u>Scope</u></b></p> <p>The scope of the audit included:</p> <ul style="list-style-type: none"> <li>• The cost of living crisis support provided via national schemes on behalf of central government;</li> <li>• The locally targeted support provided;</li> <li>• The impact that support provided has had on local residents; and</li> <li>• How targeted support will be determined going forward.</li> </ul> <p><b><u>Overall Opinion and Assurance Statement</u></b></p> <table border="1" data-bbox="778 719 1465 757"> <tr> <td align="center"><b>Good</b></td> </tr> </table> <p>A wide range of cost of living crisis support has been delivered to Blackpool residents. We noted several areas of good practice, particularly regarding the assessment and processing of grant scheme applications.</p> <p>Plans are in place to continue the development of support and the appointment of an experienced member of staff to the newly created Household Support and Deprivation Lead role will provide additional capacity to continue driving the approach forward. We therefore consider that the controls in place are good.</p> <p><b><u>Number of Recommendations Made</u></b></p> <table border="1" data-bbox="778 1200 1465 1312"> <tr> <td>Priority 1</td> <td align="center">0</td> </tr> <tr> <td>Priority 2</td> <td align="center">0</td> </tr> <tr> <td>Priority 3</td> <td align="center">3</td> </tr> </table> <p><b><u>Management Response</u></b></p> <p>Steps will be taken to undertake more comprehensive monitoring and evaluation of projects, to ensure that grants are delivering the expected levels of support. How the Council is targeting its support, why, and whether the support is achieving what is required will all be captured and evidenced.</p> <p>Terms of reference for the newly formed Cost of Living Steering Group will be agreed and documented.</p> <p>Consideration will be given to better publicising the successes of the Cost of Living Crisis support provided to the public to raise awareness further with support from the Corporate Communications Team.</p>	<b>Good</b>	Priority 1	0	Priority 2	0	Priority 3	3
<b>Good</b>									
Priority 1	0								
Priority 2	0								
Priority 3	3								

**Appendix 5(a) - Blackpool Council: Audit and Risk**

Directorate	Review Title	Assurance Statement							
Corporate	Use of Consultants	<p><b><u>Scope</u></b></p> <p>The scope of the audit included:</p> <ul style="list-style-type: none"> <li>• Process to procure consultants;</li> <li>• Robustness of contracts and deliverables;</li> <li>• Contract extensions and supporting paperwork;</li> <li>• Transparency of our spend on consultants;</li> <li>• Effective operation of IR35.</li> </ul> <p><b><u>Overall Opinion and Assurance Statement</u></b></p> <table border="1" data-bbox="778 616 1465 654"> <tr> <td align="center"><b>Inadequate</b></td> </tr> </table> <p>We consider that the controls in place are inadequate, with a number of material risks identified, and significant improvement required. The review showed that service areas were unable to evidence adherence to procurement guidance either post procurement or following the placement of a contract. Complete and comprehensive contract files should be maintained on all consultancy contracts and we were not provided with sufficient evidence to provide the necessary assurance in this review.</p> <p><b><u>Number of Recommendations Made</u></b></p> <table border="1" data-bbox="778 1079 1465 1191"> <tr> <td>Priority 1</td> <td align="center">3</td> </tr> <tr> <td>Priority 2</td> <td align="center">4</td> </tr> <tr> <td>Priority 3</td> <td align="center">0</td> </tr> </table> <p><b><u>Management Response</u></b></p> <p>Since the issue of the audit report all priority one recommendations have now been fully addressed. In addition, going forward arrangements have been made for internal audit to include the use of consultants in their annual compliance audit to ensure continued compliance in this area.</p>	<b>Inadequate</b>	Priority 1	3	Priority 2	4	Priority 3	0
<b>Inadequate</b>									
Priority 1	3								
Priority 2	4								
Priority 3	0								



**Appendix 5(a) - Blackpool Council: Audit and Risk**

Directorate	Review Title	Assurance Statement							
Governance and Partnerships	Information Governance (Data Security Protection Toolkit Assessment)	<p><b><u>Scope</u></b></p> <p>The scope of our audit was to independently validate the NHS Data Security Protection Toolkit submission which enables the Council to process NHS data, this was completed via a sample check of the supporting evidence.</p> <p><b><u>Overall Opinion and Assurance Statement</u></b></p> <table border="1" data-bbox="778 555 1465 593"> <tr> <td align="center"><b>Good</b></td> </tr> </table> <p>We consider that the controls in place are good. We have made recommendations surrounding updating procedural and policy documentation, data collection for training compliance and information asset reviews to further strengthen the evidence available to support the DSPT submission.</p> <p><b><u>Number of Recommendations Made</u></b></p> <table border="1" data-bbox="778 875 1465 987"> <tr> <td>Priority 1</td> <td align="center">0</td> </tr> <tr> <td>Priority 2</td> <td align="center">0</td> </tr> <tr> <td>Priority 3</td> <td align="center">3</td> </tr> </table> <p><b><u>Management Response</u></b></p> <p>Steps will be taken to ensure that information assets which have not been reviewed in the last year are brought up to date.</p> <p>The ICT and Information Acceptable User Policy will be routinely approved following amendments.</p> <p>The Head of Information Governance / Data Protection Officer will determine how other training mechanisms provided (through cyber security training, bespoke sessions at team meetings, post breach training and seven minute training material) can be evidenced to provide enough assurance that the Council is meeting its GDPR training requirements.</p>	<b>Good</b>	Priority 1	0	Priority 2	0	Priority 3	3
<b>Good</b>									
Priority 1	0								
Priority 2	0								
Priority 3	3								

**Appendix 5(a) - Blackpool Council: Audit and Risk**

Directorate	Review Title	Assurance Statement								
Resources	Payroll Financial Control Assurance Testing	<p><b><u>Scope</u></b></p> <p>The scope of our audit was to ensure that effective controls are in place to minimise financial risk related to payroll.</p> <p><b><u>Overall Opinion and Assurance Statement</u></b></p> <table border="1" data-bbox="778 488 1465 521"> <tr> <td align="center" colspan="2"><b>Split Assurance</b></td> </tr> </table> <p>Overall we consider that the controls in place are adequate with some risks identified and assessed with several changes necessary. Our testing revealed minor lapses in compliance with the controls.</p> <p>We are however concerned with the lack of some key functionality in the system such as the ability to report an audit logs of transactions. We have therefore assessed this as inadequate but recognise the efforts of the Payroll Team to try to get this addressed with the software provider.</p> <p><b><u>Number of Recommendations Made</u></b></p> <table border="1" data-bbox="778 965 1465 1077"> <tr> <td>Priority 1</td> <td align="center">1</td> </tr> <tr> <td>Priority 2</td> <td align="center">4</td> </tr> <tr> <td>Priority 3</td> <td align="center">2</td> </tr> </table> <p><b><u>Management Response</u></b></p> <p>The reporting function within iTrent should continue to be explored with the support from MHR to identify how audit logs, reports and management information can be produced efficiently and effectively.</p> <p>The recovery and collection procedures will be reviewed to ensure a well-managed consistent system of recovering overpayments.</p> <p>A reminder will be issued to all managers who have responsibility for staff of the importance of prompt notification of changes to HR and Payroll to ensure that overpayments do not occur.</p> <p>Timesheets are now doubled checked for accuracy and a similar approach will be implemented for payroll deductions.</p> <p>Phase two of the new system roll-out includes the further development of iTrent to include the automation of the processing of timesheets and increments.</p> <p>New procedures for the calculation and processing of timesheets will be documented. Version control will be included within the procedural documents to ensure that all documentation stays up to date and relevant.</p>	<b>Split Assurance</b>		Priority 1	1	Priority 2	4	Priority 3	2
<b>Split Assurance</b>										
Priority 1	1									
Priority 2	4									
Priority 3	2									

## Appendix 5(a) - Blackpool Council: Audit and Risk

Directorate	Review Title	Assurance Statement								
Resources	Business Rates Financial Control Assurance Testing	<p><b><u>Scope</u></b></p> <p>The scope of our audit was to ensure that effective controls are in place to minimise financial risk related to business rates.</p> <p><b><u>Overall Opinion and Assurance Statement</u></b></p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td colspan="2" style="text-align: center;"><b>Adequate</b></td> </tr> </table> <p>We consider that the controls in place are adequate with some risks identified and assessed and several changes necessary. Our testing revealed minor lapses in compliance with the controls.</p> <p><b><u>Number of Recommendations Made</u></b></p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="width: 70%;">Priority 1</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Priority 2</td> <td style="text-align: center;">2</td> </tr> <tr> <td>Priority 3</td> <td style="text-align: center;">2</td> </tr> </table> <p><b><u>Management Response</u></b></p> <p>There is insufficient resources available to develop procedures at present. Management are confident as borne out by the results of this and past audits that the systems in place are sufficiently robust to guide staff through the process effectively.</p> <p>Some teams are doing quality checks, but there will be a review to make sure all teams start performing quality checks.</p> <p>There will be measures to deal with accounts in suppression in a timely manner and the cases identified as part of the audit will be reviewed by management.</p> <p>The reason for why a recovery stop is put in place will be reviewed to ensure accuracy and accounts with a recovery stop will be reviewed in a timelier manner. Cases identified during the audit testing will also be reviewed.</p>	<b>Adequate</b>		Priority 1	0	Priority 2	2	Priority 3	2
<b>Adequate</b>										
Priority 1	0									
Priority 2	2									
Priority 3	2									

### Progress with Priority 1 audit recommendations

A number of priority one recommendations was implemented in the quarter:

- Preparing for Adulthood x 2
- Water Self-Supply x 1
- Energy Management x 2
- Managing the Leavers Process x 1
- Use of Consultants x 3
- Cyber Security (Data Infrastructure) x 1
- IT Help Desk and Device Management x 1
- Animal Health Outbreak Management x 1
- Illuminations x 1

## Appendix 5(a) - Blackpool Council: Audit and Risk

A number of priority one recommendations which were due in the quarter have had their deadline extended including:

- CCTV x 1
- Track Maintenance Programme x 1
- Wholly Owned Companies Governance Arrangements x 1
- Highways Enforcement x 1
- Commissioning x 1
- Children's Services Financial Systems x 5
- Driving at Work x 3
- Heritage Service Transition x 1

A number of priority one recommendations have been made which are not yet due for implementation and these include:

- Children's Services Medium Term Financial Strategy x 1
- Payroll x 1

### ***The Regulation of Investigatory Powers Act 2000***

In line with best practice, it has been agreed that the Council will report to the Audit Committee the number of RIPA authorisations undertaken each quarter, which enables the Council to undertake directed and covert surveillance. Between July 2023 and September 2023, the Council authorised no RIPAs.

Following a desk based inspection the Council has been selected for an on-site inspection on the 9th November 2023 by the Investigatory Powers Commissioner's Office.

### ***Fraud and Error Data***

The fraud and error statistics can be found in Appendix B.

### ***Insurance claims data***

Due to migrating to a new claims handling system (ClaimControl) we have been unable to produce the usual claims graphs. Whilst the system is now fully operational and training has been provided to both the Risk and Resilience Team and Legal Services, there is a small backlog of claims that need to be input onto the system and this would have skewed the data that was reported. It is anticipated that usual reporting will be resumed by the end of quarter three.

Appendix 5(a) - Blackpool Council: Audit and Risk

3. Appendix B - Fraud and Error Statistics 2023/24

CORPORATE FRAUD AND ERROR STATISTICS  2023/2024	Number of Cases Brought Forward from 2022/2023	Referrals Received				Case Closures									Total Value of Fraud Proven / Error Identified	Action Taken on Closed Cases					Number of Cases Currently Under Investigation
		Internal	External	NFI	Total Number of Referrals Received	Fraud Proven			Error Proven			No Fraud / Error Identified				No Further Action	Recommendation	Disciplinary	Administrative Penalty	Prosecution	
						Int	Ext	NFI	Int	Ext	NFI	Int	Ext	NFI							
<b>TYPE OF FRAUD</b>		<b>ANNUAL SUMMARY 2023 / 2024</b>																			
Council Tax – Single Person Discount	7	17	8	-	25	-	-	-	7	4	-	3	3	-	£5,810.99	17	-	-	-	-	15
Council Tax Reduction (CTRS)	15	9	5	534	548	-	-	-	4	-	1	12	3	120	£13,257.12	140	-	-	-	-	423
Housing Benefit Claims	-	-	-	49	49	-	-	-	-	-	-	-	-	22	-	22	-	-	-	-	27
Housing Tenants	-	-	-	97	97	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	97
Payroll	5	6	-	157	163	4	-	-	-	-	-	1	-	62	-	63	-	4	-	-	101
Business Rates	4	-	-	-	-	-	-	-	-	-	-	2	2	-	-	4	-	-	-	-	0
Procurement	-	-	-	5,296	5,296	-	-	-	-	-	-	-	-	20	-	20	-	-	-	-	5,276
Fraudulent Insurance Claims	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2
Social Care	-	2	-	-	2	1	-	-	-	-	-	-	-	-	£5,289.60	-	-	-	-	1	1
Abuse of Position – Financial Gain	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Abuse of Position – Data	2	-	-	-	-	1	1	-	-	-	-	-	-	-	-	-	-	2	-	-	0
General Financial Fraud	12	1	4	-	5	-	-	-	-	-	-	3	5	-	-	8	-	-	-	-	9
Blue Badge/Travel Concession/Resident Parking	2	-	1	1,227	1,228	-	-	-	-	-	334	-	1	891	£123,200.00	1,226	-	-	-	-	4
Housing / Right to Buy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Premium Council Tax Exercise (SPD/CTRS)	-	-	-	31,083	31,083	-	-	-	-	-	154	-	-	1,124	£76,346.98	1,278	-	-	-	-	29,805
<b>TOTALS</b>	<b>49</b>	<b>35</b>	<b>18</b>	<b>38,443</b>	<b>38,496</b>	<b>6</b>	<b>1</b>	<b>0</b>	<b>11</b>	<b>4</b>	<b>489</b>	<b>21</b>	<b>14</b>	<b>2,239</b>	<b>£223,904.69</b>	<b>2,778</b>	<b>0</b>	<b>6</b>	<b>-</b>	<b>1</b>	<b>35,760</b>

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<b>Report to:</b>	<b>AUDIT COMMITTEE</b>
<b>Relevant Officer:</b>	Steve Thompson, Director of Resources
<b>Date of Meeting</b>	23 November 2023

## STATEMENT OF ACCOUNTS 2020/2021 AND 2021/2022 EXTERNAL AUDIT UPDATE

### 1.0 Purpose of the report:

1.1 To update the Audit Committee on the progress of the Statement of Accounts for 2020/21 and 2021/22.

### 2.0 Recommendation(s):

2.1 To note the progress of the audit of the Statement of Accounts for 2020/21 and 2021/22.

### 3.0 Reasons for recommendation(s):

3.1 To enable the Committee to note the progress on the Statement of Accounts to ensure compliance with the Accounts and Audit Regulations (England) Regulations 2015.

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

3.2b Is the recommendation in accordance with the Council's approved budget? Yes

4.0 Other alternative options to be considered:

None, as the Committee is required to approve the Statement of Accounts.

### 5.0 Council Priority:

5.1 The relevant Council Priority is: The economy - maximising growth and opportunity across Blackpool.

### 6.0 Background Information

6.1 At its meeting on 27 July 2023 the Committee resolved that the Statement of Accounts for 2020/21 be approved, subject to clarification on the following points;

- A review of the updated Statement of Accounts to ensure all expected adjustments have been made;
- That the documentation of Infrastructure Assets has been completed; and

- A final review of the ISA 260 document to include the management response to Internal Risk and Control findings.

Subject to the above points being agreed with the Director of Resources after consultation with the Chair of the Committee, the Director of Resources be authorised to sign the Statement of Accounts for 2020/2021 as a true and fair view of the financial position of the Council and its income and expenditure for the year ended 31 March 2021.

Also subject to above the Chair of the Committee be approved in accordance with the Accounts and Audit Regulations (England) 2015, to certify that the Statement of Accounts have been approved by this Committee for the year ended 31 March 2021.

- 6.2 The above points in paragraph 5.1 have now been resolved and the audit of the 2020/21 Statement of Accounts has been completed. A revised ISA 260 has been issued to the Director of Resources stating that the audit is complete subject to the receipt of the signed management representation letter and signed Statement of Accounts.

The management representation letter and Statement of Accounts will be signed following this meeting and passed to Deloitte. Following receipt of these Deloitte will issue their independent auditors report and the audited Statement of Accounts for 2020/21 will be published on the Council's website before the end of the year.

- 6.3 The auditors ISA 260 report was considered by the Committee on 27 July 2023 before the audit of the 2020/21 Statement of Accounts had been completed. A revised final ISA 260 has now been issued to the Director of Resources.

The ISA 260 has been changed to include audit adjustments relating to two intra group transactions which were not eliminated on consolidation in the prior year within the Other Comprehensive Income section of the Comprehensive Income and Expenditure Statement. Changes have also been made to the Cash Flow Statement where transactions have not been classified in line with the CIPFA code and IAS 7. All of these adjustments have been incorporated into the 2020/21 Statement of Accounts.

As there are no changes to the Internal Control and Risk Management section of the revised ISA 260, the management response to the audit findings reported to Audit Committee on 14<sup>th</sup> September 2023 does not require updating.

- 6.4 The draft 2021/22 Statement of Accounts have been amended and now incorporate the changes from the 2020/21 Statement of Accounts, including the changes to accounting for infrastructure assets.

The draft 2021/22 Statement of Accounts have been published on the Council's website and the public inspection period, which is for six weeks, is currently taking place until 22 December 2023.



The majority of the 2021/22 audit has been completed and, subject to the public inspection period progressing without any issues being raised, it is anticipated that the 2021/22 Statement of Accounts and ISA 260 will be reported to Audit Committee in early 2024.

Does the information submitted include any exempt information?

No

**List of Appendices:**

None

**7.0 Financial considerations:**

7.1 None

**8.0 Legal considerations:**

8.1 None

**9.0 Risk management considerations:**

9.1 None

**10.0 Equalities considerations and the impact of this decision for our children and young People:**

10.1 None

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

11.1 None

**12.0 Internal/ External Consultation undertaken:**

12.1 None

**13.0 Background papers:**

13.1 None

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## AUDIT COMMITTEE ACTION TRACKER

Updates in **RED**

	DATE OF REQUEST	ACTION	TARGET DATE	RESPONSIBLE OFFICER	UPDATE	RAG RATING
1	27 July 2023	That confirmation of the development of a Financial Framework for Children's Service be provided to the Committee once complete	14 January 2024	Chris Coyle, Assistant Director CSC		In progress
2	27 July 2023	The Statement of Accounts 2020/2021 be approved and signed by the Director of Resources, in consultation with the Chair of the Audit Committee, subject to clarification	November 2023	Steve Thompson, Director of Resources/Chair of Audit	An update on progress is scheduled for the November meeting of the Committee.	In Progress
3	27 July 2023	That details of the external auditor's fees be brought to a future meeting of the Committee	TBC	Deloitte		Not yet due
4	14 September 2023	That a report on compliance with Driving at Work within the grey fleet be brought to a meeting in six months' time.	March/April 2024	John-Paul Lovie, Head of Waste Services/Lynne Rowbottom, Transport Manager		Not yet due
4	19 October 2023	That the exact number of EV Charging Points in Blackpool be confirmed	November 2023	Alan Cavill, Director of	Details of EV Charging Points was circulated on 31 October 2023 to Members of the Committee.	Completed

	DATE OF REQUEST	ACTION	TARGET DATE	RESPONSIBLE OFFICER	UPDATE	RAG RATING
				Regeneration and Communications	As of the end of September 2023 there 46 sites known to the Council.	
6	19 October 2023	That details of the outcome of the inspection of compliance with the Covert Surveillance Policy, due to be conducted in November 2023, be shared with the Committee	Dec 2023/Jan 2024	Mark Towers, Director of Governance and Partnerships		Not Yet due