

Audit and Risk Services Quarter Four Report
1st January to 31st March 2022

Contents	Page
1. Quarter Four Summary	2
Service Developments.....	2
Performance.....	3
Risk Services performance indicators	3
Internal Audit Team performance indicators.....	3
Risk and Resilience Team performance indicators	3
Health and Safety performance indicators	5
Corporate Fraud Team performance indicators	5
2. Appendix A: Performance & Summary Tables for Quarter Four	8
The Regulation of Investigatory Powers Act 2000	23
Insurance claims data.....	23
3. Appendix B – Insurance Claim Payments by Financial Year.....	24

1. *Quarter Four Summary*

Service Developments

1.1 *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"> Financial Systems Development Early Years Payment System
Chief Executives	<ul style="list-style-type: none"> Commissioning
Communication and Regeneration	<ul style="list-style-type: none"> Conference Centre Library Management Growth and Prosperity
Corporate	<ul style="list-style-type: none"> Business Loans Fund Impact of Spending Cuts
Governance and Partnerships	<ul style="list-style-type: none"> Children's Legal Services
Public Health	<ul style="list-style-type: none"> Health Protection Arrangements
Schools	<ul style="list-style-type: none"> Layton Primary School

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.

1.2 *Corporate Fraud*

The Senior Counter Fraud Advisor is leading on the post assurance work which is a requirement of Central Government, in relation to the various grants paid to local businesses who were impacted by the pandemic and which apparently qualified for the various schemes in place. During the quarter the key focus of the team was undertaking pre-assurance testing on the Omicron business grants which were payable.

Proactive fraud prevention work is underway with a focus on the National Fraud Initiative. Work is progressing to launch more proactive communication around fraud awareness to act as a deterrent message and improve the quality of fraud referrals received.

1.3 *Risk and Resilience*

The team have successfully completed the majority of insurance renewals for the new financial year. There are still some unresolved issues with property insurance, given an increasingly hard market, which the team are continuing to focus on.

Overall 100% of the scheduled risk management groups were held in the quarter. Risk workshops were facilitated for the climate change initiative and heritage trams. Work is also underway with the wholly owned companies in order to review their strategic risk registers to enable effective reporting to the Shareholder Committee.

The work to review service level business continuity plans and transfer these onto the new template which combines business impact analysis and business continuity arrangements is ongoing. Once all service level business continuity plans have been reviewed the Corporate Business Continuity Plan will be updated.

1.4 *Health and Safety*

The team continue to have a key role in providing advice, support and guidance to all Council services with regards to safe working practices during the Covid-19 pandemic with a view to ensuring appropriate arrangements are in place for the return to the office.

The health and safety management audit programme is underway and audits completed in the quarter include property services, central library and highways. The modernisation of the health and safety management system on the Hub is ongoing as is the transfer of accident reporting onto the new HR system which is due to go live in July 2022.

The team continue to have success in winning external contracts for the provision of a health and safety service. They provide ongoing support to a number of schools (in and out of borough), Blackpool Waste Services, Blackpool Operating Company and Fylde Borough Council. They are also providing interim support to Blackpool Coastal Housing. Due to the success of the team gaining external work a recruitment exercise is underway to appoint a new Trainee Health and Safety Advisor.

Performance

Risk Services performance indicators

Performance Indicator (Description of measure)	2021/22 Target	2021/22 Actual
Professional and technical qualification as a percentage of the total.	85%	65%

Internal Audit Team performance indicators

Performance Indicator (Description of measure)	2021/22 Target	2021/22 Actual
Percentage audit plan completed (annual target).	90%	99%
Percentage draft reports issued within deadline.	96%	89%
Percentage audit work within resource budget.	92%	100%
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)	2021/22 Target	2021/22 Actual
Percentage of Council service business continuity plans up to date.	100%	71%
Percentage of risk registers revised and up to date at the end of the quarter.	100%	89%
Number of risk and resilience training and exercise sessions held (annual target).	6	3

Performance Indicator (Description of measure)	2021/22 Target	2021/22 Actual
Number of trained Emergency Response Group Volunteers. (For monitoring purposes only – responsibility lies with Adult Social Care). We don't hold details of the ERG volunteers across the Lancashire footprint but it is going to requested that numbers are shared at the next pan-Lancashire meeting.	50	27
Percentage of property risk audit programme completed (annual target).	100%	100%

The following table details the current position in relation to business continuity plans:

Directorate	% updated	Business Continuity Plans Not Updated
Adult Services	92%	Adult Social Care
Chief Executive	100%	
Children's Services	0%	167 Hornby Road Adoption Blackpool Young People's Service Business Support & Resources Duty, MASH, Awaken EDT Families In Need Family Time/Together Workers Fostering Grange Park School Standards & Effectiveness SEND SQR Supporting and Strengthening Families Supporting Our Children TAB The Link
Communications & Regeneration	93%	Business Support
Community & Environmental Services	87%	Coastal and Environmental Partnerships Community Safety
Governance & Partnerships	100%	
Public Health	100%	
Resources	100%	

The following table details the current position in relation to risk registers:

Risk Management Group	% updated	Risk Registers Not Updated
Adult Services	100%	

Central Support Services	86%	Executive's Management Support Housing Strategy
Children's Services	100%	
Communications & Regeneration	100%	
Community & Environmental Services	67%	Highways Highways (Engineering) Public Protection
Public Health	100%	

Health and Safety performance indicators

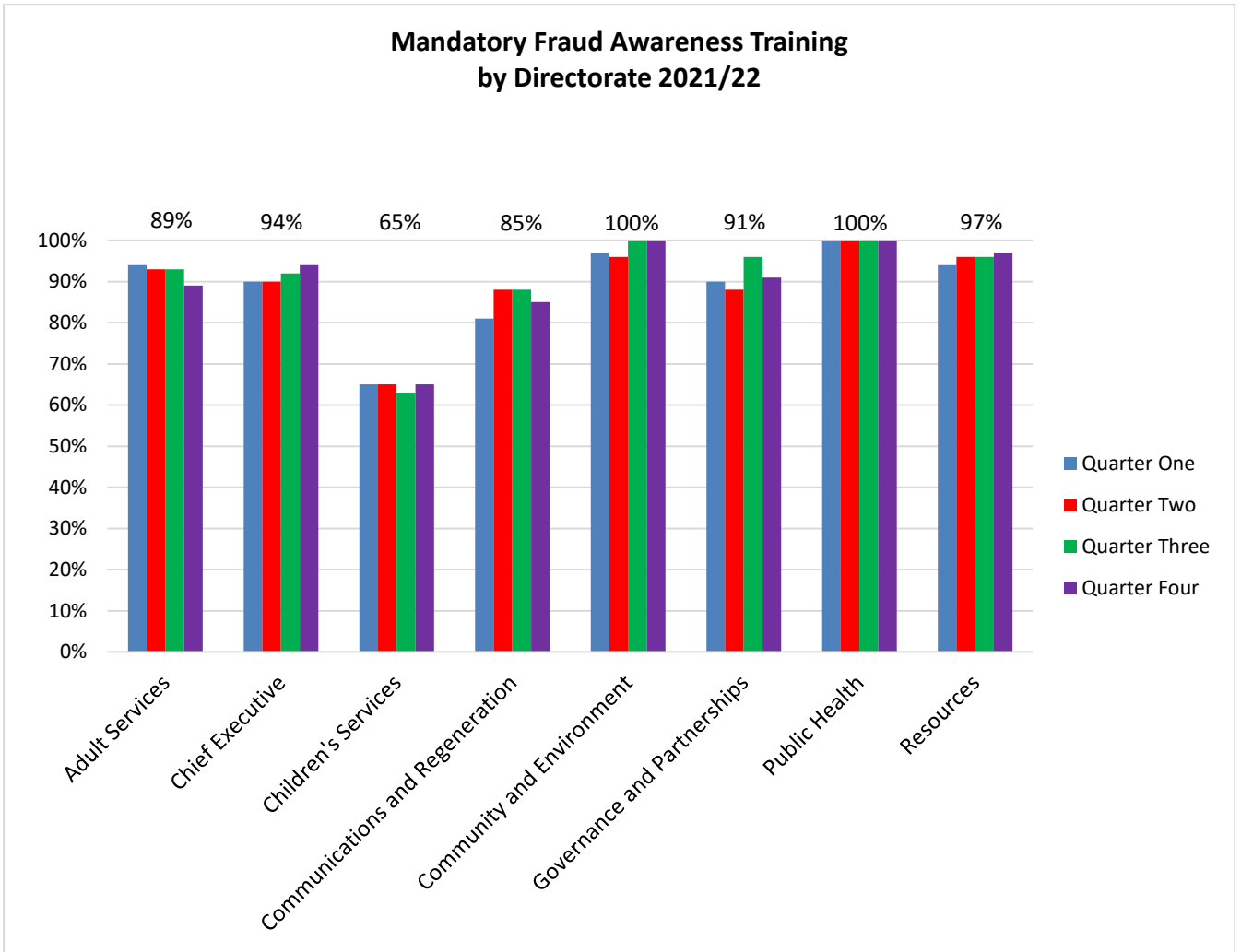
Performance Indicator (Description of measure)	2021/22 Target	2021/22 Actual
RIDDOR Reportable Accidents for Employees	0	2
Training Delivered to quarterly plan	100%	100%

There were no new RIDDOR cases relating to employees reported in the quarter.

Corporate Fraud Team performance indicators

Performance Indicator (Description of measure)	2021/22 Target	2021/22 Actual
% of agreed Council employees completed i-Pool fraud awareness course.	100%	89%

As at the end of quarter four, the overall completion rate has decreased from 90% to 89%. Whilst there have been some minor changes to the levels of completion within individual Directorates, further analysis has revealed that such fluctuations can be attributed to Directorate staffing changes which have occurred during the quarter.



CORPORATE FRAUD STATISTICS - 2021/2022	Number of Cases Brought Forward from 2020/21	Total Number of Referrals Received	Case Closures		Total Value of Fraud Proven / Error Identified	Action Taken on Closed Cases					Number of Cases Currently Under Investigation
			Fraud/Error Proven	No Fraud/Error Identified		No Further Action	Recommendation	Disciplinary	Administrative Penalty	Prosecution	
Type of Fraud		ANNUAL SUMMARY 2021-22									
Council Tax - Single Person Discount	6	73	21	32	£6,580.13	53	0	0	0	0	26
Council Tax Reduction (CTR)	2	17	0	10	-	10	0	0	0	0	9
Business Rates	4	0	0	0	-	0	0	0	0	0	4
Procurement	0	0	0	0	-	0	0	0	0	0	0
Fraudulent Insurance Claims	2	0	0	0	-	0	0	0	0	0	2
Social Care	1	2	0	1	-	1	0	0	0	0	2
Economic & Third Sector Support	0	0	0	0	-	0	0	0	0	0	0
Gross Misconduct (Disciplinary Code)	3	0	2	0	£25,582.22	0	0	2	0	0	1
Pension	0	0	0	0	-	0	0	0	0	0	0
Investment	0	0	0	0	-	0	0	0	0	0	0
Payroll & Employee Contract Fulfilment	0	1	0	0	-	0	0	0	0	0	1
Expenses	0	0	0	0	-	0	0	0	0	0	0
Abuse of Position - Financial Gain	1	1	0	2	-	2	0	0	0	0	0
Abuse of Position - Manipulation of Financial or Non-Financial Data	1	0	0	1	-	1	0	0	0	0	0
General Financial Fraud	6	15	0	4	-	4	0	0	0	0	17
Disabled parking concessions	0	4	0	1	-	1	0	0	0	0	3
NFI 2018	40	0	0	40	0	40	0	0	0	0	0
NFI Single Person Discount Proactive Exercise	83	2,026	1	13	862.35	14	0	0	0	0	2,095
NFI 2021/22	0	6,943	622	2,864	136,177.35	3,486	0	0	0	0	3,457
Totals:	149	9,082	646	2,968	£169,202.05	3,612	0	2	0	0	5,617

2. **Appendix A: Performance & Summary Tables for Quarter Four****Internal Audit reports issued in period**

Directorate	Review Title	Assurance Statement										
Adult Services	Keats and New Langdale Day Centres	<p><u>Scope</u></p> <p>Compliance testing was undertaken as follows:</p> <ul style="list-style-type: none"> • Referrals and escalations. • Creation and execution of Care Plans. • Storing and administering of medication. • Infection control/ Covid Secure Arrangements. • Health and Safety Manuals & Risk Assessments. • Staffing arrangements. • Staff training plans. • DBS checks. • Purchasing cards and petty cash. • Quality assurance arrangements. • Security measures. • Service user's monies and personal items. • Procedures in place for external activities. • Inventories and stock control procedures. <p><u>Overall Opinion and Assurance Statement</u></p> <table border="1" data-bbox="772 1061 1465 1099"> <thead> <tr> <th colspan="2" data-bbox="772 1061 1465 1099">Split Assurance</th> </tr> </thead> <tbody> <tr> <td data-bbox="772 1099 1121 1317">We consider that overall, the controls in place are adequate. However, we are concerned that in a small number of cases we were unable to confirm whether care plans were up to date and for one service user no care plan was in place. Therefore this have assessed this element of the scope as inadequate.</td> <td data-bbox="1121 1099 1465 1317"></td> </tr> </tbody> </table> <p><u>Number of Recommendations Made</u></p> <table border="1" data-bbox="772 1384 1465 1496"> <tbody> <tr> <td data-bbox="772 1384 1121 1422">Priority 1</td> <td data-bbox="1121 1384 1465 1422">1</td> </tr> <tr> <td data-bbox="772 1422 1121 1460">Priority 2</td> <td data-bbox="1121 1422 1465 1460">6</td> </tr> <tr> <td data-bbox="772 1460 1121 1496">Priority 3</td> <td data-bbox="1121 1460 1465 1496">4</td> </tr> </tbody> </table> <p><u>Management Response</u></p> <p>The medicine risk assessment has been reviewed and the relevant staff attended the medicine training course in March 2022.</p> <p>Refresher training has now been delivered and standard operating procedures for purchase cards circulated.</p> <p>Steps have been taken to ensure that care plans are in place for all service users and that these are fully completed with all relevant information.</p> <p>Dates have been agreed to undertake housekeeping on folders, and to archive risk assessments when required.</p> <p>New systems to support the recording and monitoring of stock are being explored.</p>	Split Assurance		We consider that overall, the controls in place are adequate. However, we are concerned that in a small number of cases we were unable to confirm whether care plans were up to date and for one service user no care plan was in place. Therefore this have assessed this element of the scope as inadequate.		Priority 1	1	Priority 2	6	Priority 3	4
Split Assurance												
We consider that overall, the controls in place are adequate. However, we are concerned that in a small number of cases we were unable to confirm whether care plans were up to date and for one service user no care plan was in place. Therefore this have assessed this element of the scope as inadequate.												
Priority 1	1											
Priority 2	6											
Priority 3	4											

Directorate	Review Title	Assurance Statement								
Children's Services	Executive Decisions	<p>Scope</p> <p>The scope of this review was to:</p> <ul style="list-style-type: none"> • The roles and responsibilities and breadth and depth of knowledge of the Council's decisions making procedures. • Review a sample of decisions made within the Children's Services directorate in order to establish whether the Council's decision making procedures are being followed correctly. <p>Overall Opinion and Assurance Statement</p> <table border="1" data-bbox="770 683 1465 719"> <tr> <td colspan="2" style="text-align: center;">Adequate</td> </tr> </table> <p>We consider that the controls in place are adequate with some risk identified and several changes necessary. In the main our review highlights the need for managers to be more aware of the requirements, which can be gained through the available training. We have also suggested some strengthening of governance arrangements.</p> <p>Number of Recommendations Made</p> <table border="1" data-bbox="770 1003 1465 1115"> <tr> <td>Priority 1</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Priority 2</td> <td style="text-align: center;">1</td> </tr> <tr> <td>Priority 3</td> <td style="text-align: center;">6</td> </tr> </table> <p>Management Response</p> <p>The iPool training course will be made mandatory for all Senior Officers and included as part of the induction process for new staff.</p> <p>Formally documented arrangements will be produced for discussions regarding decision making between the Director of Children's Services and Cabinet Member.</p> <p>A formal approach to recording meetings minutes and actions will be established for the Head of Service meetings, and ensure a consistent approach is in place across the directorate, with inclusion of executive decision making and forward planning as standard agenda items.</p> <p>Consideration will be given to the business plan requirements for the directorate and action taken accordingly.</p> <p>Operational decision making processes for officers will be documented and senior officers made aware of requirements.</p> <p>A strategy review planner will be produced and monitored.</p>	Adequate		Priority 1	0	Priority 2	1	Priority 3	6
Adequate										
Priority 1	0									
Priority 2	1									
Priority 3	6									

Directorate	Review Title	Assurance Statement							
Children's Services	Special Guardianship Order Process	<p>Scope</p> <p>The scope of this audit was to review:</p> <ul style="list-style-type: none"> • Operation of the Special Guardianship Order (SGO) system; • The mechanisms in place to determine whether there has been a change in the carer's circumstances; • The dip sampling process; and • The timeliness of payments. <p>Overall Opinion and Assurance Statement</p> <table border="1" data-bbox="772 685 1466 723"> <tr> <td style="text-align: center;">Adequate</td> </tr> </table> <p>We consider that the controls in place are adequate in terms of Special Guardianship allowances being paid, however we limit our assurance on the detailed processing of allowances as we were not able to test the operation of the current system as it moves to the new system of operation. We evidenced that work currently underway to develop workflows and streamline processes should address some of the weaknesses and inefficiencies going forward.</p> <p>Number of Recommendations Made</p> <table border="1" data-bbox="772 1115 1466 1227"> <tr> <td>Priority 1</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Priority 2</td> <td style="text-align: center;">4</td> </tr> <tr> <td>Priority 3</td> <td style="text-align: center;">4</td> </tr> </table> <p>Management Response</p> <p>The Fostering Service Improvement Plan continues to be reviewed and target dates updated accordingly.</p> <p>Steps have been taken to ensure that staff are made aware of the need to link the family members together in Mosaic.</p> <p>A system prompt will be built into Mosaic to alert when the Connected Carers means tested allowance is due for review.</p> <p>The production of the calculation and review policy will be undertaken. Liaison with IT will be undertaken to explore the potential to include the calculation process in the workflows currently being developed.</p> <p>A mechanism will be put in place to ensure payments to SGO carers are monitored to avoid delays in payment.</p> <p>Responsibility of completing the support plan is being moved to the Connected Carers team.</p> <p>The Special Guardianship Order Guidance and Procedures is being reviewed and will include version control.</p>	Adequate	Priority 1	0	Priority 2	4	Priority 3	4
Adequate									
Priority 1	0								
Priority 2	4								
Priority 3	4								

Directorate	Review Title	Assurance Statement								
Communication and Regeneration	Communications	<p>Scope</p> <p>The scope of the audit was to review:</p> <ul style="list-style-type: none"> • Progress to implement improvements suggested through two peer reviews carried out by the Local Government Association (LGA); • How the appointment of Communications Officers and procurement of external support for marketing by individual services impacts the Corporate Communications Team; • How the Covid-19 pandemic has impacted service delivery of Corporate Communications. <p>Overall Opinion and Assurance Statement</p> <table border="1" data-bbox="770 757 1465 792"> <tr> <td colspan="2" style="text-align: center;">Adequate</td> </tr> </table> <p>We consider that the controls in place are adequate with some risks identified and assessed and several changes necessary. Many improvements have been made to communications since the LGA peer reviews.</p> <p>Number of Recommendations Made</p> <table border="1" data-bbox="770 1003 1465 1115"> <tr> <td>Priority 1</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Priority 2</td> <td style="text-align: center;">6</td> </tr> <tr> <td>Priority 3</td> <td style="text-align: center;">4</td> </tr> </table> <p>Management Response</p> <p>Annual corporate communications work plans will be reintroduced as will quarterly communications and campaign evaluation reports.</p> <p>The recommendation that all communication-related decisions should be passed through the Corporate Communications team will be passed to CLT for a decision. This will also include consideration of business continuity arrangements.</p> <p>The Corporate Procurement Team will be contacted to help identify where other Council services are spending on external resource.</p> <p>A Service Level Agreement will be drawn up to outline the core service offer for Council departments.</p> <p>Consideration will be given as to how it can be ensured that a co-ordinated approach to sharing information is established between the Corporate Communications team and other communications officers.</p> <p>The Corporate Communications team advocates the use of sub-domains when decisions for new websites are passed through the team. An audit of existing websites will be carried out and a governance structure to maintain and update these websites will be introduced.</p>	Adequate		Priority 1	0	Priority 2	6	Priority 3	4
Adequate										
Priority 1	0									
Priority 2	6									
Priority 3	4									

Directorate	Review Title	Assurance Statement								
Communication and Regeneration	Adult Learning	<p>Scope</p> <p>The scope of the audit was to review how the service are meeting Ofsted requirements and capturing performance outcomes, quality assurance and funding arrangements.</p> <p>Overall Opinion and Assurance Statement</p> <table border="1" data-bbox="770 483 1465 521"> <tr> <td colspan="2" style="text-align: center;">Adequate</td> </tr> </table> <p>We consider that the controls in place are adequate with some risk identified and assessed with several changes necessary. The service has made some progress to ensure backlogs are filled and the quality cycle is put back on track however further work is required.</p> <p>Number of Recommendations Made</p> <table border="1" data-bbox="770 768 1465 880"> <tr> <td>Priority 1</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Priority 2</td> <td style="text-align: center;">5</td> </tr> <tr> <td>Priority 3</td> <td style="text-align: center;">4</td> </tr> </table> <p>Management Response</p> <p>The Head of Adult Learning will ensures that key quality documents are completed and submitted as soon as possible.</p> <p>Regular Management Team meetings take place where progress relating to quality observations and learning walks are reported and monitored.</p> <p>A recovery plan will be put in place to ensure file audits are brought up to date.</p> <p>The service will ensure that there is a timetabled process to produce an ACFL Business Plan and Strategy.</p> <p>The service will implement a robust process for ensuring that learning plans are cross referenced to all virtual classrooms to ensure the Quality Manager has all necessary access preventing the risk of quality checks from being missed.</p> <p>Attendance rates will be reported in a meaningful way to ensure single day courses do not distort results.</p> <p>The service will ensure the website is completed by the proposed timeframe and follow up any delays.</p> <p>Further discussions will take place to determine whether current arrangements to ensure mental health and wellbeing support within classes is sufficient and how this can be better evidenced.</p> <p>Further consideration will be given to how the service’s vision, further integrations between services and best practice sharing can be undertaken to further enhance the service’s post pandemic recovery.</p>	Adequate		Priority 1	0	Priority 2	5	Priority 3	4
Adequate										
Priority 1	0									
Priority 2	5									
Priority 3	4									

Directorate	Review Title	Assurance Statement							
Community and Environmental	Highways Maintenance Grant	<p>Scope</p> <p>The scope of our audit was to:</p> <ul style="list-style-type: none"> Review the service's response to the self-assessment questionnaire, which has been submitted to the Department for Transport, and assess whether sufficient evidence has been collated to substantiate the scores indicated. Follow up the recent independent review of the self-assessment to determine the appropriateness of the action plan to address the recommendations made. <p>Overall Opinion and Assurance Statement</p> <table border="1" data-bbox="770 752 1465 792"> <thead> <tr> <th data-bbox="770 752 1465 792">Adequate</th> </tr> </thead> </table> <p>We consider that the controls in place are adequate, however we note that the availability of evidence to support criteria for some of the bandings is several years old. We understand that there are some planned updates due to take place to the Road Asset Maintenance Strategy during 2021-22 that will address some of the out dated processes and documents.</p> <p>Number of Recommendations Made</p> <table border="1" data-bbox="770 1111 1465 1223"> <tbody> <tr> <td data-bbox="770 1111 1118 1149">Priority 1</td> <td data-bbox="1118 1111 1465 1149">0</td> </tr> <tr> <td data-bbox="770 1149 1118 1187">Priority 2</td> <td data-bbox="1118 1149 1465 1187">3</td> </tr> <tr> <td data-bbox="770 1187 1118 1223">Priority 3</td> <td data-bbox="1118 1187 1465 1223">7</td> </tr> </tbody> </table> <p>Management Response</p> <p>Minutes of meetings will be taken to capture discussions and agreed actions for the Highways Investment Group, Highways Consultative Forum and Gaist Contract Meetings.</p> <p>The evidence available on Gaist will be updated to reflect the most current version of documentation.</p> <p>A performance management framework will be produced and implemented to support progression.</p> <p>An information strategy will be produced in conjunction with other local highways authorities.</p> <p>Discussions are taking place with Gaist regarding lifecycle modelling and associated costs.</p> <p>Enquiries are ongoing to establish suitable training for local authorities' highways officers.</p> <p>Team meetings will be re-established and formalised.</p> <p>Discussions will take place with the Winter Maintenance Operational Supervisor (Enveco) to ensure annual review and sign off of the plan.</p>	Adequate	Priority 1	0	Priority 2	3	Priority 3	7
Adequate									
Priority 1	0								
Priority 2	3								
Priority 3	7								

Directorate	Review Title	Assurance Statement								
Community and Environmental	Enforcement Activity	<p>Scope</p> <p>The scope of the audit was to review current enforcement activities across the Community and Environmental Services directorate, including relevant legislation, and whether improvements can be made to ensure a more consistent approach is taken across the various teams.</p> <p>Overall Opinion and Assurance Statement</p> <table border="1" data-bbox="772 591 1465 629"> <tr> <td colspan="2" style="text-align: center;">Inadequate</td> </tr> </table> <p>We consider that the controls in place are inadequate with a number of material risks identified, significant improvement required. Highways Inspectors have not been provided with adequate training in enforcement action and the systems in place are not as robust as they could be. We are therefore unable to provide assurance that controls within Highways are being managed effectively.</p> <p>Number of Recommendations Made</p> <table border="1" data-bbox="772 983 1465 1095"> <tr> <td>Priority 1</td> <td style="text-align: center;">2</td> </tr> <tr> <td>Priority 2</td> <td style="text-align: center;">3</td> </tr> <tr> <td>Priority 3</td> <td style="text-align: center;">3</td> </tr> </table> <p>Management Response</p> <p>A cross service working group will be established to discuss enforcement issues.</p> <p>Steps will be taken to locate a secure compound which can house caravans and trailers until a disposal order has been granted.</p> <p>Steps will be taken to help understand what goods could be seized as a result of enforcement activity and to ensure that secure and safe locations are identified and declared to insurers.</p> <p>The Council website will be updated to include more information for residents such as to whom untaxed vehicles should be reported.</p> <p>Discussions will take place with Legal Services around the use of sanctions by Highways Inspectors.</p> <p>Discussions will take place as to the feasibility of Enveco having access to the Council’s ESB system and vice-versa.</p> <p>Training on enforcement action will be provided for Highways Inspectors.</p> <p>Enforcement procedures will be reviewed and updated to ensure they cover all aspects of the enforcement process, are dated and include version control.</p>	Inadequate		Priority 1	2	Priority 2	3	Priority 3	3
Inadequate										
Priority 1	2									
Priority 2	3									
Priority 3	3									

Directorate	Review Title	Assurance Statement								
Community and Environmental	Management of Leisure Centres	<p>Scope</p> <p>The scope of our audit was to review:</p> <ul style="list-style-type: none"> • The financial losses to the leisure centres as a result of Covid-19; • The recovery plans in place for the leisure centres and how realistic they are; • The impact on leisure centre staffing levels, ability to recruit and whether this is likely to be challenging going forward. <p>Overall Opinion and Assurance Statement</p> <table border="1" data-bbox="770 667 1465 705"> <tr> <td colspan="2" style="text-align: center;">Adequate</td> </tr> </table> <p>The onset of the Covid-19 pandemic has undoubtedly had a significant impact on the performance of the three Council run leisure centres. The service have identified a number of areas of improvement which will assist in the required recovery. We therefore consider that the current approach is adequate with some risks identified and assessed and several changes necessary.</p> <p>Number of Recommendations Made</p> <table border="1" data-bbox="770 1021 1465 1133"> <tr> <td>Priority 1</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Priority 2</td> <td style="text-align: center;">7</td> </tr> <tr> <td>Priority 3</td> <td style="text-align: center;">0</td> </tr> </table> <p>Management Response</p> <p>The Leisure Facilities Manager will develop the required contingency plans and will monitor the service recovery on a monthly basis.</p> <p>The business development plan is being enhanced and expanded including a longer term view of developing projects. Each project will include more actions with meaningful and realistic milestones, and responsible officers. The anticipated financial benefits relating to each project will also be identified and documented.</p> <p>A review of the risk register will be undertaken to ensure that all potential scenarios which would affect the service are captured and detailed.</p> <p>A consistent format for the reporting of performance data will be agreed and adopted, and an appropriate level of detail provided to quantify the data being presented. The Leisure Facilities Manager will present the Facility Managers with a greater level of challenge over the performance data provided.</p> <p>Consideration will be given to periodically rotating the Facility Managers between the leisure centres to increase strategic capacity.</p>	Adequate		Priority 1	0	Priority 2	7	Priority 3	0
Adequate										
Priority 1	0									
Priority 2	7									
Priority 3	0									

Directorate	Review Title	Assurance Statement								
Corporate	Climate Change	<p>Scope</p> <p>We reviewed the Blackpool Climate Emergency Action Plan, and whether the structure, project management arrangements and resources in place will enable delivery.</p> <p>Overall Opinion and Assurance Statement</p> <table border="1" data-bbox="770 483 1465 521"> <tr> <td colspan="2" style="text-align: center;">Adequate</td> </tr> </table> <p>We consider that the controls in place are adequate. In particular, our review found that a detailed Climate Action Plan had been developed and project management, structure and monitoring arrangements established. It is early in the implementation process of the Climate Action Plan and recommendations have been made to build upon the considerable progress made.</p> <p>Number of Recommendations Made</p> <table border="1" data-bbox="770 840 1465 952"> <tr> <td>Priority 1</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Priority 2</td> <td style="text-align: center;">11</td> </tr> <tr> <td>Priority 3</td> <td style="text-align: center;">4</td> </tr> </table> <p>Management Response</p> <p>The identification and preparation of climate change funding bids will take place. Bids for funding will compensate for there being no climate action fund in place, and will be used to maximise funding.</p> <p>Financial models for potential climate change investments and a carbon costing will be considered.</p> <p>Initial climate change ‘shovel ready’ projects are being identified and considered for the viability of investment.</p> <p>A full climate change communications and marketing plan will be developed.</p> <p>A staff group has been established and met for the first time in April.</p> <p>A Carbon Literacy training rollout plan has been prepared, and plans for IPool modules are being considered. Training for Heads of Service and Senior Managers has commenced.</p> <p>An external evaluation of progress against the Climate Action Plan will be undertaken early 2023.</p> <p>Climate Action Plan performance indicators will be finalised and performance targets will be established.</p> <p>The work with the Carbon Trust will be finalised and a forward route map identified.</p> <p>Steps will be taken to record carbon emissions centrally particularly around fleet and waste.</p>	Adequate		Priority 1	0	Priority 2	11	Priority 3	4
Adequate										
Priority 1	0									
Priority 2	11									
Priority 3	4									

Directorate	Review Title	Assurance Statement								
Corporate	Carbon Emissions	<p>Scope</p> <p>The purpose of this audit was to review and verify the data collected including the reliability of data collection systems used, to ensure they provide timely, complete and accurate information.</p> <p>Overall Opinion and Assurance Statement</p> <table border="1" data-bbox="772 521 1465 560"> <tr> <td colspan="2" style="text-align: center;">Inadequate</td> </tr> </table> <p>We consider that the controls in place are inadequate with a number of material risks identified and significant improvement required. Data systems need to be put in place and a more consistent approach taken across the Council and wholly owned companies if it is to meet its target net zero carbon by 2030.</p> <p>Number of Recommendations Made</p> <table border="1" data-bbox="772 842 1465 952"> <tr> <td>Priority 1</td> <td style="text-align: center;">1</td> </tr> <tr> <td>Priority 2</td> <td style="text-align: center;">1</td> </tr> <tr> <td>Priority 3</td> <td style="text-align: center;">0</td> </tr> </table> <p>Management Response</p> <p>Steps will be taken to record emissions centrally particularly around fleet and waste to enable the Council to have an overall view.</p> <p>For the 2019/20 reporting year data collection has ceased and the footprint is being calculated based on the data available given the gaps identified. A way forward will be agreed in relation to the collection of future year emissions and consumption data via the Climate Change Group.</p>	Inadequate		Priority 1	1	Priority 2	1	Priority 3	0
Inadequate										
Priority 1	1									
Priority 2	1									
Priority 3	0									

Directorate	Review Title	Assurance Statement								
Governance and Partnerships	Information Commissioners Audit Follow-Up	<p>Scope</p> <p>The scope of our audit was to review the progress made against the actions undertaken to address the recommendations made following the recent ICO Audit.</p> <p>Overall Opinion and Assurance Statement</p> <table border="1" data-bbox="772 488 1465 524"> <tr> <td colspan="2" style="text-align: center;">Good</td> </tr> </table> <p>Our assessment of the progress made against the agreed action to address the ICO recommendations found that all actions have been completed, with the exception of one which is in progress. We therefore consider the controls in place are good.</p> <p>Number of Recommendations Made</p> <table border="1" data-bbox="772 770 1465 882"> <tr> <td>Priority 1</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Priority 2</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Priority 3</td> <td style="text-align: center;">1</td> </tr> </table> <p>Management Response</p> <p>The audit found that just one of the ICO recommendations was outstanding at the time of review which was the Information and ICT Security Acceptable Use Policy. A draft revised policy was in place and since the issue of the audit report this has now been agreed and finalised on the 31st March 2022.</p>	Good		Priority 1	0	Priority 2	0	Priority 3	1
Good										
Priority 1	0									
Priority 2	0									
Priority 3	1									
Resources	Housing Benefit Financial Control Assurance Testing	<p>Scope</p> <p>The scope was to ensure that effective controls are in place to minimise financial risk related to housing benefits.</p> <p>Overall Opinion and Assurance Statement</p> <table border="1" data-bbox="772 1424 1465 1460"> <tr> <td colspan="2" style="text-align: center;">Good</td> </tr> </table> <p>Overall, we have assessed that there is a good system of controls over the housing benefits system. Our testing revealed minor lapses in in compliance the controls.</p> <p>Number of Recommendations Made</p> <table border="1" data-bbox="772 1648 1465 1760"> <tr> <td>Priority 1</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Priority 2</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Priority 3</td> <td style="text-align: center;">3</td> </tr> </table> <p>Management Response</p> <p>Version control will be added to documented policies and procedures to evidence when they have been reviewed. It will be ensured that application forms are stored in the correct files for claimants. Payments will not be made if there is not an application form and associated claim documentation on the claimant's file.</p>	Good		Priority 1	0	Priority 2	0	Priority 3	3
Good										
Priority 1	0									
Priority 2	0									
Priority 3	3									

Directorate	Review Title	Assurance Statement												
Resources	Cyber Security (Data Infrastructure)	<p>Scope</p> <p>The scope of our audit was to review:</p> <ul style="list-style-type: none"> • Physical and procedural security arrangements for controlling access to the data centres; • Environmental controls within the data centres; • How data centre operational performance is monitored through regular testing and servicing of equipment; • Data backup and disaster recovery arrangements; • Whether the operation to the data centres has been impacted by the UK energy price surge. <p>Overall Opinion and Assurance Statement</p> <table border="1" data-bbox="770 741 1465 779"> <thead> <tr> <th colspan="2">Split Assurance</th> </tr> </thead> <tbody> <tr> <td colspan="2">We consider that controls relating to the physical security and environmental monitoring of the Council’s data centres are adequate. Data backup and disaster recovery arrangements are also appropriate.</td> </tr> <tr> <td colspan="2">We do however consider that some controls relating to the servicing and maintenance of the power and cooling systems for the Municipal Buildings data centre require attention and have therefore assessed this element of the scope as inadequate.</td> </tr> </tbody> </table> <p>Number of Recommendations Made</p> <table border="1" data-bbox="770 1184 1465 1296"> <tbody> <tr> <td>Priority 1</td> <td>2</td> </tr> <tr> <td>Priority 2</td> <td>6</td> </tr> <tr> <td>Priority 3</td> <td>6</td> </tr> </tbody> </table> <p>Management Response</p> <p>The condition of the external cooler units at Municipal Buildings will be confirmed.</p> <p>The responsibility for arranging the servicing of the UPS system at Municipal Buildings will be confirmed.</p> <p>Action is being taken to reintroduce SMS alerts for ICT Services should there be a utility failure.</p> <p>Testing of the power loads within Bickerstaffe House data centre will be conducted.</p> <p>The recommissioning and reinstatement of the sub-metering at Bickerstaffe House will be placed on the agenda for the next Energy Management Group.</p> <p>TNP will be commissioned to carry out an audit of the BMS network.</p>	Split Assurance		We consider that controls relating to the physical security and environmental monitoring of the Council’s data centres are adequate. Data backup and disaster recovery arrangements are also appropriate.		We do however consider that some controls relating to the servicing and maintenance of the power and cooling systems for the Municipal Buildings data centre require attention and have therefore assessed this element of the scope as inadequate.		Priority 1	2	Priority 2	6	Priority 3	6
Split Assurance														
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Priority 1	2													
Priority 2	6													
Priority 3	6													

Directorate	Review Title	Assurance Statement								
Schools	St Teresa's Primary School	<p>Scope</p> <p>The audit testing which was carried out included:</p> <ul style="list-style-type: none"> • Governance • Risk Management • Financial Planning & Budgetary Control • Payroll / HR Management • Expenditure • Income • Unofficial Funds • Security Of Assets • Core Assurance Testing <p>Overall Opinion and Assurance Statement</p> <table border="1" data-bbox="772 748 1465 786"> <tr> <td colspan="2" style="text-align: center;">Adequate</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>Number of Recommendations Made</p> <table border="1" data-bbox="772 1005 1465 1117"> <tr> <td>Priority 1</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Priority 2</td> <td style="text-align: center;">1</td> </tr> <tr> <td>Priority 3</td> <td style="text-align: center;">4</td> </tr> </table> <p>Management Response</p> <p>An up-to-date register of interest was requested from Governor Services and this has been uploaded onto the website. Individual details for each governor on the 'Governors' page of the school website have been checked for accuracy to ensure that they match the register.</p> <p>The school finance policy is reviewed annually. The next review is Summer Term 2022 and the purchasing cards section will be amended to cover the scope for use of purchasing cards and this will be agreed by the governing body.</p> <p>To enable VAT to be reclaimed where applicable and to ensure that all reclaimed VAT is supported by a valid receipt when shopping in a supermarket, the school will ensure that VAT receipts are requested from customer services where possible.</p> <p>The scope of use for the School Fund account and its procedures will be added to the Finance Policy and agreed by the governing body at its next review in the Summer Term 2022.</p> <p>The independent auditor for the School Fund will be asked to provide an audit report at the end of this academic year.</p>	Adequate		Priority 1	0	Priority 2	1	Priority 3	4
Adequate										
Priority 1	0									
Priority 2	1									
Priority 3	4									

Directorate	Review Title	Assurance Statement												
Schools	Boundary Primary School	<p>Scope</p> <p>The audit testing which was carried out included:</p> <ul style="list-style-type: none"> • Governance • Risk Management • Financial Planning & Budgetary Control • Payroll / HR Management • Expenditure • Income • Unofficial Funds • Security Of Assets • Core Assurance Testing <p>Overall Opinion and Assurance Statement</p> <table border="1" data-bbox="772 748 1465 786"> <thead> <tr> <th colspan="2" data-bbox="772 748 1465 786">Split Assurance</th> </tr> </thead> <tbody> <tr> <td colspan="2" data-bbox="772 786 1118 1111"> <p>We consider that the controls in place are adequate with some risks identified and assessed and several changes necessary. We do however consider that the sharing of the purchase card creates unnecessary risk and have therefore assessed this element of the scope as inadequate. Our testing revealed minor lapses in compliance with the controls.</p> </td> </tr> <tr> <td colspan="2" data-bbox="772 1066 1465 1104"> <p>Number of Recommendations Made</p> </td> </tr> <tr> <td data-bbox="772 1111 1118 1149">Priority 1</td> <td data-bbox="1118 1111 1465 1149">1</td> </tr> <tr> <td data-bbox="772 1149 1118 1187">Priority 2</td> <td data-bbox="1118 1149 1465 1187">2</td> </tr> <tr> <td data-bbox="772 1187 1118 1225">Priority 3</td> <td data-bbox="1118 1187 1465 1225">4</td> </tr> </tbody> </table> <p>Management Response</p> <p>To ensure that the purchase card is kept secure and used appropriately the card is now only be used by the School Business Manager. In addition, the procedures have been amended so that individual receipts are uploaded to support each separate transaction. Going forward, all VAT will be claimed for in full and using the correct codes.</p> <p>The Unofficial School Fund currently remains unused. The pandemic halted activities, such as fundraising, which is what this account was used for. The account will be used again this summer and the records will then be audited by an external body.</p> <p>The school have requested that Governor Services annually provide the school with the latest version of the register of business interests for publishing on the school's website each year.</p> <p>Governors have been reminded of their responsibility to record any completed training via GovernorHub.</p> <p>The school's finance policy and procedure document was updated in November 2021 and the matrix identifies that the scheme of delegation will be reviewed annually.</p>	Split Assurance		<p>We consider that the controls in place are adequate with some risks identified and assessed and several changes necessary. We do however consider that the sharing of the purchase card creates unnecessary risk and have therefore assessed this element of the scope as inadequate. Our testing revealed minor lapses in compliance with the controls.</p>		<p>Number of Recommendations Made</p>		Priority 1	1	Priority 2	2	Priority 3	4
Split Assurance														
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<p>Number of Recommendations Made</p>														
Priority 1	1													
Priority 2	2													
Priority 3	4													

Directorate	Review Title	Assurance Statement								
Schools	St Bernadette's Primary School	<p><u>Scope</u></p> <p>The audit testing which was carried out included:</p> <ul style="list-style-type: none"> • Governance • Risk Management • Financial Planning & Budgetary Control • Payroll / HR Management • Expenditure • Income • Unofficial Funds • Security Of Assets • Core Assurance Testing <p><u>Overall Opinion and Assurance Statement</u></p> <table border="1" data-bbox="772 748 1465 786"> <tr> <td colspan="2" style="text-align: center;">Adequate</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><u>Number of Recommendations Made</u></p> <table border="1" data-bbox="772 1005 1465 1117"> <tr> <td>Priority 1</td> <td style="text-align: center;">0</td> </tr> <tr> <td>Priority 2</td> <td style="text-align: center;">3</td> </tr> <tr> <td>Priority 3</td> <td style="text-align: center;">5</td> </tr> </table> <p><u>Management Response</u></p> <p>The school will create an action plan following each financial benchmarking exercise.</p> <p>Where possible, the school will obtain VAT receipts for purchase card transactions and upload these in a timely manner. Steps will be taken to ensure that VAT transactions are processed correctly to enable it to be reclaimed where appropriate.</p> <p>To allow the school budget and the school fund account to be kept separate, the school will explore other options, such as considering the use of alternative suppliers, when transactions need to be made from the school fund account.</p> <p>Governors have agreed a more detailed scope for the school fund. This will be written in the Financial Procedures. In addition, The School Fund will be a permanent agenda item for the Resource Committee.</p>	Adequate		Priority 1	0	Priority 2	3	Priority 3	5
Adequate										
Priority 1	0									
Priority 2	3									
Priority 3	5									

Progress with Priority 1 audit recommendations

Two priority one recommendations were implemented in the quarter including:

- Day Services
- Care at Home (Internal Provision)

A number of priority one recommendations which were due in the quarter have had their deadline extended following discussion between the relevant Head of Service and the Head of Audit and Risk and include:

- Community Engagement x 1
- Water Self-Supply x 1
- Managing the Leavers Process x 1
- CCTV x 1
- Animal Health Outbreak Management x 2
- Track Maintenance Programme x 1

The Regulation of Investigatory Powers Act 2000

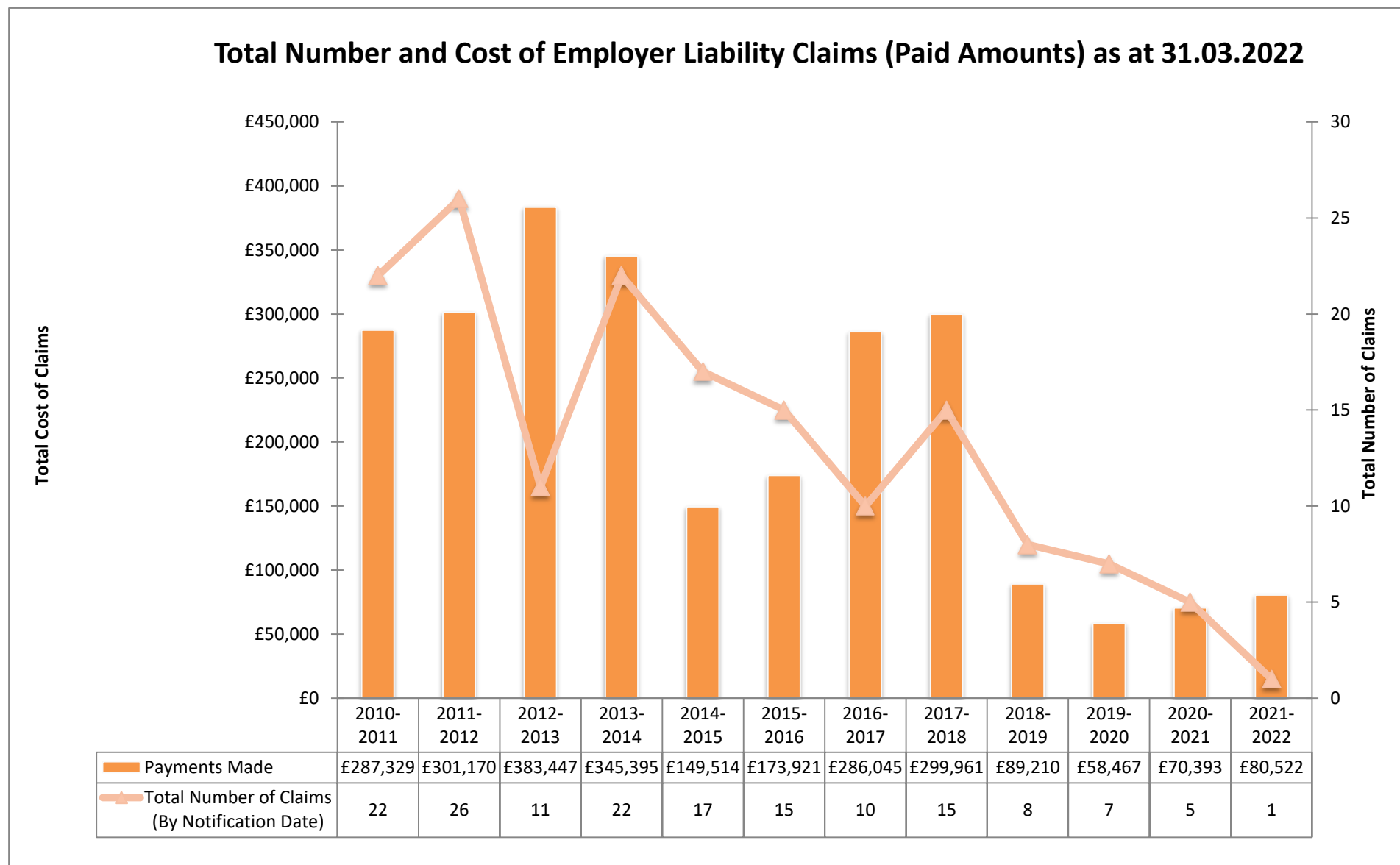
In line with best practice it has been agreed that the Council will report to the Audit Committee the number of RIPA authorisations undertaken each quarter, which enables the Council to undertake directed and covert surveillance. Between January 2022 and March 2022 the Council authorised no RIPA's.

Insurance claims data

The graphs at Appendix B show the cost of liability insurance claims paid to date during each financial year by the Council.

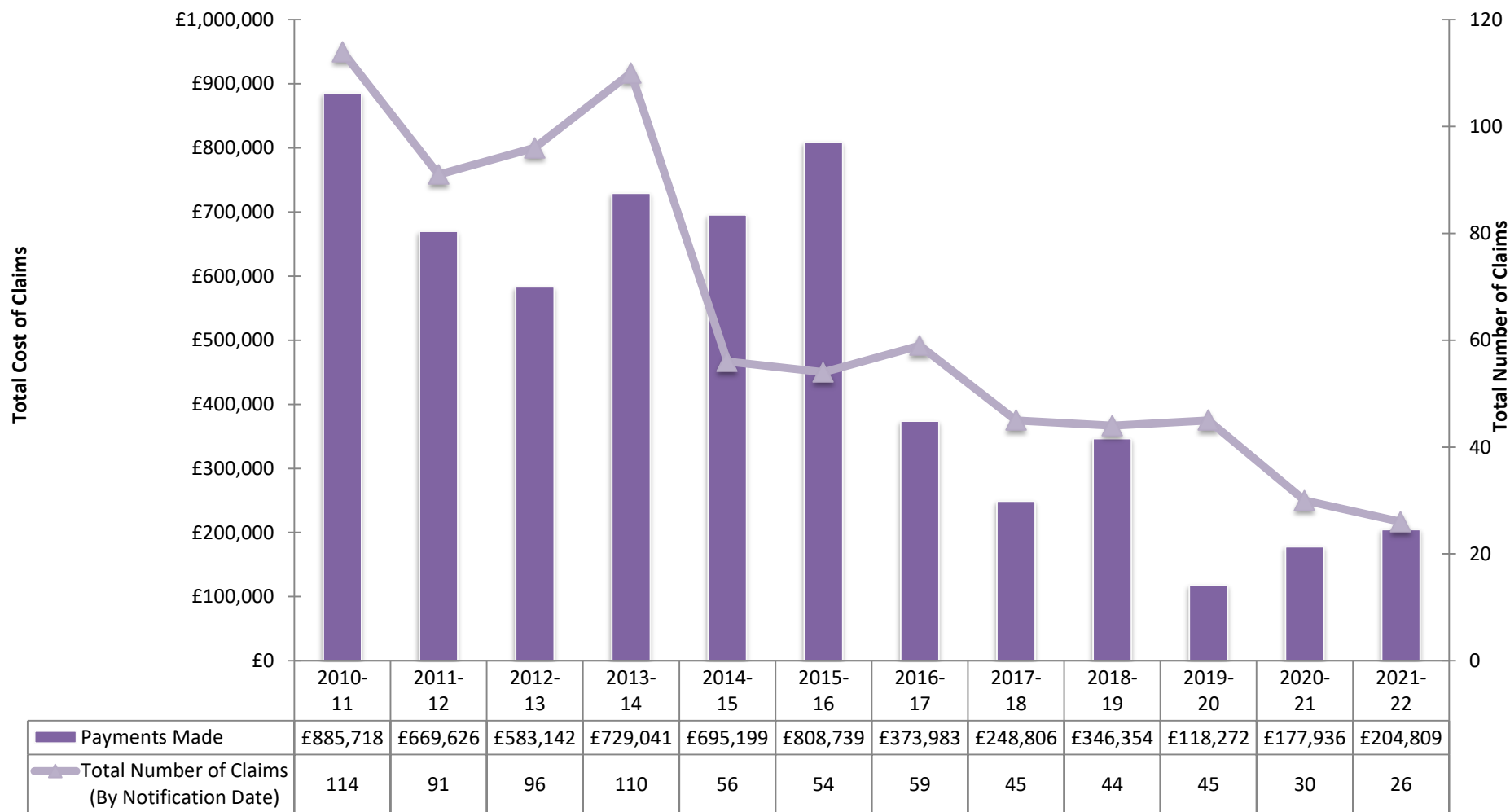
Blackpool Council: Audit and Risk
Appendix 4(a)

3. Appendix B – Insurance Claim Payments by Financial Year



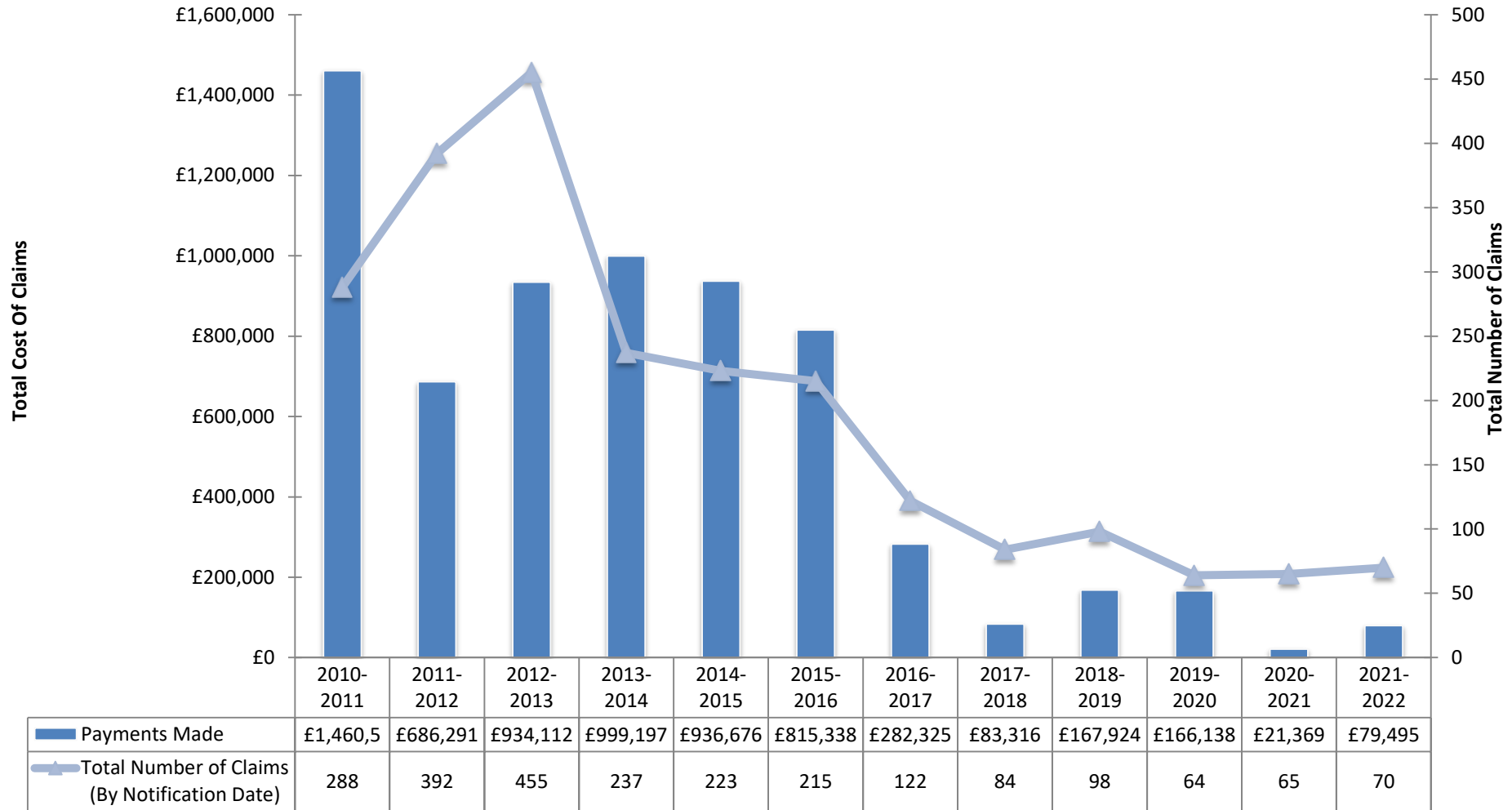
Blackpool Council: Audit and Risk
Appendix 4(a)

Total Number and Cost of Public Liability Claims (Paid) as at 31.03.2022



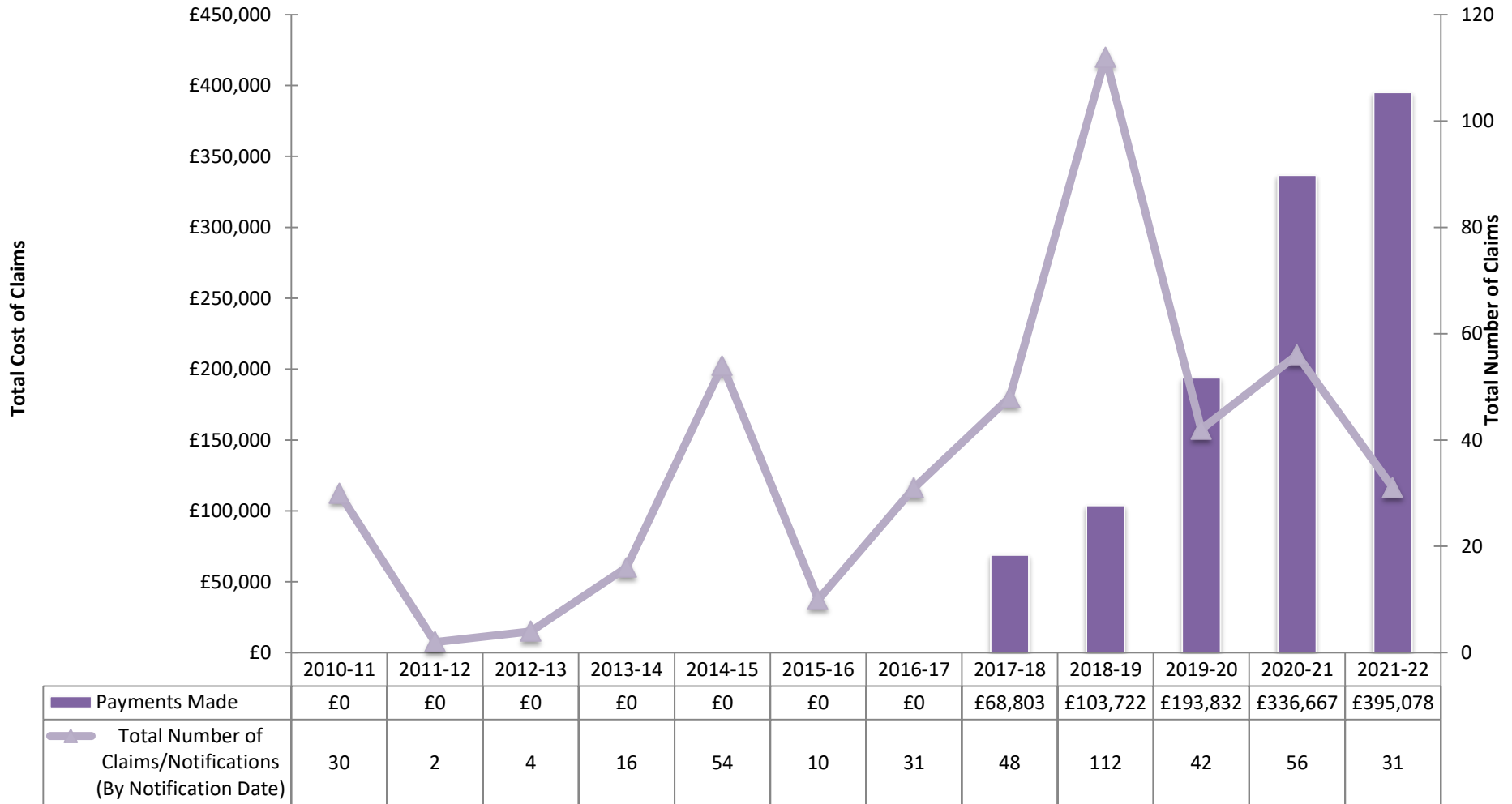
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Appendix 4(a)

Total Number and Cost of Public Liability Highways Claims (Paid) as at 31.03.2022



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Appendix 4(a)

Total Number and Cost of Sensitive Claims/Notifications (Paid) as at 31.03.2022



Blackpool Council: Audit and Risk
Appendix 4(a)

Total Number and Cost of Data Breach Claim (Paid) as at 31.03.2022

