Teignbridge
DISTRICT COUNCIL
South Devon

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9 December 2019

AUDIT SCRUTINY COMMITTEE

A meeting of the **Audit Scrutiny Committee** will be held on **Thursday, 19th December, 2019** in the **Council Chamber, Forde House, Brunel Road, Newton Abbot, TQ12 4XX** at **10.00 am**

PHIL SHEARS
Managing Director

Membership:

Councillors Morgan (Chairman), Rollason (Deputy Chairman), H Cox, Colclough, Mullone, J Petherick, Purser and Thorne

Please Note: Filming is permitted during Committee meeting with the exception where there are confidential or exempt items, which may need to be considered in the absence of the press and public. By entering the Council Chamber you are consenting to being filmed.

A G E N D A

Part I

1. **Apologies for Absence**

2. **Minutes of the previous meeting** (Pages 3 - 6)
   To approve and sign the minutes of the meeting held on 12 September 2019.

3. **Declarations of Interest.**

4. **Matters of urgency/matters or report especially brought forward with the permission of the Chairman.**

5. **Public Questions (if any)**

6. **Member Questions (if any)**

7. **External Audit Progress Report and Annual Audit Letter** (Pages 7 - 34)

8. **Internal Audit Progress Report** (Pages 35 - 38)

9. **Treasury Management Lending List Update** (Pages 39 - 46)

10. **Financial Instructions and Contract Rules Waiver** (Pages 47 - 50)

11. **Corporate and Strategic Risk Report** (Pages 51 - 92)

If you would like this information in another format, please telephone 01626 361101 or e-mail info@teignbridge.gov.uk

AUDIT SCRUTINY COMMITTEE

12 SEPTEMBER 2019

Present:

Councillors Morgan (Chairman), Rollason (Deputy Chairman), H Cox, Colclough, Mullone, J Petherick, Purser and Thorne

Apologises
The Portfolio Holder for Corporate Services

In Attendance:
Grant Thornton
Julia Masci and Andrew Davies

Officers in Attendance:
Martin Flitcroft, The Chief Finance Officer
Sue Heath, Audit Manager
Shirley Clark, Democratic Services Support
Sarah Selway, Democratic Services Team Leader & Deputy Monitoring Officer

25. MINUTES OF THE PREVIOUS MEETING

The minutes of the Audit Scrutiny Committee held on the 17 July 2019 were confirmed as a correct record and signed by the Chairman

26. DECLARATIONS OF INTEREST

The Audit Manager declared an interest in respect of minute 30 Financial Instructions and Contract Rules Waiver as one of the waivers was in respect of the commissioning of audit days from the Devon Audit Partnership – the budget she was responsible for.

27. GRANT THORNTON AUDIT FINDINGS REPORT - YEAR ENDED 31 MARCH 2019

Ms Julie Masci Engagement Lead from Grant Thornton gave a summary of the Audit outcomes:-

- Financial Statements – had identified no adjustments affecting the Council's Comprehensive Income and Expenditure Statement or other key primary statements; concluded that the other information to be published with the financial statements was consistent with the knowledge of the Council and the financial statements that had been audited.

- Value for Money Arrangements - completed the risk based review of the Council's value for money arrangements; concluded that Teignbridge District Council had proper arrangements to secure economy, efficiency and effectiveness in its use of resources. In particular the review of officer reports on investment opportunities and the information produced to substantiate the work covered and risk.
- Statutory Duties – had not exercised any of the additional statutory powers or duties; completed the majority of work under the Code and expect to be able to certify the completion of the audit.

The audit was completed in the agreed time extension and Grant Thornton thanked the Finance team and other staff for their support.

Ms Masci outlined the significant findings of the audit risks:-

Management override of controls - noted that the Section 151 officer had the ability to, and had, posted journals - tested all of these journals and had identified no issues. All journals had been reviewed by Grant Thornton and found to be in good order.

Valuation of pension's net liability – worked not identified any issues in respect of this risk discussions were on going in the sector regarding the potential impact of the McCloud judgement. This additional work had resulted in additional fees being incurred although the Public Sector Audit Appointments (PSAA) would have to approve any additional fees.

The Chief Finance Officer noted the comments regarding the issues of posting journal's and advised that steps were being taken place to reduce the need to post journals in the future. He advised that the Council would be having further dialogue with the PSAA regarding the additional fees.

During discussion Members commented on the Chief Finance Officer undertaking journals, the valuation of the housing stock, the additional work required due to the McCloud judgement and the subsequent additional proposed fees. Members raised concerns regarding the additional fees and supported the Council's dialogue with the PSAA to have these mitigated or reduced.

Andrew Davies the Audit Manager from Grant Thornton commented on the Value for Money Conclusion and that as like many other local authorities the need for Members to be aware of the future funding gaps that the Council would face in the medium term and what the Council could do to bridge this funding gap.

RESOLVED that the findings of the report be noted and supported officers to continue dialogue with the PSAA regarding the mitigation of the additional fees.

28. STATEMENT OF ACCOUNTS & LETTER OF REPRESENTATION

The Chief Finance Officer brought an update on the statement of accounts 2018/19 for Members to review and recommend to Council for approval. The accounts had been prepared in accordance with the relevant legislation and current best professional practice. They await finalisation of the external audit by Grant Thornton and any final adjustments would be reported to Full Council for approval on 24 September 2019.

RECOMMENDED that Full Council approve the Statement of Accounts 2018/19 and letter of representation subject to any final adjustments agreed with the external auditors which will be reported to Full Council.

29. INTERNAL AUDIT UPDATE REPORT

The Audit Manager presented the report which advised Members of the recent progress against the Audit Plan, the outcomes of the completed audits and the additional duties undertaken by the audit team. The Audit Plan was approved annually by the Audit Scrutiny Committee and progress was reported back at each meeting. The audit schedule was where it should be, after the summer holiday period.

Members were given an update on the progress of the internal audits and how members of the audit team continue to support corporate projects with roles in the One Teignbridge transformation project; the Infrastructure Requirements Board; Procurement Champions Group and coordinating the National Fraud Initiative.

RESOLVED that the report be noted.

30. FINANCIAL INSTRUCTIONS AND CONTRACT RULES WAIVERS

The Audit Manager declared an interest as one of the waivers was in respect of the commissioning of audit days from the Devon Audit Partnership – the budget she was responsible for.

The Financial Instructions and Contract Procedure Rules provide the framework for managing the Council's financial affairs. They apply to every member and officer of the Council and anyone acting on its behalf.

The following waivers have been processed since the June 2019 monitoring report:

Shops 6 – 10 and Shop 5 Market Walk, Newton Abbot.

Reason: Increased Cost / Loss of
Income, Urgent Action Required.

Commissioning of audit days from the Devon Audit Partnership (DAP)

Reason: Increased Cost / Loss of Income.

Supply of strategic and specialist advice to the South West Regional Coastal Monitoring Programme (SWRCMP).

Reason: Increased Cost / Loss of Income, Limited Markets.

The current waiver process required an Internal Audit opinion to be obtained prior to the waiver being signed by the authorised signatory. As most waivers involved the procurement of services, it was proposed to add the requirement for the procurement officer to be consulted.

As the Audit Scrutiny Committee's role was to have oversight of the Financial Instructions and Contract Procedure rules, Members were asked to recommend to approve this minor change.

RESOLVED that the report be noted and the minor change be approved.

The meeting commenced at 10.00 am and finished at 11.20 am.

Chairman

Grant Thornton

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Audit Progress Report and Sector Update

Teignbridge District Council
Year ending 31 March 2020

19 December 2019

Agenda Item 7

Contents

Section	Page
Introduction	3
Progress at December 2019	4
Audit Deliverables	6
Sector Update	7

8

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Introduction

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This paper provides the Audit Committee with a report on progress in delivering our responsibilities as your external auditors.

The paper also includes:

- a summary of emerging national issues and developments that may be relevant to you as a local authority; and
- includes a number of challenge questions in respect of these emerging issues which the Committee may wish to consider (these are a tool to use, if helpful, rather than formal questions requiring responses for audit purposes)

Members of the Audit Committee can find further useful material on our website, where we have a section dedicated to our work in the public sector. Here you can download copies of our publications www.grantthornton.co.uk.

If you would like further information on any items in this briefing, or would like to register with Grant Thornton to receive regular email updates on issues that are of interest to you, please contact either your Engagement Lead or Engagement Manager.

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Progress at December 2019

Financial Statements Audit

We will commence our Audit planning in the New Year and will issue a detailed audit plan, setting out our proposed approach to the audit of the Council's 2019/20 financial statements.

We will hold an initial auditing planning meeting with senior officers where we will discuss the timing of the interim audit, progress against prior year recommendations and audit risks.

Our interim fieldwork includes:

- Updated review of the Council's control environment;
- Updated understanding of financial systems;
- Review of Internal Audit reports on core financial systems;
- Early work on emerging accounting issues; and
- Early substantive testing.

We will report the findings of our interim audit as part of our regular Audit Committee reporting.

We will report the overall findings of the 2019/20 audit in the Audit Findings Report and aim to give our opinion on the Statement of Accounts by 31 July 2020.

Value for Money

The scope of our work is set out in the guidance issued by the National Audit Office. The Code requires auditors to satisfy themselves that; "the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources".

The guidance confirmed the overall criterion as: "in all significant respects, the audited body had proper arrangements to ensure it took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people".

The three sub criteria for assessment to be able to give a conclusion overall are:

•Informed decision making

•Sustainable resource deployment

•Working with partners and other third parties

Details of our initial risk assessment to determine our approach will be included in our Audit Plan.

We will report our work in the Audit Findings Report and aim to give our Value For Money Conclusion by 31 July 2020.

The code guidance is currently out for consultation, and it is expected that there will be changes to the overall VFM approach and requirements. We will keep members and officers briefed as expectations become more clear.

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Progress at December 2019

Other areas

Certification of claims and returns

Since the October Audit Committee we have certified the Council's annual Housing Benefit Subsidy claim in accordance with procedures agreed with the Department for Work and Pensions.

The claim was certified on 29 November 2019 ahead of the national deadline. Minor amendments were made to the claim with the overall impact being an increase in subsidy due of £4,752.

Meetings

We are in the process of scheduling our initial planning meeting with your senior finance officers and this will feed this into our Audit Plan.

Events

We are currently sending out invites to your finance team for our Chief Accountant workshops. These are really useful events that allow an opportunity to discuss emerging technical items.

Audit Fees

During 2017, PSAA awarded contracts for audit for a five year period beginning on 1 April 2018. 2019/20 is the second year of that contract. Since that time, there have been a number of developments within the accounting and audit profession. Across all sectors and firms, the Financial Reporting Council (FRC) has set out its expectation of improved financial reporting from organisations and the need for auditors to demonstrate increased scepticism and challenge and to undertake additional and more robust testing.

Our work in the Local Government sector in 2018/19 has highlighted areas where financial reporting, in particular, property, plant and equipment and pensions, needs to improve. There is also an increase in the complexity of Local Government financial transactions and financial reporting. This combined with the FRC requirement that all Local Government audits are at or above the "few improvements needed" (2A) rating means that additional audit work is required.

We are currently reviewing the impact of these changes on both the cost and timing of audits. We will discuss this with your s151 Officer including any proposed variations to the Scale Fee set by PSAA Limited, before communicating fully with the Audit Committee.

As a firm, we are absolutely committed to meeting the expectations of the FRC with regard to audit quality and local government financial reporting.

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Audit Deliverables

2019/20 Deliverables	Planned Date	Status
Accounts Audit Plan We are required to issue a detailed accounts audit plan to the Audit Committee setting out our proposed approach in order to give an opinion on the Council's 2019-20 financial statements.	March 2020	Not yet due
Interim Audit Findings We will report to you the findings from our interim audit and our initial value for money risk assessment within our Progress Report.	March 2020	Not yet due
Audit Findings Report The Audit Findings Report will be reported to the July Audit Committee.	July 2020	Not yet due
Auditors Report This is the opinion on your financial statement, annual governance statement and value for money conclusion.	July 2020	Not yet due
Annual Audit Letter This letter communicates the key issues arising from our work.	August 2020	Not yet due

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Sector Update

Councils are tackling a continuing drive to achieve greater efficiency in the delivery of public services, whilst facing the challenges to address rising demand, ongoing budget pressures and social inequality.

Our sector update provides you with an up to date summary of emerging national issues and developments to support you. We cover areas which may have an impact on your organisation, the wider LG and the public sector as a whole. Links are provided to the detailed report/briefing to allow you to delve further and find out more.

Our public sector team at Grant Thornton also undertake research on service and technical issues. We will bring you the latest research publications in this update. We also include areas of potential interest to start conversations within the organisation and with audit committee members, as well as any accounting and regulatory updates.

- **Grant Thornton Publications**
- **Insights from local government sector specialists**
- **Reports of interest**
- **Accounting and regulatory updates**

More information can be found on our dedicated public sector and local government sections on the Grant Thornton website by clicking on the logos below:

Public Sector

Local government

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CIPFA – CFO confidence survey

In July, the Chartered Institute of Public Finance and Accountancy (CIPFA) reported the results of their annual confidence survey.

The survey found that the majority of local government finance officers have lost confidence in their future financial positions over the last year.

Seventy per cent of respondents said they were either slightly less or much less confident in their financial position this year compared to 2018-19.

The survey also found that 68% said they were either slightly less or much less confident in their ability to deliver services in 2020-21. Sixty-two per cent expressed equal confidence in their financial position for 2019-20 as they had last year.

CIPFA found that the area of greatest pressure for top tier authorities was children's social care, with the number of authorities rating it as the biggest pressure rising by six percentage points.

For districts the greatest pressures were housing, cultural services and environmental services.

Rob Whiteman, CIPFA chief executive, said: "Local government is facing greater demand pressures than ever before, with particularly pressures in adults' and children's social care and housing. Local authorities also lack certainty about their future financial positions, so it's unsurprising to see confidence on the decline.

"We have repeatedly pointed out that local government is in need of a sustainable funding solution, but meeting this demand requires more than pennies and pounds. The sector as a whole must come together to address the challenges of effective service delivery."

CIPFA's survey received a total of 119 responses from authorities in the UK - 56 top tier authorities, 47 English districts, 12 Scottish authorities, and 4 Welsh authorities.

CIPFA The Chartered Institute of Public Finance & Accountancy

On the same theme, a Local Government Association (LGA) survey, also reported in July, found that almost two-thirds of councils believe cash for services like adult social care, child protection and preventing homelessness will dry up by 2024-25.

The survey got responses from 141 of the 339 LGA member councils in England and Wales.

It also found that 17% of councils were not confident of realising all of the savings they had identified this year (2019-20).

The LGA said that councils needed a guarantee they will have enough money to meet growing demand pressures in particular in adult social care, children's services, special educational needs, homelessness support and public health.

Local Government Association

Financial confidence

Challenge question:

How confident over its' financial position is your Authority? Has this changed from previous years?

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MHCLG – Independent probe into local government audit

In July, the then Communities secretary, James Brokenshire, announced the government is to examine local authority financial reporting and auditing.

At the CIPFA conference he told delegates the independent review will be headed up by Sir Tony Redmond, a former CIPFA president.

The government was “working towards improving its approach to local government oversight and support”, Brokenshire promised.

“A robust local audit system is absolutely pivotal to work on oversight, not just because it reinforces confidence in financial reporting but because it reinforces service delivery and, ultimately, our faith in local democracy,” he said.

“There are potentially far-reaching consequences when audits aren’t carried out properly and fail to detect significant problems.”

The review will look at the quality of local authority audits and whether they are highlighting when an organisation is in financial trouble early enough.

It will also look at whether the public has lost faith in auditors and whether the current audit arrangements for councils are still “fit for purpose”.

On the appointment of Redmond, CIPFA chief executive Rob Whiteman said: “Tony Redmond is uniquely placed to lead this vital review, which will be critical for determining future regulatory requirements.

“Local audit is crucial in providing assurance and accountability to the public, while helping to prevent financial and governance failure.”

He added: “This work will allow us to identify what is needed to make local audit as robust as possible, and how the audit function can meet the assurance needs, both now and in the future, of the sector as a whole.”

In the question and answer session following his speech, Brokenshire said he was not looking to bring back the Audit Commission, which appointed auditors to local bodies and was abolished in 2015. MHCLG note that auditing of local authorities was then taken over by the private, voluntary and not-for-profit sectors.

He explained he was “open minded”, but believed the Audit Commission was “of its time”.

Local authorities in England are responsible for 22% of total UK public sector expenditure so their accounts “must be of the highest level of transparency and quality”, the Ministry of Housing, Local Government and Communities said. The review will also look at how local authorities publish their annual accounts and if the financial reporting system is robust enough.

Redmond, who has also been a local authority treasurer and chief executive, is expected to report to the communities secretary with his initial recommendations in December 2019, with a final report published in March 2020. Redmond has also worked as a local government boundary commissioner and held the post of local government ombudsman.

Ministry of Housing, Communities & Local Government

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National Audit Office – Code of Audit Practice

The Code of Audit Practice sets out what local auditors of relevant local public bodies are required to do to fulfil their statutory responsibilities under the Local Audit and Accountability Act 2014. 'Relevant authorities' are set out in Schedule 2 of the Act and include local councils, fire authorities, police and NHS bodies.

Local auditors must comply with the Code of Audit Practice.

Consultation – New Code of Audit Practice from 2020

Schedule 6 of the Act requires that the Code be reviewed, and revisions considered at least every five years. The current Code came into force on 1 April 2015, and the maximum five-year lifespan of the Code means it now needs to be reviewed and a new Code laid in Parliament in time for it to come in to force no later than 1 April 2020.

In order to determine what changes might be appropriate, the NAO is consulting on potential changes to the Code in two stages:

Stage 1 involves engagement with key stakeholders and public consultation on the issues that are considered to be relevant to the development of the Code.

This stage of the consultation is now closed. The NAO received a total of 41 responses to the consultation which included positive feedback on the two-stage approach to developing the Code that has been adopted. The NAO state that they have considered carefully the views of respondents in respect of the points drawn out from the Issues paper and this will inform the development of the draft Code. A summary of the responses received to the questions set out in the Issues paper can be found below.

Local audit in England Code of Audit Practice – Consultation Response (pdf – 256KB)

Stage 2 of the consultation involves consulting on the draft text of the new Code. To support stage 2, the NAO has published a consultation document, which highlights the key changes to each chapter of the draft Code. The most significant changes are in relation to the Value for Money arrangements. Rather than require auditors to focus on delivering an overall, binary, conclusion about whether or not proper arrangements were in place during the previous financial year, the draft Code requires auditors to issue a commentary on each of the criteria. This will allow auditors to tailor their commentaries to local circumstances. The Code proposes three specific criteria:

a) Financial sustainability: how the body plans and manages its resources to ensure it can continue to deliver its services;

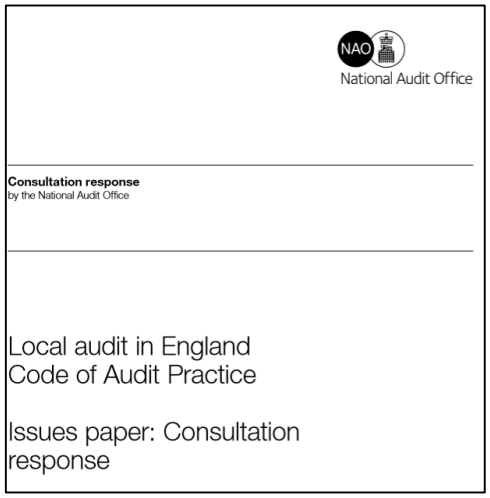
b) Governance: how the body ensures that it makes informed decisions and properly manages its risks; and

c) Improving economy, efficiency and effectiveness: how the body uses information about its costs and performance to improve the way it manages and delivers its services.

The consultation document and a copy of the draft Code can be found on the NAO website. The consultation is open until 22 November 2019. The new Code will apply from audits of local bodies' 2020-21 financial statements onwards.

Link to NAO webpage for the Code consultation:

https://www.nao.org.uk/code-audit-practice/code-of-audit-practice-consultation/


NAO
National Audit Office

Consultation response
by the National Audit Office

Local audit in England
Code of Audit Practice

Issues paper: Consultation response

Local Government Association – Profit with a purpose – delivering social value through commercial activity

The Local Government Association (LGA) report 'Profit with a purpose' focuses on some of the practicalities of how councils can deliver social value through their commercial activity.

Through 'key questions' to ask, the guidance supports councils to face the challenge of how to undertake commercial activity and achieve greater value for the public purse in ways that better meet society's needs and outcomes for people and communities.

In addition, the publication features a number of short case studies highlighting some of the innovative commercial practice already achieving results for communities.

The LGA comments that the best approaches ensure the generation of social value is the primary factor driving commercial activity; from the initial decision to develop a commercial vision to how the approach is developed, and implemented, councils which are pulling ahead ensure social value is placed centre stage.

The guidance starts with an overview of what the LGA understands by 'profit with a purpose', the guidance explores different types of social value and the role of councils in driving social value alongside their commercial ambition.

The guidance then looks at how consideration and delivery of social value should be practically considered when deciding on whether to embark on commercial activity, the need for social value to be prioritised alongside financial return and the key questions councils should consider when embarking on a commercial initiative.

Following on from this, there are specific chapters on; embedding social value in governance of alternative service delivery vehicles, the role of procurement in contracting services that deliver social value and finally how to contract and performance manage social value through your service providers.

Each chapter outlines the factors that need to be considered and the 'key questions' councils should be asking themselves.

In addition, a number of short case studies are provided to highlight some of the innovative commercial practice already achieving results for communities.

The report can be downloaded from the LGA website:

https://www.local.gov.uk/profit-purpose-delivering-social-value-through-commercial-activity

Local Government Association

Profit with a purpose

Challenge question:

If your Authority is looking at commercial activity, have you considered the LGA report?

Profit with a purpose

Delivering social value through commercial activity

MHCLG – Brexit preparations

Councils should be fully prepared to leave the European Union by the end of October, the Communities and Local Government Secretary announced on 3 August as he ramped up preparations.

Mr Jenrick thanked councils for all the work they have already done, but said they must step up vital preparations and committed £20 million for councils across England to prepare for delivering Brexit on 31 October, whatever the circumstances.

He has asked each council to designate a Brexit lead to work with central government and oversee teams in every community who will work with stakeholders in their area to plan intensively for Brexit.

The new funding comes in recognition of the central role councils will play to make sure their residents are ready for Brexit, and is expected to support a range of activity including communications, training and the recruitment of staff.

Ministry of Housing, Communities & Local Government

The Secretary of State said:

"From Whitehall to town halls – everyone needs to be ready to fulfil our democratic mandate to leave the European Union by the end of October.

Local government has a vital role in helping to make Brexit a success and it is absolutely right that together we intensify preparations in every community.

And to do this successfully I have asked every council to appoint a Brexit lead to work with government. We'll be providing £20 million for councils to support the major step up in preparations.

I want all of us – central and local government – to be fully prepared for leaving the EU on 31 October whatever the circumstances. I know that we can achieve this, by continuing to work side by side with renewed national focus and intensity."

Brexit preparations

Challenge question:

Who is your Brexit lead and how is your authority supporting Brexit preparations?

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Public Accounts Committee – Local Government Governance and Accountability

The Public Accounts Committee has found that the Government has not done enough to ensure that, at a time when local authority budgets are under extreme pressure, governance systems are improved.

The Ministry of Housing, Communities & Local Government (the Department) is responsible for: ensuring that this framework contains the right checks and balances, and changing the system if necessary. The Secretary of State also has powers to intervene in cases of perceived governance failure. The framework includes: officers with statutory powers and responsibilities; internal checks and balances such as audit committees and internal audit; and external checks and balances such as external audit and sector-led improvement overseen by the Local Government Association. These arrangements represent a significant reduction in the level of central oversight in recent years following the government's decision to abolish the Audit Commission and the Standards Board for England as part of a broader reform of local audit, inspection and reporting.

The Public Accounts Committee report summary notes "Local authorities have a good overall track record with governance arrangements generally robust across the sector, and there is evidence that local authority governance compares favourably to that of the health sector. However, this is not universal and in some authorities governance is under strain, as funding reduces and responsibilities and exposure to commercial pressures change. We are worried to hear about audit committees that do not provide sufficient assurance, ineffective internal audit, weak arrangements for the management of risk in local authorities' commercial investments, and inadequate oversight and scrutiny. This is not acceptable in the more risky, complex and fast-moving environment in which local authorities now operate.

The Department has been reactive and ill-informed in its approach to oversight of the local governance system. However, the Department has now recognised that the network of bodies with responsibility for the local governance framework is fragmented and lacking the leadership needed to drive change. Encouragingly, the Department has now committed to enhancing its oversight role and producing a proactive work programme to deliver this change. We urge the Department to ensure that this activity leads to concrete actions and outcomes on a timely basis. When a local authority fails this has a significant impact on local people and the Department has a responsibility to work with local government to ensure that problems are caught early and that it can pinpoint at-risk councils. Since the abolition of the Audit Commission and other changes culminating in the Local Audit and Accountability Act 2014 there is no central assessment of value for the money, which means the Department's work is fundamental."

The report makes five conclusions, with associated recommendations:

1) The Department is not yet providing effective leadership of the local governance system.
2) The Department does not know why some local authorities are raising concerns that external audit is not meeting their needs.
3) The Department lacks reliable information on key governance risks, or relies on weak sources of information, meaning it has no way of pinpointing the at-risk councils.
4) The Department's monitoring is not focused on long-term risks to council finances and therefore to services.
5) There is a complete lack of transparency over both the Department's informal interventions in local authorities with financial or governance problems and the results of its formal interventions.

The Government response is available on the website below:

https://www.parliament.uk/documents/commons-committees/public-accounts/Gov-response-to-Public-Accounts-on-the-93-98-reports.pdf

House of Commons
Committee of Public Accounts

Local Government Governance and Accountability

Ninety-Seventh Report of Session 2017–19

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The Annual Audit Letter for Teignbridge District Council

Year ended 31 March 2019

8 October 2019

Contents

Section	Page
1. Executive Summary	3
2. Audit of the Financial Statements	5
3. Value for Money conclusion	10

Appendices

A Reports issued and fees

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22

Executive Summary

Purpose

Our Annual Audit Letter (Letter) summarises the key findings arising from the work that we have carried out at Teignbridge District Council (the Council) for the year ended 31 March 2019.

This letter is intended to provide a commentary on the results of our work to the Council and external stakeholders, and to highlight issues that we wish to draw to the attention of the public. In preparing this letter, we have followed the National Audit Office (NAO)'s Code of Audit Practice and Auditor Guidance Note (AGN) 07 – 'Auditor Reporting'. We reported the detailed findings from our audit work to the Council's Audit Scrutiny Committee as those charged with governance in our Audit Findings Report on 12 September 2019.

Respective responsibilities

We have carried out our audit in accordance with the NAO's Code of Audit Practice, which reflects the requirements of the Local Audit and Accountability Act 2014 (the Act). Our key responsibilities are to:

- give an opinion on the Council's financial statements (section two)
- assess the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources (the value for money conclusion) (section three).

In our audit of the Council's financial statements, we comply with International Standards on Auditing (UK) (ISAs) and other guidance issued by the NAO.

Our work

23

Materiality	We determined materiality for the audit of the Council's financial statements to be £1.522m, which is 2% of the Council's gross revenue expenditure.
Financial Statements opinion	We gave an unqualified opinion on the Council's financial statements on 24 September 2019.
Whole of Government Accounts (WGA)	We completed work on the Council's consolidation return following guidance issued by the NAO. The Council was below the threshold for full audit procedures and was limited to preparing an assurance return to the NAO to support its group procedures.
Use of statutory powers	We did not identify any matters which required us to exercise our additional statutory powers.

Executive Summary

Value for Money arrangements	We were satisfied that the Council put in place proper arrangements to ensure economy, efficiency and effectiveness in its use of resources. We reflected this in our audit findings report to the Council on 12 September 2019.
Certification of Grants	We also carry out work to certify the Council's Housing Benefit subsidy claim on behalf of the Department for Work and Pensions. Our work on this claim is not yet complete and will be finalised by 30 November 2019. We will report the results of this work to the Audit Scrutiny Committee separately.
Certificate	We certified that we have completed the audit of the financial statements of Teignbridge District Council in accordance with the requirements of the Code of Audit Practice on 24 September 2019.

Working with the Council

During the year we have delivered a number of positive outcomes with you:

- An efficient audit – despite the delay to the audit commencement, we worked closely with officers to ensure the revised audit timetable was met with minimal disruption.
- Understanding your business – through the value for money conclusion we provided you with assurance on your effectiveness. We have made recommendations for to ensure the arrangements in place remain adequate as the Council and the environment in which it operates continue to evolve.
- Sharing our insight – we provided regular audit committee updates covering best practice. We also shared our thought leadership reports.
- Providing training – your officers attended our Housing Benefit workshop in September 2019, and Chief Accountant workshops in February 2019.

We would like to record our appreciation for the assistance and co-operation provided to us during our audit by the Council's staff.

Grant Thornton UK LLP
October 2019

Audit of the Financial Statements

Our audit approach

Materiality

In our audit of the Council's financial statements, we use the concept of materiality to determine the nature, timing and extent of our work, and in evaluating the results of our work. We define materiality as the size of the misstatement in the financial statements that would lead a reasonably knowledgeable person to change or influence their economic decisions.

We determined materiality for the audit of the Council's financial statements to be £1.522m, which is 2% of the Council's gross revenue expenditure. We used this benchmark as, in our view, users of the Council's financial statements are most interested in where the Council has spent its revenue in the year.

We also set a lower level of specific materiality for senior officer remuneration of £0.005m.

We set a lower threshold of £0.076m, above which we reported errors to the Audit Scrutiny Committee in our Audit Findings Report.

The scope of our audit

Our audit involves obtaining sufficient evidence about the amounts and disclosures in the financial statements to give reasonable assurance that they are free from material misstatement, whether caused by fraud or error. This includes assessing whether:

- the accounting policies are appropriate, have been consistently applied and adequately disclosed;
- the significant accounting estimates made by management are reasonable; and
- the overall presentation of the financial statements gives a true and fair view.

We also read the remainder of the financial statements, the narrative report and the annual governance statement published with the financial statements to check it is consistent with our understanding of the Council and with the financial statements on which we gave our opinion.

We carry out our audit in accordance with ISAs (UK) and the NAO Code of Audit Practice. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our audit approach was based on a thorough understanding of the Council's business and is risk based.

We identified key risks and set out overleaf the work we performed in response to these risks and the results of this work.

Audit of the Financial Statements

Significant Audit Risks

These are the significant risks which had the greatest impact on our overall strategy and where we focused more of our work.

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
Improper revenue recognition Under ISA (UK) 240 there is a rebuttable presumed risk that revenue may be misstated due to the improper recognition of revenue. This presumption can be rebutted if the auditor concludes that there is no risk of material misstatement due to fraud relating to revenue recognition. 26	We considered the risk factors set out in ISA240 and the nature of the revenue streams at the Council, and we determined that the risk of fraud arising from revenue recognition can be rebutted, because: • there is little incentive to manipulate revenue recognition; • opportunities to manipulate revenue recognition are very limited; and • the culture and ethical frameworks of local authorities, including Teignbridge District Council, mean that all forms of fraud are seen as unacceptable Therefore we concluded that we do not consider this to be a significant risk for Teignbridge District Council.	
Management override of controls Under ISA (UK) 240 there is a non-rebuttable presumed risk that the risk of management over-ride of controls is present in all entities. We therefore identified management override of control, in particular journals, management estimates and transactions outside the course of business as a significant risk, which was one of the most significant assessed risks of material misstatement.	We completed the following work in relation to this risk: • reviewed accounting estimates, judgements and decisions made by management, • tested journal entries, • reviewed unusual significant transactions, and • reviewed significant related party transactions outside the normal course of business.	Our work against this risk did not identify any significant issues. We noted that the S151 officer has the ability to, and has, posted journals. We have tested all of these journals and have identified no issues. Whilst we understand that the finance team is small it is not good practice for the S151 officer to post journals due to segregation of duties. We therefore raised a recommendation that the Council review its arrangements for posting journals for future years.

Audit of the Financial Statements

Significant Audit Risks - continued

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
Valuation of land and buildings The Council revalues its land and buildings on an annual basis to ensure that the carrying value is not materially different from the current value at the financial statements date. This valuation represents a significant estimate by management in the financial statements due to the size of the numbers involved (c£83.8 million – Net Book Value) and the sensitivity of this estimate to changes in key assumptions. Management have engaged the services of their internal valuer to estimate the current value as at 31 March 2019. We therefore identified valuation of land and buildings, particularly revaluations, as a significant risk, which was one of the most significant assessed risks of material misstatement, and a key audit matter.	We undertook the following work in relation to this risk: • Reviewed management's processes and assumptions for the calculation of the estimate. • Reviewed the competence, expertise and objectivity of any management experts used. • Reviewed the instructions issued to valuation experts and the scope of their work. • Discussed with the Council's valuer the basis on which the valuation was carried out, and challenged the key assumptions. • Reviewed and challenged the information used by the valuer to ensure it was robust and consistent with our understanding. • Tested revaluations made during the year to ensure they were input correctly into the Council's asset register • Evaluated the assumptions made by management for those assets not revalued during the year and how management satisfied themselves that these were not materially different to current value.	Our audit work did not identify any issues in respect of the Valuation of Land and Buildings.

Audit of the Financial Statements

Significant Audit Risks - continued.

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
Valuation of pension fund net liability The Council's pension fund net liability, as reflected in its balance sheet as the net defined benefit liability, represents a significant estimate in the financial statements and group accounts. The pension fund net liability is considered a significant estimate due to the size of the numbers involved (£87m million in the Council's balance sheet) and the sensitivity of the estimate to changes in key assumptions. We therefore identified valuation of the Council's pension fund net liability as a significant risk, which was one of the most significant assessed risks of material misstatement, and a key audit matter.	We undertook the following work in relation to this risk: • Identified the controls put in place by management to ensure that the pension fund net liability is not materially misstated and assessed whether those controls were implemented as expected and whether they were sufficient to mitigate the risk of material misstatement. • Reviewed the competence, expertise and objectivity of the actuary who carried out the Council's pension fund valuation. • Gained an understanding of the basis on which the IAS 19 valuation was carried out, undertaking procedures to confirm the reasonableness of the actuarial assumptions made. • Reviewed the consistency of the pension fund net liability disclosures in notes to the financial statements with the actuarial report from your actuary.	Although our audit work did not identify any issues in respect of this risk, we discussed the potential impact of the McCloud ruling on the financial statements of Local Government bodies. The Council requested an estimate from its actuary of the potential impact of the McCloud ruling. The actuary's estimate was of a possible increase in pension liabilities of £1.173m, and an increase in service costs for the 2019/20 year of £0.103m. Management's view was that the impact of the ruling was not material for Teignbridge District Council, and will be considered for future years' actuarial valuations. We reported this in our Audit Findings Report as an unadjusted misstatement.

Audit of the Financial Statements

Audit opinion
We gave an unqualified opinion on the Council's financial statements on 24 September 2019.

Preparation of the financial statements
The Council presented us with draft financial statements in accordance with the national deadline (and published it's accounts by the statutory deadline), and provided a good set of working papers to support them. The finance team responded promptly and efficiently to our queries during the course of the audit.

Issues arising from the audit of the financial statements
We reported the key issues from our audit to the Council's Audit Scrutiny Committee on 12 September 2019.

Annual Governance Statement and Narrative Report
We are required to review the Council's Annual Governance Statement and Narrative Report. It published them on its website in the Statement of Accounts in line with the national deadlines.

Both documents were prepared in line with the CIPFA Code and relevant supporting guidance. We confirmed that both documents were consistent with the financial statements prepared by the Council and with our knowledge of the Council.

Whole of Government Accounts (WGA)
We carried out work on the Council's Data Collection Tool in line with instructions provided by the NAO. We issued an assurance statement which confirmed the Council was below the audit threshold.

Certificate of closure of the audit
We certified that we completed the audit of the financial statements of Teignbridge District Council in accordance with the requirements of the Code of Audit Practice on 24 September 2019.

Value for Money conclusion

Background

We carried out our review in accordance with the NAO Code of Audit Practice, following the guidance issued by the NAO in November 2017 which specified the criterion for auditors to evaluate:

In all significant respects, the audited body takes properly informed decisions and deploys resources to achieve planned and sustainable outcomes for taxpayers and local people.

Key findings

Our first step in carrying out our work was to perform a risk assessment and identify the risks where we concentrated our work.

The risks we identified and the work we performed are set out overleaf.

As part of our Audit Findings report agreed with the Council in September 2019, we agreed recommendations to address our findings.

Overall Value for Money conclusion

We are satisfied that in all significant respects the Council put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2019.

Value for Money conclusion

Value for Money Risks

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
Financial Resilience Although the Council has a strong history of delivering its budget, Teignbridge District Council face a significant financial challenge over the medium term. This is a challenge faced by the majority of councils as Central Government funding reduces and costs pressures continue to rise. As at 31 March 2018, the Council had general fund reserves of £1.9m and earmarked reserves of £11m. In the latest budget summary the Council are forecasting achievement of its revenue budget for 2018/19. However, the current Financial Plan 2019-2022 shows that there will be a required use of reserves in 2020/21 (£1.3m) and 2021/22 (£1.2m). The Council is currently working on an income generation and cost reduction programme to limit the future impact on reserves. In response to this risk we will review the significant assumptions made in the Council's financial plans. We will further review the arrangements in place for developing, monitoring and reporting progress in closing the funding gap.	In response to this risk we reviewed the significant assumptions made in the Council's medium term financial plan and progress towards closing the funding gap.	Despite the challenges faced by the Council there are adequate arrangements in place to achieve financial resilience. The Council have arrangements in place for addressing the budget gap and have a robust reserves levels should no action be taken. The Council is however taking action to mitigate the impact on reserves. Whilst some progress has been made in identifying further income generation/cost reduction schemes further work is still needed. Decisions need to be made to ensure that those schemes identified are actioned in order to take effect by 2020/21. We recommend that as a matter of urgency the Council identify further income generation/cost reduction schemes to reduce the future budget gaps and minimise the use of the Council's reserves. We further recommend that the Council take action on the implementation of those schemes identified to date. This is to ensure the earliest possible impact.

A. Reports issued and fees

We confirm below our final reports issued and fees proposed for the audit.

Reports issued

Report	Date issued
Audit Plan	21 March 2019
Audit Findings Report	12 September 2019
Annual Audit Letter	1 October 2019

Fees

32	Planned £	Actual fees £	2017/18 fees £
Statutory audit	37,240	41,740	48,363
Total fees	**37,240**	**41,740**	**48,363**

Audit fee variation

As outlined in our audit plan, the 2018-19 scale fee published by PSAA of £37,240 assumes that the scope of the audit does not significantly change. There are a number of areas where the scope of the audit has changed, which has led to additional work. These are set out in the following table.

Area	Reason	Fee proposed
Assessing the impact of the McCloud ruling	The Government's transitional arrangements for pensions were ruled discriminatory by the Court of Appeal last December. The Supreme Court refused the Government's application for permission to appeal this ruling. As part of our audit we have reviewed the revised actuarial assessment of the impact on the financial statements along with any audit reporting requirements.	1,500
Pensions – IAS 19	The Financial Reporting Council has highlighted that the quality of work by audit firms in respect of IAS 19 needs to improve across local government audits. Accordingly, we have increased the level of scope and coverage in respect of IAS 19 this year to reflect this.	1,500
PPE Valuation – work of experts	As above, the Financial Reporting Council has highlighted that auditors need to improve the quality of work on PPE valuations across the sector. We have increased the volume and scope of our audit work to reflect this.	1,500
Total		**4,500**

Fee variations are subject to PSAA approval.

A. Reports issued and fees continued

We confirm below our fees charged for the provision of non-audit services.

Fees for non-audit services

Service	Fees £
Audit related services - Housing Benefit Certification	8,400
Non-Audit related services - None	Nil
Total	**8,400**

Non-audit services

- For the purposes of our audit we have made enquiries of all Grant Thornton UK LLP teams providing services to the Council. The table summarises all non-audit services which were identified.
- We have considered whether non-audit services might be perceived as a threat to our independence as the Council's auditor and have ensured that appropriate safeguards are put in place.

The non-audit services are consistent with the Council's policy on the allotment of non-audit work to your auditor.

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TEIGNBRIDGE DISTRICT COUNCIL

AUDIT SCRUTINY COMMITTEE

19TH DECEMBER 2019

PART I

Report Title	**Internal Audit Progress Report**
Purpose of Report	To advise Members of progress against the Audit Plan and the outcomes of completed audits.
Recommendation(s)	**The Committee RESOLVES to:** **(1) Note the report.**
Financial Implications	None – see section 3.1.
Legal Implications	None – see section 3.2.
Risk Assessment	Not applicable – see section 3.3.
Environmental/ Climate Change Implications	Not applicable – see section 3.4.
Report Author	Sue Heath - Audit & Information Governance Manager Email: sue.heath@teignbridge.gov.uk
Portfolio Holder	Councillor Connett - Corporate Services
Appendices / Background Papers	Audit Files Final Report 2019 – 2020 Appendix A

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1. INTRODUCTION / BACKGROUND

A Plan of audit work is approved annually by the Audit Scrutiny Committee and progress against the plan is reported at every meeting thereafter.

Internal audits provide an assurance opinion on the effectiveness of the framework of risk management, control and governance of the area under review. They are graded as follows:

Excellent	✡✡✡✡	The areas reviewed were found to be well controlled, internal controls are in place and operating effectively. Risks against achieving objectives are well managed.
Good	✡✡✡	Most of the areas reviewed were found to be adequately controlled. Generally risks are well managed but some areas for improvement have been identified.
Fair	✡✡	There is a basic control framework in place, but most of the areas reviewed were not found to be adequately controlled. Generally risks are not well managed and require controls to be strengthened to ensure the achievement of system objectives.
Poor	✡	Controls are seriously lacking or ineffective in their operation. No assurance can be given that the system's objectives will be achieved.

2. AUDIT PLAN 2019 – 2020 PROGRESS

PROJECT	STATUS	OPINION
Governance Review and AGS	**Complete**	**Good**
Loans and Grants	**DRAFT Report Issued**	
DFG Assurance	**Complete**	**Good**
LAHS Return	**Complete**	**Good**
LADR Return	**Complete**	**Good**
MHCLG Allocations Return	**Complete**	**Good**
Housing Finance	**DRAFT Report Issued**	
Ecoflex Scheme	**DRAFT Report Issued**	
Cemeteries	**Complete**	**Good**
Community Infrastructure Levy (CIL)	**Complete**	**Good**
Council Tax	**In Progress**	
Benefits & Council Tax Support	**Commencing Jan 2020**	

NDR (Business Rates)	**In Progress**	
Debtors	**In Progress**	
Main Accounting & Budgetary Control	**In Progress**	
Payroll	-	
Risk Register	-	
Partnerships and Funding Agreements	-	
Empty Homes	-	

2.2 Members of the team continue to support corporate projects with roles in the One Teignbridge transformation project; Infrastructure Requirements Board; Procurement Group and co-ordinating the National Fraud Initiative.

2.3 **Topical Issues**

Redmond Review – an independent review of the effectiveness of audit and transparency of financial reporting in local authorities led by Sir Tony Redmond. Consultation closes 20 December 2019. Further information available here: https://www.gov.uk/government/news/call-for-views-for-independent-review-into-local-authority-audit

CIPFA Statement on the Role of the Head of Internal Audit – guidance to help understand the role and responsibilities in public services and how it interacts with the audit committee. https://www.cipfa.org/policy-and-guidance/reports/the-role-of-the-head-of-internal-audit

Fraud and Corruption Survey – through its annual survey, CIPFA aims to give a national picture of fraud across public services. For 2018/19, the four main types of fraud (by volume) affecting local authorities continue to be council tax, housing, Blue Badge fraud and business rates. https://www.cipfa.org/services/counter-fraud-centre/fraud-and-corruption-tracker

Teignbridge actively participates in the National Fraud Initiative to help ensure its fraud is minimised.

3. IMPLICATIONS, RISK MANAGEMENT & CLIMATE CHANGE IMPACT

3.1 Financial

There are no financial implications. The service is being delivered within current budget.

3.2 Legal

The Council is meeting its statutory duty to provide an internal audit in accordance with the Accounts and Audit Regulations 2015.

3.3 Risks

Planned work is on target to be delivered within audit year.

3.4 Environmental/Climate Change Impact

None.

4. CONCLUSION

Members are recommended to note the report.

TEIGNBRIDGE DISTRICT COUNCIL

AUDIT SCRUTINY COMMITTEE

19TH DECEMBER 2019

PART I

Report Title	**TREASURY MANAGEMENT AUTHORISED LENDING LIST AND MID-YEAR REVIEW 2019-20**
Purpose of Report	Appendices 3 and 4 from the Budget Monitoring Report for information only following approval at the Executive on 28th November 2019.
Recommendation(s)	**The Committee RESOLVES to:** **(1) Note the Appendices 3 and 4 from the Budget Monitoring Report that were approved by the Executive on 28th November 2019.**
Financial Implications	Not applicable. Report for information purposes only. Claire Moors - Principal Technical Accountant & Deputy Chief Finance Officer. Tel: 01626 215242 claire.moors@teignbridge.gov.uk
Legal Implications	Not applicable. Report for information purposes only. Karen Trickey – Monitoring Officer Tel: 01626 215119 karen.trickey@teignbridge.gov.uk
Risk Assessment	Not applicable. Report for information purposes only. Claire Moors - Principal Technical Accountant & Deputy Chief Finance Officer. Tel: 01626 215242 claire.moors@teignbridge.gov.uk
Environmental/ Climate Change Implications	Not applicable. Report for information purposes only. David Eaton – Environmental Protection Manager Tel: 01626 215064 david.eaton@teignbridge.gov.uk
Report Author	Appendices from the Budget Monitoring report by Martin Flitcroft - Chief Finance Officer. Tel: 01626 215246 martin.flitcroft@teignbridge.gov.uk
Portfolio Holder	Councillor Alan Connett – Portfolio holder for Resources
Appendices / Background Papers	Budget Monitoring Report, Executive 28th November 2019 and Treasury Management files.

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Appendix 3

TEIGNBRIDGE DISTRICT COUNCIL TREASURY MANAGEMENT: AUTHORISED LENDING LIST FROM 28 NOVEMBER 2019

Lending list

The current authorised lending list has been updated to take account of changes in ratings and banks and is shown below for approval.

Type of Lender	Details	
1. Current Banker	Lloyds Bank	£3,000,000 limit
2. Local Authorities	All	No limit
3. Other public bodies	All	£3,000,000
4. UK Debt Management Office Deposit Facility (UK government AA/Aa2/AA rated) no limit.		
5. UK Treasury Bills (UK government AA/Aa2/AA rated) no limit.		
6. Public Sector Deposit Fund	AAAmmf	£3,000,000 limit
7. Aberdeen Liquidity Fund	AAAmmf	£3,000,000 limit
8. Top UK-registered Banks and Building Societies, subject to satisfactory ratings.		

Institution	Tier	90 day limit	180 day limit	364 day limit	Overall limit
		£	£	£	£
Close Brothers Ltd	1	3,000,000	2,000,000	1,000,000	3,000,000
Santander UK plc	1	3,000,000	2,000,000	1,000,000	3,000,000
Nationwide Building Society	1	3,000,000	2,000,000	1,000,000	3,000,000
Lloyds Bank plc and Bank of Scotland plc	1	3,000,000	2,000,000	1,000,000	3,000,000
Coventry Building Society	2	2,000,000	1,000,000		2,000,000
Royal Bank of Scotland	2	2,000,000	1,000,000		2,000,000
Natwest Bank	2	2,000,000	1,000,000		2,000,000
Clydesdale Bank	3	1,000,000			1,000,000
Nottingham Building Society	3	1,000,000			1,000,000
Skipton Building Society	3	1,000,000			1,000,000
Yorkshire Building Society	3	1,000,000			1,000,000
Leeds Building Society	3	1,000,000			1,000,000
Principality	3	1,000,000			1,000,000

Officers will continue to seek the best rate, balanced against risk, at the time of investment. Use of call and notice accounts with Santander, Lloyds and Clydesdale continue. These accounts provide access to flexible deposits, with a range of access options and interest rates. Treasury Bills, an AA/Aa2/AA (very securely) rated, short dated form of Government debt issued by the Debt Management Office via a weekly tender offer the Council an additional secure investment option. An unlimited investment limit for local authorities is now included in line with other government lending options, in recognition of the secure nature of these loans.

From 1 January 2019, the largest UK banks separated core retail banking from investment banking in order to support financial stability and make any potential failures easier to manage without the need for a government bailout. The banks have addressed ring-fencing, each taking their own approach about which side of the bank is best suited for local authorities. Officers continue to monitor all ratings to ensure they meet the council's lending criteria.

Appendix 3

TEIGNBRIDGE DISTRICT COUNCIL TREASURY MANAGEMENT: AUTHORISED LENDING LIST FROM 28 NOVEMBER 2019

Appendix 4

Teignbridge District Council
Treasury Management Mid-Year Review 2019-20

Teignbridge District Council has adopted CIPFA's *Treasury Management in the Public Services: Code of Practice and Cross-Sectoral Guidance Notes 2017 Edition.* One of the requirements is the provision of a mid-year review of treasury management activities.

Activities Undertaken: Daily lending and borrowing from 1 April to 30 September 2019:

Fixed-term lending

Borrower	**Terms %**	**Amount Lent £**	**Dates**	**Total Days Lent in year**	**Interest Earned to 30/9/19 £**
Close Brothers**	1.15	1,000,000	15/03/19 – 23/12/19	266	5,765.75
Thurrock Council**	1.06	1,000,000	15/03/19 – 15/01/20	289	5,314.52
Debt Management Office	0.51	500,000	02/04/19 – 19/04/19	16	111.78
Debt Management Office	0.50	8,100,000	15/04/19 – 18/04/19	3	332.88
Debt Management Office	0.50	500,000	18/04/19 – 30/04/19	12	82.19
Debt Management Office	0.50	1,000,000	25/04/19 – 26/04/19	1	13.70
Debt Management Office	0.50	2,500,000	15/05/19 – 20/05/19	5	171.23
Debt Management Office	0.50	2,000,000	15/05/19 – 28/05/19	13	356.16
Debt Management Office	0.50	3,000,000	15/05/19 – 29/05/19	14	575.34
Nationwide Building Society	0.75	1,000,000	15/05/19 – 08/08/19	85	1,746.58
Coventry Building Society	0.89	1,000,000	17/06/19 – 13/12/19	179	2,584.66
Nottingham Building Society	0.85	1,000,000	17/06/19 – 13/09/19	88	2,049.32
Debt Management Office	0.50	2,400,000	17/06/19 – 19/06/19	2	65.75
Debt Management Office	0.50	2,000,000	17/06/19 – 24/06/19	7	191.78
Debt Management Office	0.50	1,000,000	17/06/19 – 04/07/19	17	232.88
Debt Management Office	0.50	500,000	26/06/19 – 04/07/19	8	54.79
Debt Management Office	0.50	3,000,000	01/07/19 – 04/07/19	3	123.29
Debt Management Office	0.50	4,000,000	15/07/19 – 22/07/19	7	383.56
Debt Management Office	0.50	1,000,000	15/07/19 – 23/07/19	8	109.59
Debt Management Office	0.50	1,000,000	24/07/19 – 08/08/19	15	205.48
Coventry Building Society	0.65	1,000,000	24/07/19 – 23/09/19	61	1,086.30
Debt Management Office	0.50	3,700,000	01/08/19 – 08/08/19	7	354.79
Debt Management Office	0.50	3,000,000	15/08/19 – 19/08/19	4	164.38
Debt Management Office	0.50	1,000,000	15/08/19 – 23/08/19	8	109.59
Debt Management Office	0.51	1,000,000	15/08/19 - 16/09/19	32	447.12
Principality Building Society	0.56	1,000,000	15/08/19 – 16/09/19	32	490.96
Debt Management Office	0.50	500,000	29/08/19 – 16/09/19	18	123.29
Debt Management Office	0.50	2,600,000	02/09/19 – 16/09/19	14	498.63
Debt Management Office	0.50	1,000,000	10/09/19 – 23/09/19	13	178.08
Debt Management Office	0.50	700,000	13/09/19 – 30/09/19	17	163.01
Debt Management Office	0.50	1,500,000	16/09/19 – 19/09/19	3	61.64
Santander UK plc	0.80	1,000,000	16/09/19 – 10/02/20	147	328.77
Principality Building Society	0.72	1,000,000	16/09/19 – 13/12/19	88	295.89
Debt Management Office	0.50	1,000,000	23/09/19 – 27/09/19	4	54.79
Debt Management Office	0.50	1,100,000	30/09/19 – 01/10/19	1	15.07

Sub-total fixed lending					£24,843.54

** These deposits were entered into during 2018-19, but interest accrued since 1 April 2019 relates to 2019-20.

Deposits were also made into the following call accounts and money market funds, dependent upon cash flow:

Bank	**Account terms**	**Interest Earned £**
Barclays Bank plc	0.05% to 0.2% instant access	0.06
Clydesdale Bank	0.15% instant access/30 days' notice	0.69
Royal Bank of Scotland	0.15% instant access	0.94
Santander UK plc	0.40% instant access	34.16
Public Sector Deposit Fund	0.71% to 0.79% instant access	10,929.75
Lloyds plc 175-day notice	1.00% to 1.13% 175-day notice	11,442.11
Lloyds plc	0.65% current account	144.25
Lloyds plc Deposit account	0.65% instant access	1,358.08
Aberdeen Standard	0.68% to 0.74% instant access	8,736.40
Sub-total call accounts and money market funds		32,646.44
Grand total all lending		**57,489.98**

Temporary Borrowing 1 April to 30 September 2019:

Lender	**Terms %**	**Amount lent £**	**Dates**	**Days lent in year**	**Interest paid in year £**
Lloyds Bank	Base + 1%	63,533	Overdraft agreement	1	3.04

Teignbridge District Council
Interim Performance Report for the Period 1 April to 30 September 2019

	Apr-Sep 2018-19	Apr-Sep 2019-20
(i) **Short Term Funds Invested**		
Interest received and receivable for the period	£40,472	£57,490
Maximum period of investment on any one loan made in the period	346 days	179 days
"Fixed" investment rates in period.	0.25% - 1.00%	0.50% - 0.89%
(ii) **Short Term Funds Borrowed**		
Interest paid and payable for the period	£34.52	£3.04
Number of new "fixed" loans borrowed in the period	1	0

Maximum period of borrowing on any one "fixed" loan borrowed in the period.	3 days	0
"Fixed" borrowing rates.	0.42%	n/a
(iii) **Average Net Interest Rate Earned**	0.61%	0.81%
(iv) **Average Short Term Net Lending**	£13,254,937	£14,124,098

Regular Monitoring

Two monthly reports are prepared for the Chief Finance Officer: a forecast of interest receivable for the year, and an investment comparison, which shows the sum available for investment compared to the previous year. The Chief Finance Officer presents a monthly report to CMT and updates the Executive Committee on a quarterly basis. These reports include any policy updates, such as changes to the official lending list, based on the latest ratings information. Full council receives an annual review and strategy statement and a mid-year review.

The interest forecast is currently predicting a total net interest receivable for the year of £91,270. This compares to £102,965 in 2018-19. This forecast decrease is mainly due to a forecast increase in the Council's borrowing requirement in the second half of the year due to items within the capital programme. However, this is dependent on the timing of the schemes proceeding as anticipated. During the first half of the year, there has been an increase both in the funds available for lending out (average daily lending is £14.1 million in 2019-20 compared to £13.3 million at the same stage in 2018-19 and average net interest rate achieved is 0.81% in 2019-20, compared to 0.61% at the same point in 2018-19). Average benchmark 7-day LIBOR rate to the end of September 2019 was 0.69%.

Treasury Management Indicators

These are part of the Prudential Indicators, as agreed at Full Council on 28 February 2019. They are available on request or on the Teignbridge website agenda for that meeting.

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TEIGNBRIDGE DISTRICT COUNCIL

AUDIT SCRUTINY COMMITTEE

19TH DECEMBER 2019

PART I

Report Title	**Financial Instructions and Contract Procedure Rules Waivers**
Purpose of Report	To inform Members of the number of times the Financial Instructions and Contract Procedure Rules have been waived and the reasons for this.
Recommendation(s)	**The Committee RESOLVES to:** **(1) Note the report.**
Financial Implications	None – see section 3.1.
Legal Implications	None – see section 3.2.
Risk Assessment	Not applicable – see section 3.3.
Environmental/ Climate Change Implications	Not applicable – see section 3.4.
Report Author	Sue Heath, Audit & Information Governance Manager Email: sue.heath@teignbridge.gov.uk
Portfolio Holder	Councillor Connett, Corporate Resources
Appendices / Background Papers	None.

1. INTRODUCTION / BACKGROUND

The Financial Instructions and Contract Procedure Rules provide the framework for managing the Council's financial affairs. They apply to every member and officer of the Council and anyone acting on its behalf.

Sometimes there are instances where the rules cannot be followed and requests are made to waive them. One of the following criteria must be met:

1	**LIFE OR DEATH** There is significant chance that the life or health of officers, members, or the public will be put at real risk.
2	**INCREASED COST / LOSS OF INCOME** The Council will incur significant avoidable costs or lose significant income.
3	**LIMITED MARKETS** The Council would be wasting its time tendering as supply of the product or service is demonstrably restricted to one or few businesses.
4	**URGENT ACTION REQUIRED** The Council would be criticised for failing to act promptly.

2. WAIVERS

The following waivers have been processed since the September 2019 monitoring report:

Proposing Officer	Proposal / Reason	Approval
Donna Best Estates & Development Surveyor	**Football ground at Coach Road, Newton Abbot** Purchase of specialist legal services who can respond immediately to a request to formally document estates related matter. Value: **£11,250 + VAT** (an undertaking has been received from the tenant's lawyer to cover these costs) **Reason:** Urgent Action Required.	Tony Watson Head of Commercial Services

Alison Dolley Private Sector Housing Manager	**Simplification Project** To engage South West Landlords Association to provide training, accreditation and potential membership for landlords and agents as part of this project. Value: **£9,995** **Reason:** Limited Markets, Urgent Action Required.	Amanda Pujol Head of Service Delivery & Improvement
Chris Braines Waste & Cleansing Manager	**Sorting and Baling Equipment** Direct appointment of CWS Ltd who designed and built the equipment to undertake urgent repair / replacement of the two riser conveyors (identified during a health and safety inspection). Value: **£42,200** **Reason:** Limited Markets, Urgent Action Required.	Lorraine Montgomery Head of Operations
Estelle Skinner Green Infrastructure Officer	**Sustainable transport improvements in Newton Abbot** Direct appointment of Jacobs (DCC's transport planning provider) to review sustainable transport improvement options, design and costings for Newton Abbot Future High Streets Fund business case. Value: **under £50,000** **Reason:** Increased cost / Loss of Income, Urgent Action Required.	Simon Thornley Business Manager
Tracy Pike Technician	**Pumping Station, Horse Lane, Shaldon** Direct appointment of Integrated Water Services (IWS) to carry out works to replace faulty access covers. (IWS hold the maintenance contract for the Councils pumping stations and other mechanical installations 2018–2021). Value: **£12,576.47** **Reason:** Limited Markets.	Tony Watson Head of Commercial Services
Tom Butcher Senior Estates Surveyor	**Brunswick Street, Teignmouth** Direct appointment of Foot Anstey to act on the Council's behalf and carry out legal representation for this project. Value: **£12,250** **Reason:** Increased cost / Loss of income, Urgent Action Required.	Tony Watson Head of Commercial Services

Donna Best Estates & Development Surveyor	**Estates Management Services** Purchase of estates management services for an initial three month period to provide required resource to the Estates Team following previously unsuccessful post advertisements. Value: **£21,000** **Reason:** Increased cost / Loss of Income, Limited Markets, Urgent Action Required.	Phil Shears Managing Director

3. IMPLICATIONS, RISK MANAGEMENT & CLIMATE CHANGE IMPACT

3.1 Financial

There are no direct financial implications as this is an advisory report only. The financial impacts of the spending covered by the waivers were assessed at the time these procurements were carried out.

3.2 Legal

The reporting of Waivers to the Audit Scrutiny Committee is a requirement of the Financial Instructions and Contract Procedure Rules within the Constitution.

3.3 Risks

Risks are evaluated when individual waiver approval is sought. Waivers would not be approved if they presented unacceptable risk.

3.4 Environmental/Climate Change Impact

Not applicable. This is an advisory report only.

4. CONCLUSION

That the report be noted.

TEIGNBRIDGE DISTRICT COUNCIL

TEIGNBRIDGE DISTRICT COUNCIL

AUDIT SCRUTINY

19 DECEMBER 2019

PART I

Report Title	**Corporate and Strategic Risk Report**
Purpose of Report	To provide Members with an overview of the current status of the Strategic & Corporate risks.
Recommendation(s)	**The Committee RESOLVES to:** **Note this report and the actions being taken to reduce risks to the achievement of the council's objectives.**
Financial Implications	The financial implications are contained within risk ST02 Failure to control and manage finance, where the mitigation status shows as ongoing, and other risks including ST14 Fraud & corruption and ST24 Breach of finance and contract rules. Principal Technical Accountant & Deputy Chief Finance Officer Email: claire.moors@teignbridge.gov.uk
Legal Implications	No direct implications beyond effective risk management is key to meeting Council's legal duties. Monitoring Officer Email: Karen.trickey@teignbridge.gov.uk
Risk Assessment	Effective risk management will aid decision making, focus and make better use of resources, provide a duty of care, comply with legislation, reduce costs, provide a continuity of service and reduce the risk of not meeting the council's objectives. Business Improvement Team Leader Email: Kay.Oflaherty@teignbridge.gov.uk
Environmental/ Climate Change Implications	See risk ST31 Climate change – the impact of not reducing our energy use and contribution to CO2 Environmental Protection Manager Email: David.Eaton@teignbridge.gov.uk
Report Author	Business Improvement Officer liz.gingell@teignbridge.gov.uk
Portfolio Holder	Corporate Resources – Cllr Alan Connett
Appendices / Background Papers	Appendix A – Detailed Corporate and Strategic risk report

TEIGNBRIDGE DISTRICT COUNCIL

1. INTRODUCTION / BACKGROUND

There are 3 types of risk to manage and these are:

Strategic Risks – these are the big issues that impact heavily on our service delivery or are fundamental changes in the district or something that may cause a lot of bad publicity. These risks are managed by Business Leads and Business or Service Managers.

Corporate Risks – also called 'common risks' because they apply to many sections of the Council and we have corporate processes in place to deal with them e.g. Attacks on staff. These risks are also managed by Business or Service Managers.

Service Risks - These are risks and opportunities that apply primarily to a service and that generally won't have too many consequences on the rest of the Council. These are managed by Business or Service Managers and Team Leaders.

In addition, reports to decision makers (both Members and the Strategic Leadership Team) for major projects or service changes, should include an analysis of risks so these are considered when important decisions are made. These risks may be referred for inclusion in the Corporate or Strategic Risk Registers if they are likely to be significant issues

Risk Overview

There are 25 risks in the Strategic Risk register which are the risks we consider could impact heavily on our ability to deliver essential services and meet important objectives. In addition there are 12 corporate risks, 'common risks', that apply to many sections of the council and we have corporate processes in place to deal with them.

Of these 37 risks 6 have a Very High unmitigated risk score 9 (3x3) i.e the risk if we took no action to reduce the risk. The risk Responsible Officers have actions (mitigations) in place to reduce these risks.

The risk matrix below shows how many risks have very high (9), high (6), medium (3-4) or low (1-2) mitigated risk scores i.e. the risk score taking into account the effectiveness of actions (mitigations) to reduce the risk.

- No risks have a high impact and high likelihood score of 9 (3x3)
- 6 risks have a high impact and medium likelihood score of 6 (3x2)

Risk Likelihood				
	3 - High	2 Risks ST17, CP16,	No Risks	No Risks
	2 - Medium	No Risks	15 Risks ST14, CP01, CP01, CP07, CP11, CP12, CP08, ST08, ST19, ST09, ST32, ST41, ST40, CP14, ST46,	6 Risks CP09, ST26, ST11, ST20, ST42, ST45,
	1 - Low	No Risks	5 Risks CP05, ST25, ST24, ST31, ST28,	10 Risks CP13, ST02, ST29, ST21, ST06, ST37, CP03, ST44, ST43, CP15,
		1 - Low	2 - Medium	3 - High
		Risk Impact		

Risk reviews
A programme for the review of each risk and its mitigations is in place. This includes a meeting with the responsible officer and those managing the risk to review the scope of the risk, causes and impact, and mitigations.

Details of changes to existing risks and new or deleted risks mitigations are below.

Risk	Review by	Changes
CP07	Sue Heath	**Update to mitigation: Financial Instructions:** The Council's Financial Instructions specify the rules for income collection, including points of sale as well as debtor accounts. Debt collection statistic are monitored. Irregularities must be notified immediately to the Section 151 Officer (Internal Audit)
CP14	Sue Heath	**Update to mitigation: Information Governance Group**: Officer group in place to promote best practice and processes, reviewing risk and data breaches. The group includes Strata and Audit.
ST06	Karen Trickey	**New mitigation: Review of constitution:** Fundamental review of constitution underway involving group leaders and senior officers commenced in summer 2019. First detailed report submitted and recommendations on changes to Constitution framework approved by full Council in September 2019. Review of delegations and procedural rules to be considered at next meeting of working group in December 2019.
ST26	SLT	**New mitigation: Communications Officer in post:** Communications Officer in post
ST46	Sue Heath	**Update to mitigation: Information Governance Group**: An Information Governance Group that has periodic meetings inclusive of a discussion on cyber risk and reports to SLT on cyber risk

Risk Reports
A risk management report is provided as Appendix A which includes details of the risk, its description, mitigations, unmitigated and mitigated risk scores and responsible officer(s).

TEIGNBRIDGE DISTRICT COUNCIL

Risk mitigations with Action needed status - explanatory notes

ST26 Poor Public Relations Management

Mitigation Status	Mitigation	Info
Action needed	Comms Catch-ups	Regular meeting with Business Leads and Managers to discuss all corporate communication and PR issues surrounding their service. Happen on rolling basis covering each service every 8 weeks approx.
Action needed	Communications Officer in post	Communications Officer in post
Action needed	Devon Communications Group	Sharing of best practice and intelligence with Devon-wide group of public sector PR professionals, flagging up issues early, ensuring joint-approach to major issues, and improving knowledge of regional issues.

Review Note: Currently have temporary cover for the Comms Officer, the recruitment process is in progress**.**

ST37 Failure of ICT infrastructure and systems not meeting business needs or not being fit for purpose

Mitigation Status	Mitigation	Info
Action needed	Business plan approved annually	The business plan sets out the intended projects and identifies funding

Review Note: We are waiting for a copy of the Business plan to approve.

ST46 Failure of ICT security measures leading to a cyber attack

Mitigation Status	Mitigation	Info
Action needed	Cyber security awareness training	All staff to complete e-learning/awareness training on cyber security
Action needed	Mobile device/agile working policy	Mobile device/agile working policy that includes guidance on working outside of our managed offices areas and the use of own devices/pc's/laptops

Review Note: Cyber security awareness training - Strata have sourced a cost effective solution for the three partner councils which is currently being evaluated. Mobile device and agile working risks will be incorporate in an all-encompassing Acceptable Use Policy which is still in draft. Management comments to be sought and move to final version for release to staff by mid-November.

Major projects/service changes

The current major council projects are listed in the table overleaf, which provides assurance that project risks have been assessed and registers or strategic risks are in place and being managed.

The One Teignbridge Transformation Board meets monthly to review major systems and the digital platform projects. This includes a review of the project risk registers. The Capital Review Group meets every other month to review projects in the capital programme including key risks and issues.

T10	Title	Description	Responsible Officer(s)	Up to date Risk Register in place
GP	Energy Services Company	Formation of a public sector joint venture energy company to provide district heating networks	Simon Thornley	Yes
GP	GESP	Joint Local Plan with Exeter, East Devon & Mid Devon	Simon Thornley	See ST40, 41, 43
IIP	Newton Abbot Town Centre Development and Market Walk	Newton Abbot town centre masterplan focussing on the re-development of the Markets area, Bradley Lane and Cricketfield Road car park	Tony Watson, Tom Butcher	Yes
IIP	Brunswick Street, Teignmouth re-development	Delivery plan in process, focusing on re-development of vacant Brunswick Street sites, George St & Northumberland Place	Tony Watson, Donna Best	Yes
IIP	Sherbourne House	Delivery of NHS hub and 10 apartments	Donna Best, Tom Butcher	Yes
IIP	East Street and Drake Road	Development of two Council owned parcels of land to deliver 7 social rented homes. Approved by Full Council 19th November 2019. Updated risk register contained as part of Full Council Report which was acknowledged and approved.	Graham Davey, Pete Briscoe	Yes
OAA	Leisure Centre Refurbishment	New Project - Delivery phase of Leisure centre refurbishment for Broadmeadow and Dawlish to be developed	James Teed/ Leigh Florence	To be developed
'One Teignbridge' Project				
WE	*Digital Platform*	*Digital platform to improve digital access to services and streamlining of processes. Mobile access for officers in the field*	*Kay O'Flaherty, Amanda Pujol*	*Yes*
WE	*Midland iTrent*	*HR/Payroll data management IT system*	*Martin Flitcroft, Tim Slater*	*Yes*
WE	*Anywhere 365*	*Cutting edge contact centre telephony & reporting*	*Amanda Pujol, Karen Land (STRATA)*	*Yes*

2. ALTERNATIVE OPTIONS

None, risk management is a mandatory function of the Council.

3. CONCLUSION

Effective risk management will aid decision making, focus and make better use of resources, provide a duty of care, comply with legislation, reduce costs, provide a continuity of service and reduce the risk of not meeting the council's objectives.

Strategic Risk Management Report (Incl. Mitigations)

Report for 2019/20
Filtered by Folder: Strategic Leadership Team - 1. Strategic Risks (Risks)
Not Including Child Projects records, Including Mitigation records

Key to Performance Status:

Mitigation: **Action needed** | **Action ongoing** | **Action completed** | **No status set**

Risks: **Review overdue (0+)** | **Very High (9+)** | **High (6+)** | **Medium (3+)** | **Low (1+)**

Strategic Risk Management Report (Incl. Mitigations)

Risk: Failure to control and manage finance Budget restraints/lack of finances, due to local & national changes in service demand that effect levels of spend or income leading to a budget imbalance — **Risk Code: ST02**

Unmitigated Status: Very High (9)	**Unmitigated Risk Impact: 3 - High**	**Unmitigated Risk Likelihood: 3 - High**
Mitigated Status: Medium (3)	**Mitigated Risk Impact: 3 - High**	**Mitigated Risk Likelihood: 1 - Low**
Date Identified: 01 Apr 2008		**Risk Responsible Officer: Martin Flitcroft, Philip Shears**

Mitigation records

Mitigation Status	Mitigation	Info	Responsible Person	Date Identified	Last Review Date
Action ongoing	Budget Preparation	The current budget setting process involved projecting Teignbridge's financial position over the next three years. There is a plan for income and expenditure which is monitored monthly. The three year plan was estimated taking account of the latest figures for reducing government grants. The plan and balanced was approved and published in February.	Martin Flitcroft	05/11/2009	**08/11/2019**
Action ongoing	Budget Report	An annual budget report to SLT, Executive and Council includes details of major changes & horizon scanning, used when setting the balanced budget	Martin Flitcroft	07/12/2016	**08/11/2019**
Action ongoing	Budget Review	The budget is subject to an ongoing review to identify areas of concern with a resulting monthly report to CMT and quarterly report to Executive. Budget proposals for the next three years are balanced.	Martin Flitcroft	05/09/2008	**08/11/2019**
Action ongoing	Budget Risk Analysis	Part of the budget process is a sensitivity and risk analysis where key factors are identified and assessed with a summary and conclusion by the Chief Finance Officer.	Martin Flitcroft	08/09/2008	**08/11/2019**
Action ongoing	General Reserves Monitoring	General Reserves are set annually and monitored regularly to ensure a minimum requirement is maintained to cover major budget variations. Reserves are being increased to approximately £2m for the next three years. This will allow us to take advantage of opportunities to increase income and deal with unexpected budget pressures.	Martin Flitcroft	08/09/2008	**08/11/2019**
Action ongoing	Service Reviews	Business challenge exercise (now BEST 2020) completed annually. This identifies budget pressures and savings, which are closely monitored.	Philip Shears	06/12/2010	**08/11/2019**

Review Note:

Risk: Statutory Requirements Not Met Government requirements not being met (was legal challenge) leading to intervention by Central Gov. or other regulatory bodies leading to legal challenge, poor audit reports and compensation claims.			**Risk Code: ST06**
Unmitigated Status: Very High (9)	**Unmitigated Risk Impact: 3 - High**	**Unmitigated Risk Likelihood: 3 - High**	
Mitigated Status: Medium (3)	**Mitigated Risk Impact: 3 - High**	**Mitigated Risk Likelihood: 1 - Low**	
Date Identified: 19 Jul 2006		**Risk Responsible Officer: Philip Shears, Karen Trickey, Paul Woodhead**	

Mitigation records

Mitigation Status	Mitigation	Info	Responsible Person	Date Identified	Last Review Date
Action ongoing	Commit adequate resources to achieving government requirements and reporting schedules	Commit adequate resources to achieving government requirements and reporting schedules	Philip Shears	17/06/2008	**31/10/2019**
Action ongoing	Council's planned programme of Audit inspections	Council's planned programme of Audit inspections to provide assurance to Senior Management	Sue Heath	17/06/2008	**31/10/2019**
Action ongoing	Current scheme of delegation	Ensure there is a current scheme of delegation that is kept up to date with all management changes	Karen Trickey	03/07/2018	**31/10/2019**
Action completed	Ensure a current up to date set of Financial Procedure Rules are maintained	Ensure a current up to date set of Financial Procedure Rules are maintained	Sue Heath	17/06/2008	**31/10/2019**
Action ongoing	Ensure appointment of appropriate professional and technical Officers	Ensure that appropriate professional and technical officers are appointed across the authority to ensure that legislative and procedural requirments are met	Tim Slater	17/06/2008	**31/10/2019**
Action ongoing	Ensure that the Council's Constitution is fit for purpose	Ensure that the Council's Constitution is fit for purpose	Karen Trickey	17/06/2008	**31/10/2019**
Action completed	Formal reports to Executive/Council/Committee to be reviewed by Legal & Finance	Formal reports to Executive/Council/Committee should be seen by Monitoring Officer and S.151 Officer	Karen Trickey	11/06/2008	**31/10/2019**
Action ongoing	Provision of in-house legal training	Provision of in-house legal training e.g Member Committee training, data protection e-learning	Karen Trickey	11/06/2008	**31/10/2019**
Action completed	Review of constitution	fundamental review of constitution underway involving group leaders and senior officers to ensure decision making framework is fit for purpose - initial report due to go to full Council in September submit to group leader SLT / sign off	Karen Trickey	09/08/2019	**31/10/2019**

Review Note:

Risk: Economic Uncertainty Changes to the macro-economic situation will impact upon our ability to deliver our Council Strategy and may lead to increased unemployment, a collapse of the housing market and an increased demand on Council services e.g. housing benefits.			**Risk Code: ST08**
Unmitigated Status: High (6)	**Unmitigated Risk Impact: 2 - Medium**	**Unmitigated Risk Likelihood: 3 - High**	
Mitigated Status: Medium (4)	**Mitigated Risk Impact: 2 - Medium**	**Mitigated Risk Likelihood: 2 - Medium**	
Date Identified: 01 Apr 2008		**Risk Responsible Officer: Martin Flitcroft, Philip Shears, Tony Watson**	

Mitigation records

Mitigation Status	Mitigation	Info	Responsible Person	Date Identified	Last Review Date
Action ongoing	Annual Review of the Council Strategy	The Ten Year Council Strategy 2016-25 was approved by Council in April 2016. Quarterly monitoring report to O&S Committee.	Philip Shears	03/12/2008	**30/08/2019**
Action ongoing	Assessing the Disposal/Acquisition of Assets	We are continually reviewing our portfolio to assess those with development potential based on the current financial climate. The Asset Management Plan includes the review of opportunities for the acquisition of assets for redevelopment, regeneration and rental income.	Tony Watson	01/04/2008	**30/08/2019**
Action ongoing	Budget Set	Meetings held with Members the public & local businesses to discuss the levels of fees and charges, Council Tax and Business Rates.	Martin Flitcroft	24/11/2008	**30/08/2019**
Action ongoing	Council Reserves	The Council maintains reserves at a level that is able to cover major variations from budget in both expenditure and income. Full sensitivity and risk analysis included in the final budget which is approved by Council every year.	Martin Flitcroft	24/11/2008	**30/08/2019**
Action ongoing	Financial Management	Regular monitoring of revenue & capital budgets checking for major variations which impact on the level of reserves. This includes new homes bonus, community infrastructure levey, council tax support, and business rates retention monitoring. These can indicate fluctuations in the economy & lead to the requirement to re-align resources.	Martin Flitcroft	24/11/2008	**30/08/2019**
Action ongoing	Monitor the Economic Situation	Economy & Assets regularly monitor the economic climate and adjust plans accordingly to achieve the corporate goals, whilst maximising value for local people. Through the Economic Development Delivery Plan, economic trends for the district were identified and explored. The plan is subject to regular review so that it aligns with the Local Plan and current trends.	Tony Watson	01/04/2008	**30/08/2019**
Action ongoing	Responding to redundancies	Work with the Large Scale Voluntary Redundancy team at Job Centre Plus (JCP) to provide advice and support to businesses and employees where mass redundancies are made. Including joint working on retraining and upskilling plus matching skills to vacancies. For smaller scale redundancies, joint working to support people back to work as quickly as possible. Continued dialogue with JCP to monitor unemployment levels and understand when intervention and assistance from Council is required.	Tony Watson	15/09/2017	**30/08/2019**

Review Note:

Risk: Inadequately prepared to manage the impacts of a major emergency in the District Inadequately prepared to manage the impacts of an emergency affecting the public, business environment and/or organisation. An inadequate or inappropriate response to a major or environmental emergency affecting the civil community or the Council itself.			**Risk Code: ST09**
Unmitigated Status: High (6)	**Unmitigated Risk Impact: 3 - High**	**Unmitigated Risk Likelihood: 2 - Medium**	
Mitigated Status: Medium (4)	**Mitigated Risk Impact: 2 - Medium**	**Mitigated Risk Likelihood: 2 - Medium**	
Date Identified: 01 Apr 2008		**Risk Responsible Officer: Philip Shears**	

Mitigation records

Mitigation Status	Mitigation	Info	Responsible Person	Date Identified	Last Review Date
Action ongoing	Appointment of Emergency Planning Officer	To carry out the related tasks	David Eaton	01/04/2008	**25/11/2019**
Action ongoing	Devon Emergency Planning Services	Devon Emergency Planning Services started on 1st April and provides capacity and resilience to the authority.	David Eaton	01/04/2016	**25/11/2019**
Action ongoing	Multi agency working and intelligence sharing	Multi agency working and intelligence sharing through the Devon and Torbay Prevent Partnership	Rebecca Hewitt	17/12/2015	**25/11/2019**
Action ongoing	Publication and regular review of the Corporate Emergency Plan & Business Continuity Plan	Full review of the plan at regular intervals or after a significant incident	David Eaton	18/12/2014	**25/11/2019**
Action ongoing	Publication of the Corporate Emergency Plan	Identification of the Council's roles, responsibilities and tasks required in dealing with emergency incidents. Identifying the the interaction and cooperation required with the multi agency response	David Eaton	01/04/2008	**25/11/2019**
Action ongoing	Reciprocal support agreement with other Devon LA's	A Memorandum of Understanding exists signed by all Devon Chief Executives stating that reciprocal assistance and resources will be made available	David Eaton	01/04/2008	**25/11/2019**
Action ongoing	Research and Consultation on Emergency Response Procedures	Regular liaison with governmant agencies and local responders to distribute best practice and knowledge on common usage of equipment and communications sysytems	David Eaton	01/04/2008	**25/11/2019**
Action ongoing	Training of Council staff	Training and exercises on emergency response, roles, responsibilities and tasks	David Eaton	01/04/2008	**25/11/2019**

Review Note: Significant planning for potential impacts of BREXIT both within Teignbridge and working with partners across Devon.
Planning started for winter preparedness.

Risk: Failure to Comply with Health & Safety Legislation Failure to comply with Health and Safety Legislation leading to damage of property or equipment, loss, injury or death of staff or public, risk of corporate manslaughter, prosecution, loss of reputation and high insurance costs.		**Risk Code: ST11**
Unmitigated Status: Very High (9)	**Unmitigated Risk Impact: 3 - High**	**Unmitigated Risk Likelihood: 3 - High**
Mitigated Status: High (6)	**Mitigated Risk Impact: 3 - High**	**Mitigated Risk Likelihood: 2 - Medium**
Date Identified: 01 Apr 2008		**Risk Responsible Officer: Paul Nicholls, Philip Shears**

Mitigation records

Mitigation Status	Mitigation	Info	Responsible Person	Date Identified	Last Review Date
Action ongoing	Adequate Health and Safety resources available	The Council makes available adequate time, money and resource for measures necessary for health and safety to be carried out.	Philip Shears	16/10/2018	**11/11/2019**
Action ongoing	Approved Policies and procedures in place	Health and Safety Policy and procedures in place and subject to regular revisions.	John-Paul Bove	16/10/2018	**11/11/2019**
Action ongoing	Health and Safety communication	Annual reports produced each year. Regular Health and Safety Committee meetings take place.	John-Paul Bove	01/11/2014	**11/11/2019**
Action ongoing	Health and Safety Manager provided	Health and Safety Manager in post to advise managers on how to comply with their duties.	John-Paul Bove	16/10/2018	**11/11/2019**
Action ongoing	Health and Safety training	Induction training is given at start of employment. Managers identify training needs and appropriate training given in house or by external provider.	John-Paul Bove	01/04/2008	**11/11/2019**
Action ongoing	Overview of compliance	Health & Safety Manager to escalate to Head of Service or Managing Director where managers are not properly managing health and safety duties/responsibilities	John-Paul Bove	01/11/2014	**11/11/2019**
Action ongoing	Risk assessments in place	Managers produce risk assessments and have access to advice from H&S Manager. H&S manager audits risk assessments as necessary.	John-Paul Bove	16/10/2018	**11/11/2019**
Action ongoing	Safety audits	Periodic H&S audits of teams and services based on hazard and risk carried out through self-assessment programme co-ordinated by H&S manager.	John-Paul Bove	01/04/2008	**11/11/2019**
Action ongoing	Systems to report, record, monitor accident and near miss reports	Reporting policy in place and effectively being applied	John-Paul Bove	16/10/2018	**11/11/2019**

Review Note: H&S Training for Senior Leadership to be delivered Jan '20. Dates for Best 2020 managers' bespoke training set for Jan '20 to ensure all managers trained to the same adequate level.

Basic H&S Training being developed for all staff, aiming for Jan/Feb 20.

Three sessions covering all Waste staff in safe vehicle movements, asbestos, violence and aggression and mental health.

Reversing incidents still occurring but interventions have started to reduce numbers of incidents. Sites of incidents subject to risk assessment review and visit

New stand alone Banksman policy being created by Waste and Ops Managers.

Investigating risk/asset management systems to assist in monitoring health and safety information to enable risks to be more easily foreseen. Firmstep electronic reporting systems close to completion to be able to record and monitor near misses, accidents and violent incidents.

Accident investigation coaching to be carried out for Waste and Recycling supervisors.

Further details are provided in a separate report for SLT.

Risk: Fraud and Corruption Risk of fraud and leading to loss and / or reputational damage to the Council.			**Risk Code: ST14**
Unmitigated Status: High (6)	**Unmitigated Risk Impact: 2 - Medium**	**Unmitigated Risk Likelihood: 3 - High**	
Mitigated Status: Medium (4)	**Mitigated Risk Impact: 2 - Medium**	**Mitigated Risk Likelihood: 2 - Medium**	
Date Identified: 26 Jul 2006		**Risk Responsible Officer: Sue Heath, Philip Shears**	

Mitigation records

Mitigation Status	Mitigation	Info	Responsible Person	Date Identified	Last Review Date
Action ongoing	Anti Fraud & Corruption Leaflet	User friendly guide produced and distributed periodically.	Sue Heath	29/09/2006	**27/09/2019**
Action ongoing	Anti Fraud and Theft Strategy and Whistleblowing Policy	Whistleblowing Policy exists to encourage staff to raise matters of concern in confidence. Anti Fraud and Corruption Strategy sets out Council's approach to fraud (zero tolerance). Both are publicised internally and externally.	Sue Heath	31/07/2006	**27/09/2019**
Action ongoing	Anti Fraud Guidance for Managers	Managers' Anti Fraud Awareness guidance document has been produced and made available at all Council sites and to Managers.	Sue Heath	27/08/2009	**27/09/2019**
Action ongoing	Anti Fraud, Theft and Corruption Strategy	Anti Fraud, Theft and Corruption Strategy sets out the steps it will take to deal with fraud.	Sue Heath	08/09/2008	**27/09/2019**
Action ongoing	Bank Reconciliations	Bank and Waybill reconciliations are undertaken independently by Finacial Services to detect losses of income for banking.	Martin Flitcroft	08/09/2008	**27/09/2019**
Action ongoing	Financial Instructions and Contract Procedure Rules	We have Financial Instructions and Contract Procedure Rules as part of the Council's Constitution and these are reviewed annually to ensure that they are contemporary with the relevant legislation, policy and best practice.	Sue Heath	08/09/2008	**27/09/2019**
Action ongoing	Fraud Risk Analysis	Fraud risk analysis maintained for awareness of fraud risks across the council.	Sue Heath	06/06/2014	**27/09/2019**
Action ongoing	Internal Audit	Risk based internal audit plan includes fraud risk assessment.	Sue Heath	27/09/2006	**27/09/2019**
Action ongoing	Raising awareness of the Council's position of non-tolerance to fraud & corruption	Where appropriate, instances of proven fraud are publicised to raise awareness of the Council's position of non-tolerance.	Sue Heath	08/09/2008	**27/09/2019**
Action ongoing	References are obtained for new employees	References are obtained for new employees.	Tim Slater	08/09/2008	**27/09/2019**
Action ongoing	Self Assessment against Best Practice	A self asessment against best practice checklists such as Protecting the Public Purse is undertaken periodically.	Sue Heath	27/11/2009	**27/09/2019**
Action ongoing	Staff and Member Codes of Conduct	Staff and Members' Codes of Conduct set out standards required - these are issued at induction and available thereafter on the intranet.	Tim Slater	28/07/2006	**27/09/2019**
Action ongoing	Suppliers Notified of Whistleblowing Policy	Suppliers that do business with the Council are advised of our Anti Fraud and Whistleblowing procedures.	Sue Heath	31/07/2006	**27/09/2019**
Action ongoing	Whistleblowing Hotline and Anti Fraud Publicised	Freephone Whistleblowing Hotline is provided for anyone to advise us of Fraud. This is publicised to citizens through Teignbridge Connect Magazine and on the Internet	Sue Heath	29/11/2006	**27/09/2019**

Review Note:

Risk: Inability to Recruit and Retain Staff Getting the right people in the right job at the right time' so that any loss of staff does not have a significant or prolonged impact on service delivery and continuity.			**Risk Code: ST17**
Unmitigated Status: High (6)	**Unmitigated Risk Impact: 3 - High**	**Unmitigated Risk Likelihood: 2 - Medium**	
Mitigated Status: Medium (3)	**Mitigated Risk Impact: 1 - Low**	**Mitigated Risk Likelihood: 3 - High**	
Date Identified: 19 Mar 2008		**Risk Responsible Officer: Philip Shears, Tim Slater**	

Mitigation records

Mitigation Status	Mitigation	Info	Responsible Person	Date Identified	Last Review Date
Action ongoing	Benchmarking with other LA's	Benchmarking/ joint working with HR partner councils on sharing good practice and reviewing policies etc	Rachel Shannon	03/05/2017	**06/09/2019**
Action ongoing	Consistent management to create 'Team Teignbridge'	Consistent management practices to create 'Team Teignbridge'; making sure managers are consistent in leading well and motivating their staff.	Philip Shears	03/05/2017	**06/09/2019**
Action ongoing	Council operates a pay agreement	Council operates a pay agreement that allows for the payment of market forces supplements for all posts.	Tim Slater	19/03/2008	**06/09/2019**
Action ongoing	Enhancing recruitment practices	Making sure recruitment targets the right audiences and promotes the benefits of working for Teignbridge	Tim Slater	03/05/2017	**06/09/2019**
Action ongoing	Salary levels are monitored to ensure Council remains competitive.	Salary levels are monitored to ensure Council remains competitive with other Councils. Hay Management scheme used for job evaluation	Tim Slater	19/03/2008	**06/09/2019**
Action ongoing	Screening of potential new employees	Screening of new employees including DBS checking where appropriate and taking up references	Tim Slater	03/05/2017	**06/09/2019**
Action ongoing	Staff performance reviews	All staff have performance reviews to identify training and development needs and have access to corporate and department training courses as recommended by the Investors in People report	Tim Slater	19/03/2008	**06/09/2019**
Action ongoing	Voluntary Redundancy Programme	Voluntary redundancy programme considers applications based on certain criteria which includes evaulation of the impact of skills lost.	Tim Slater	19/06/2011	**06/09/2019**
Action ongoing	Work Force planning	Work force planning identifies service people resourcing needs and plans for future recruitment and development activity. The Council also has a market forces policy to address difficult to recruit to roles.	Tim Slater	19/03/2008	**06/09/2019**

Review Note: On track managed through HR Business Plan

Risk: Poor or Ineffective Business Continuity Management Inability to provide Council services			**Risk Code: ST19**
Unmitigated Status: High (6)	**Unmitigated Risk Impact: 3 - High**	**Unmitigated Risk Likelihood: 2 - Medium**	
Mitigated Status: Medium (4)	**Mitigated Risk Impact: 2 - Medium**	**Mitigated Risk Likelihood: 2 - Medium**	
Date Identified: 09 Jun 2008		**Risk Responsible Officer: Tony Watson**	

Mitigation records

Mitigation Status	Mitigation	Info	Responsible Person	Date Identified	Last Review Date
Action ongoing	Business Continuity Planning	Identification of the Council's critical services that must be maintained, the detail is contained within the Council's Corporate Emergency and Business Continuity Plan. Maintenance of a relevant manager's 'Business Continuity Checklist'	David Eaton	17/10/2008	**25/11/2019**
Action ongoing	Management of service business continuity	Managers to manage the business continuity of their service(s)	Tony Watson	18/12/2014	**25/11/2019**
Action ongoing	Regular business continuity health checks	Health check on the individual service area business continuity arrangements to ensure they have been implemented and are effective Provision of advice and training where needed	David Eaton	18/12/2014	**25/11/2019**

Review Note: Ongoing work with Strata to develop an exercise to test their Disaster Recovery Plan. Also work to plan for a loss of power to Forde House.

Risk: Poorly Managed Election Poorly managed election leading to embarrassment, loss of reputation and High Court challenge.			**Risk Code: ST20**
Unmitigated Status: High (6)	**Unmitigated Risk Impact: 3 - High**	**Unmitigated Risk Likelihood: 2 - Medium**	
Mitigated Status: High (6)	**Mitigated Risk Impact: 3 - High**	**Mitigated Risk Likelihood: 2 - Medium**	
Date Identified: 12 Mar 2003		**Risk Responsible Officer: Philip Shears**	

Mitigation records

Mitigation Status	Mitigation	Info	Responsible Person	Date Identified	Last Review Date
Action ongoing	Elections project plan	There is a project plan for elections	Cathy Ruelens	11/06/2008	**06/09/2019**
Action ongoing	Electoral guidance followed	The Council considers and acts on guidance issued by the Electoral Commission	Cathy Ruelens	11/06/2008	**06/09/2019**
Action ongoing	Electoral law & systems training	Members of staff have on-going training in Electoral law and the eXpress Election Management System	Cathy Ruelens	11/06/2008	**06/09/2019**
Action ongoing	External Performance Plan	The Returning Officer has to complete real time performance monitoring by the Electoral Commission	Cathy Ruelens	11/02/2013	**06/09/2019**
Action ongoing	Key staff elections training	There is a specific training programme for key staff involved in elections	Cathy Ruelens	11/06/2008	**06/09/2019**
Action ongoing	Planning meetings	Returning Officer and Deputy Returning Officer have regular meetings to plan in advance of major elections	Cathy Ruelens	01/09/2008	**06/09/2019**
Action completed	Qualified Council Election's Co-ordinator	The Council's Elections Co-ordinator is qualified to a standard recognised by the Association of Electoral Administrators	Cathy Ruelens	11/06/2008	**06/09/2019**
Action ongoing	Refresher/Awareness Training	Regular Officer attendance at Electoral Commission events to identify Best Practice and learn from others' experiences.	Cathy Ruelens	23/06/2010	**06/09/2019**
Action ongoing	Risk Management workshop	A Risk Management workshop is held as part of the preparation for major elections	Cathy Ruelens	11/06/2008	**06/09/2019**

Review Note: An unscheduled snap election is always a risk as only 25 working days notice have to be given. Experienced staff who are normally relied upon to help may not be available in these circumstances.

Risk: Failure to ensure data quality This includes inaccurate records/data recording/giving of advice; misinterpretation of 3rd party data or inaccurate data analysis and inaccurate reporting. which could lead to legal challenge, poor decisions, incorrect policy decisions, misallocation of resources and loss of reputation.			**Risk Code: ST21**
Unmitigated Status: High (6)	**Unmitigated Risk Impact: 3 - High**	**Unmitigated Risk Likelihood: 2 - Medium**	
Mitigated Status: Medium (3)	**Mitigated Risk Impact: 3 - High**	**Mitigated Risk Likelihood: 1 - Low**	
Date Identified: 19 Mar 2008		**Risk Responsible Officer: Amanda Pujol**	

Mitigation records

Mitigation Status	Mitigation	Info	Responsible Person	Date Identified	Last Review Date
Action ongoing	Access to expert advice, senior practitioners, external professional services	Access to expert advice, senior practitioners, external professional services as required	Sue Heath	19/03/2008	**06/09/2019**
Action ongoing	Commitment to and access to continuous professional development for professional staff	Commitment to and access to CPD for professional staff	Tim Slater	19/03/2008	**06/09/2019**
Action ongoing	Data Quality Policy	Data Quality Policy in place a reviewed on a regular basis	Eve Bates	14/05/2018	**06/09/2019**
Action ongoing	Good project management practices	Good project management practices	Kay OFlaherty	01/04/2008	**06/09/2019**
Action ongoing	Increase staff awareness of data quality through the Customer Access and Business Improvement Group	Network of Officers from each service area who oversee customer access and business improvement within their services. They meet every 6-8 weeks to review the latest info all all aspects of customer access and improvement work such as ICT, risk, equality, consultation, data quality, performance improvement etc. and to share new 'big' ideas and innovation	Kay OFlaherty	19/03/2008	**06/09/2019**
Action ongoing	Regular checks / auditing of data	Regular checks / auditing of data on a risk basis	Sue Heath	01/04/2008	**06/09/2019**
Action ongoing	Systems and procedures to manage & monitor performance data quality	Systems and procedures in place to manage and monitor performance data compliance with data quality principles e.g sign-off procedures within the Councils performance management system	Kay OFlaherty	01/04/2008	**06/09/2019**
Action ongoing	Training of key staff on data quality	Training of key staff on data quality	Eve Bates	14/05/2018	**06/09/2019**

Review Note:

Risk: Finance - Breach of Financial Instructions & Contract Rules Finance - non adherance to Financial Instructions & Contract Rules due to a lack of understanding of financial procedures leading to qualification on accounts, poor inspection reports, fraud, loss of income, poor VfM and poor budgetary control.			**Risk Code: ST24**
Unmitigated Status: Medium (4)	**Unmitigated Risk Impact: 2 - Medium**	**Unmitigated Risk Likelihood: 2 - Medium**	
Mitigated Status: Low (2)	**Mitigated Risk Impact: 2 - Medium**	**Mitigated Risk Likelihood: 1 - Low**	
Date Identified: 01 Apr 2008		**Risk Responsible Officer: Martin Flitcroft, Lorraine Montgomery, Amanda Pujol, Philip Shears, Tony Watson**	

Mitigation records

Mitigation Status	Mitigation	Info	Responsible Person	Date Identified	Last Review Date
Action ongoing	Automated controls included in corporate systems	Automated controls are designed into corporate systems where possible eg: unable to raise order unless sufficient funds in budget.	Sue Heath	08/09/2008	**08/11/2019**
Action ongoing	Bank and Waybill Reconciliations undertaken by Financial Services	Bank and Waybill Reconciliations undertaken by Financial Services to detect income losses.	Martin Flitcroft	08/09/2008	**08/11/2019**
Action ongoing	Financial Instructions Awareness and Contract Procedure Rules training	Financial Instructions awareness is included at induction for new staff and thereafter available on intranet. Training on the Contract Procedure Rules is offered by the Corporate Procurement Officer.	Lucy Ford	08/09/2008	**08/11/2019**
Action ongoing	Financial Instructions Format	Financial Instructions are targeted at specific staff. They are set out in sections that correspond to who should read them.	Sue Heath	08/09/2008	**08/11/2019**
Action ongoing	Financial Instructions Monitoring	Financial Instructions are monitored and reviewed by Internal Audit and non compliance due to fraud is investigated under the Anti Fraud & Corruption Policy.	Sue Heath	08/09/2008	**08/11/2019**
Action ongoing	FMS Training	FMS training is provided both on-line and on a one-to-one basis. Financial Training package for managers is available.	Martin Flitcroft	08/09/2008	**08/11/2019**
Action ongoing	Internal Audit / Procurement Officer Advice / Waiver Requests	Internal Audit and the Procurement Officer provide advice on interpretation and deal with Waiver requests. Waivers are reported to the Audit Scrutiny Committee.	Sue Heath	08/09/2008	**08/11/2019**
Action ongoing	Monthly Management Accounts	Monthly management accounts are completed which should aid detection of irregularities.	Martin Flitcroft	08/09/2008	**08/11/2019**
Action ongoing	Procurement Officer	A dedicated Corporate Procurement Officer (CPO) assists with all procurement exercises over £50,000 and in instances where the value is under £50,000 but the responsible officer requires support and guidance. The CPO promotes compliance with the Contract Procedure Rules. A Procurement Champions group chaired by the Procurement Officer meets regularly to discuss contract and procurement matters and promote good practice.	Lucy Ford	18/06/2011	**08/11/2019**
Action ongoing	Trained professional staff responsible for compiling annual accounts	Trained professional staff responsible for compiling annual accounts with up to date knowledge of current accounting rules maintained through attendance at regular seminars and subscription to advisor	Martin Flitcroft	08/09/2008	**08/11/2019**

Review Note:

Risk: High Levels of Customer Dissatisfaction Inadequate customer contact standards and poor customer service leading to increased complaints and loss of reputation.			**Risk Code: ST25**
Unmitigated Status: Medium (4)	**Unmitigated Risk Impact: 2 - Medium**	**Unmitigated Risk Likelihood: 2 - Medium**	
Mitigated Status: Low (2)	**Mitigated Risk Impact: 2 - Medium**	**Mitigated Risk Likelihood: 1 - Low**	
Date Identified: 01 Apr 2008		**Risk Responsible Officer: Tracey Hooper, Kay OFlaherty, Philip Shears**	

Mitigation records

Mitigation Status	Mitigation	Info	Responsible Person	Date Identified	Last Review Date
Action ongoing	Business Efficiency Service Transition (BEST) 2020	The BEST2020 process identifies strengths and weaknesses in performance monitoring, customer satisfaction levels, financial management, technical solutions and demand management. Followed buy an in-depth process review this will ensure that all service areas are fit for purpose and designed around the needs of the customer. This should result in improved satisfaction levels.	Kay OFlaherty	10/03/2016	**20/06/2019**
Action ongoing	Complaints Review Board	The Complaints Review Board was set up in February 2016. The role of the group is to review and close all complaints on a quarterly basis. Complaints will be reviewed to identify any corporate lessons learned that can be shared in order to reduce similar complaints happening in the future. Training is being provided across the council to ensure a consistent approach to handling customer complaints.	Kay OFlaherty	10/03/2016	**20/06/2019**
Action ongoing	Customer Comments and Complaints system (Firmstep)	Power BI reporting used to monitor and track complaints to ensure they are dealt with in a timely fashion. Can also be used to look at trends to focus on areas for improvement	Tracey Hooper	01/04/2008	**20/06/2019**
Action completed	Customer Journey Mapping	Customer Journey Mapping exercises are being carried out as part of ongoing service reviews. Customers are invited in to work through specific processes with officers from the service and representatives from the BID team. The customers will have the opportunity to highlight what their experience was at each stage of the process, this will help to ensure that reviewed processes are designed around customer needs.	Kay OFlaherty	10/03/2016	**20/06/2019**
Action completed	Customer Management	A range of initiatives are being rolled out to ensure effective customer service and a consistent approach to managing customer interaction. The Customer Charter is being re-issued to all staff, customer management training has been rolled out to all front facing staff and an e-learning module on customer service is now incorporated into the induction process.	Kay OFlaherty	10/03/2016	**20/06/2019**
Action ongoing	Customer Services training for reception staff to NVQ lvl 3 or similar	Customer Services training for reception staff to NVQ lvl 3 or similar	Tracey Hooper	01/04/2008	**20/06/2019**
Action ongoing	Customer Standards & Principles	2019-20 - A new set of standards and principles have been approved by SLT following the recommendations of the Customer Support Function Working Group. Work is in progress to imbed these across the Council. The Customer Charter is being reviewed as part of this process	Tracey Hooper	20/06/2019	**20/06/2019**
Action ongoing	Staff induction training and staff handbook	Staff induction training and staff handbook	Tim Slater	01/04/2008	**20/06/2019**

Review Note: Following the merger of the frontline Revenue & Benefits team with the Customer Service Team to form the new Customer Support Team staff have been asked to complete a self-assessment form to identify training needs. We are now preparing a training programme to upskill staff where appropriate to ensure the needs of our customers are properly met.

Risk: Poor Public Relations Management Poor reputation due to bad /inadequate/ inaccurate reporting.			**Risk Code: ST26**
Unmitigated Status: High (6)	**Unmitigated Risk Impact: 3 - High**	**Unmitigated Risk Likelihood: 2 - Medium**	
Mitigated Status: High (6)	**Mitigated Risk Impact: 3 - High**	**Mitigated Risk Likelihood: 2 - Medium**	
Date Identified: 19 Mar 2008		**Risk Responsible Officer: Amanda Pujol, Philip Shears**	

Mitigation records

Mitigation Status	Mitigation	Info	Responsible Person	Date Identified	Last Review Date
Action needed	Comms Catch-ups	Regular meeting with Business Leads and Managers to discuss all corporate communication and PR issues surrounding their service. Happen on rolling basis covering each service every 8 weeks approx.	Amanda Pujol	04/11/2011	**18/09/2019**
Action needed	Communications Officer in post	Communications Officer in post	Amanda Pujol	18/09/2019	**18/09/2019**
Action ongoing	Communications Strategy	Strategy for members and staff to guide corporate communications, dealing with the media and how we communicate with customers. Reviewed and updates, as required and where appropriate, every four years.	Amanda Pujol	29/05/2014	**18/09/2019**
Action needed	Devon Communications Group	Sharing of best practice and intelligence with Devon-wide group of public sector PR professionals, flagging up issues early, ensuring joint-approach to major issues, and improving knowledge of regional issues.	Amanda Pujol	23/09/2010	**18/09/2019**
Action ongoing	Raising awareness of good communications and reputation management	Continued action to raise awareness of importance of good communications and reputation management at all levels throughout the Authority. This includes being part of CLT(e) as well as specific Task and Finish Groups for major projects.	Amanda Pujol	19/03/2008	**18/09/2019**
Action ongoing	Regular Media Enquiry Reports	Weekly media enquiry reports to CLT and all councillors detailing press queries and issuing press statements (reactive and proactive) through Vuelio software.	Amanda Pujol	25/11/2013	**18/09/2019**
Action ongoing	Regular monitoring of management performance through PR PDP's	Regular monitoring of management performance through PDP's of Chief Executive / Service Lead and Media & Comms Manager	Amanda Pujol	19/03/2008	**18/09/2019**
Action ongoing	Social Media Policy	The development and implementation of a Social Media Policy which sets out the requirements of staff when using social media for corporate purposes. Includes guidelines for use, roles and responsibilities.	Amanda Pujol	29/05/2014	**18/09/2019**
Action ongoing	Vuelio	A software system for logging press releases, queries, responses and interview requests; along with hosting Devonwide contacts, reporting functions and monitoring. Hosted securely offiste (approved for DP and by ICT), it is available from any internet-enabled device with a browser, and greatly improves TDC press office record-keeping.	Amanda Pujol	04/05/2012	**18/09/2019**

Review Note: Currently have temporary cover for the Comms Officer, the recruitment process is in progress.

Risk: Major damage to our physical premises and/or working environment Major damage to our physical premises and/or working environment.			**Risk Code: ST28**
Unmitigated Status: Medium (3)	**Unmitigated Risk Impact: 3 - High**	**Unmitigated Risk Likelihood: 1 - Low**	
Mitigated Status: Low (2)	**Mitigated Risk Impact: 2 - Medium**	**Mitigated Risk Likelihood: 1 - Low**	
Date Identified: 01 Oct 2008		**Risk Responsible Officer: David Eaton, Philip Shears**	

Mitigation records

Mitigation Status	Mitigation	Info	Responsible Person	Date Identified	Last Review Date
Action ongoing	Business Continuity Plan	Detailed procedures for the recovery from emergency incidents affecting the Councils premises	David Eaton	15/01/2009	**18/06/2019**
Action ongoing	Identification of alternative premises	Alternative premises need to be identified should the normal council facilities be unavailable	David Eaton	15/01/2009	**18/06/2019**
Action ongoing	Risk Analysis of Councils premises and infrastructure	Regular monitoring of maintenance requirements and contractors eg fire alarms, generator, air conditioning	Daron Hand	15/01/2009	**18/06/2019**
Action ongoing	Salvage Plan	Map of the critical filing and storage to be prioritised for salvage	David Eaton	15/01/2009	**18/06/2019**

Review Note:

Risk: Failure to maintain sufficient management capacity & capability Failure to maintain sufficient management capacity & capability to deliver business as usual & implement change New income generation opportunities and a greater commercial focus leading to increased financial and reputational risk. Changes to services leading to poor service delivery			**Risk Code: ST29**
Unmitigated Status: High (6)	**Unmitigated Risk Impact: 3 - High**	**Unmitigated Risk Likelihood: 2 - Medium**	
Mitigated Status: Medium (3)	**Mitigated Risk Impact: 3 - High**	**Mitigated Risk Likelihood: 1 - Low**	
Date Identified: 19 Mar 2008		**Risk Responsible Officer: Philip Shears**	

Mitigation records

Mitigation Status	Mitigation	Info	Responsible Person	Date Identified	Last Review Date
Action ongoing	Annual business efficiency and service transition reviews	BEST 2020 business efficiency and service transition reviews carried out for every service each year.	Kay OFlaherty	01/09/2015	**20/11/2019**
Action ongoing	Continuing Professional Development opportunities	Continuing CPD opportunities	Tim Slater	19/03/2008	**20/11/2019**
Action ongoing	Continuing review of staffing	Continuing review of staffing	Tim Slater	27/06/2018	**20/11/2019**
Action ongoing	Due diligence	Financial, legal, governance, organisational due diligence e.g for new investments, governance arrangements	Philip Shears	03/05/2017	**20/11/2019**
Action ongoing	External Officer networking and using the learning from others	Regular attendance at seminars, conferences, forums, groups etc to keep up to date with change and to seek guidance from peers and to use the learning from others	Philip Shears	05/11/2008	**20/11/2019**
Action ongoing	Internal and external auditing	Regular internal and external auditing of services provided directly and through partners/joint ventures	Sue Heath	03/05/2017	**20/11/2019**
Action ongoing	Leadership training programmes for managers and supervisors	Leadership training programmes for managers and supervisors	Tim Slater	19/03/2008	**20/11/2019**
Action ongoing	Meetings with PH/Leader that identify strengths, weaknesses, opportunities & threats	Meetings with PH / Leader that identify strengths, weaknesses, opportunities & threats, failure to perform / achieve targets / ineffectual management	Philip Shears	19/03/2008	**20/11/2019**
Action ongoing	Regular individual, team & service performance monitoring by Managers,	Regular PDP's to measure achievement of objectives/capability, regular review of team and services by CLTe, PH's and O&S	Philip Shears	19/03/2008	**20/11/2019**
Action completed	Revised management structure to be considered by Council to enable the Council to respond to change	Revised management structure to be considered by Council to enable the Council to respond to change	Philip Shears	27/06/2018	**20/11/2019**
Action ongoing	Staff have the necessary skills for future new models of service delivery	Staff have the necessary skills for future new models of service delivery	Tim Slater	03/05/2017	**20/11/2019**
Action ongoing	Systems & procedures & policies to deal with underperformance/lack of capability	Systems and procedures & policies in place to deal with underperformance / lack of capability	Tim Slater	19/03/2008	**20/11/2019**

Review Note: A commercialisation workshop for Officers and Members has been completed and a Commercial Plan developed to ensure due diligence for new investments.
Interviews for the Communications & Engagement Officer have been held and interviews for the Head of Service are due shortly, ensuring continued management capacity. The review of staffing and restructuring of the council continues below SLT.
Our Corporate Strategy has been reviewed and the Budget review process is in progress. CIPFA and LG Futures events have been attended by Officers.

Risk: Climate Change - the impact of not reducing our energy use and contribution to CO2 emissions The impact of not reducing our energy use and contribution to the levels of CO2.
If unchecked, the Council's energy use will continue to rise unabated and will create:-
• unnecessary financial pressure
• loss of reputation as a community leader
• loss or reduction of the Zero Heroes T10 Council Strategy programme

Risk Code: ST31

Unmitigated Status: Medium (4)	**Unmitigated Risk Impact: 2 - Medium**	**Unmitigated Risk Likelihood: 2 - Medium**
Mitigated Status: Low (2)	**Mitigated Risk Impact: 2 - Medium**	**Mitigated Risk Likelihood: 1 - Low**
Date Identified: 01 Apr 2008		**Risk Responsible Officer: Tony Watson**

Mitigation records

Mitigation Status	Mitigation	Info	Responsible Person	Date Identified	Last Review Date
Action ongoing	Deliver energy reduction projects to reduce our carbon footprint	Projects to reduce our carbon footprint include a replacement heating system for Forde House.	David Eaton	16/04/2019	**11/10/2019**
Action ongoing	Green travel options for staff	A current workplace travel plan	David Eaton	16/04/2019	**11/10/2019**
Action ongoing	Increase reliance on renewable energy resources	This includes PV (solar panels) on our buildings	David Eaton	16/04/2019	**11/10/2019**
Action ongoing	Monitor all utilities consumption (electricity, gas, water)	Monitor all utilities consumption (electricity, gas, water) ensuring that exceptions to the normal consumption are investigated	David Eaton	01/04/2008	**11/10/2019**
Action ongoing	Promote and encourage behaviour that reduce our environmental impact	This includes reducing our waste and energy consumption through behavioural changes such as switching of lights & PC's, using office recycling schemes	David Eaton	01/04/2008	**11/10/2019**
Action ongoing	Using technology to reduce miles travelled by the workforce to deliver services	Smarter use of mobile technology to reduce our mileage	David Eaton	16/04/2019	**11/10/2019**

Review Note: Progress on a number of actions has been approved by Full Council on the 24th September. This includes the appointment of a dedicated officer to lead the carbon reduction work.

Risk: Non Compliance with Section 106 Agreements and CIL notices Non Compliance with Section 106 Agreements and CIL notices		**Risk Code: ST32**
Unmitigated Status: Medium (4)	**Unmitigated Risk Impact: 2 - Medium**	**Unmitigated Risk Likelihood: 2 - Medium**
Mitigated Status: Medium (4)	**Mitigated Risk Impact: 2 - Medium**	**Mitigated Risk Likelihood: 2 - Medium**
Date Identified: 09 Mar 2009		**Risk Responsible Officer: Philip Shears**

Mitigation records

Mitigation Status	Mitigation	Info	Responsible Person	Date Identified	Last Review Date
Action ongoing	Meetings with departments	Ongoing meetings with departments regarding spending of money	Rosalyn Eastman	21/08/2009	**26/06/2019**
Action ongoing	Monitor issue of relevant CIL notices and receipt of CIL monies	Monitor issue of relevant CIL notices and receipt of CIL monies	Tamsin Cook	28/03/2017	**26/06/2019**
Action ongoing	Monitor monies received from time constrained S106 agreements and not yet spent	Spread sheet provided by accountants used to monitor monies received and discuss with departments at meetings	Rosalyn Eastman	21/08/2009	**26/06/2019**

Review Note: Section 106 monies continue to be monitored closely by planning and accountants with outstanding balances chased and regular contact kept with departments regarding monies to be spent within timescales.
CIL monies are being recorded and monitored via Exacom software but we still have to dual run with the old system as we are awaiting completion of the finance link between Winnix and Exacom so that we can complete the Exacom project. This is expected to take place imminently
This leaves us open to some diminishing risk as the monies involved are significant we need this project to be completed as soon as possible.
Following the introduction of Exacom for CIL monies, we will be transferring S106 monitoring into the system as well to further increase the robustness of our monitoring and collection activities.

Risk: Failure of ICT infrastructure and systems not meeting business needs or not being fit for purpose The key outcomes of the projects are:
• Reduce cost...through economies of scale and reduced duplication of effort
• Reduce risk...by having a larger ICT team with less reliance on key individuals and more time to manage new complex technologies
• Improve capability for change...through creating capacity within the ICT team for transformation effort rather than just "business as usual"
The risks arising following the formation of a new company, Strata Service Solutions Ltd, wholly owned by Teignbridge DC, Exeter CC and East Devon DC to deliver and manage ICT services for all 3 Councils.
Failure of the shared service and failure by Strata to provide the ICT service required.

Risk Code: ST37

Unmitigated Status: High (6)	**Unmitigated Risk Impact: 3 - High**	**Unmitigated Risk Likelihood: 2 - Medium**
Mitigated Status: Medium (3)	**Mitigated Risk Impact: 3 - High**	**Mitigated Risk Likelihood: 1 - Low**
Date Identified: 18 Dec 2014		**Risk Responsible Officer: Amanda Pujol**

Mitigation records

Mitigation Status	Mitigation	Info	Responsible Person	Date Identified	Last Review Date
Action completed	Annual auditing	Annual auditing of Strata to be carried out (Devon Audit Partnership)	Sue Heath	18/12/2014	**01/11/2019**
Action needed	Business plan approved annually	The business plan sets out the intended projects and identifies funding	Paul Nicholls	04/07/2017	**01/11/2019**
Action ongoing	Good communication	Good communication to all staff about the changes, the impact on staff and engagement with staff on their views and needs	Emma Pearcy	18/12/2014	**01/11/2019**
Action ongoing	ICT Requirements Board review meetings	The corporate intelligent client function will be fulfilled by the ICT Requirements Board (IRB), a sub-group of CMT.	Philip Shears	18/12/2014	**01/11/2019**
Action ongoing	Monitoring and review of performance	Regular performance monitoring via agreed KPIs and customer satisfaction surveys to include finance. Regular review of performance.	Philip Shears	18/12/2014	**01/11/2019**
Action ongoing	Robust governance	Robust governance in place in accordance with the Shareholder Agreement for the ICT partnership. The Joint Executive Committee and Joint Scrutiny Committee are meeting bi-monthly, and the Strata Board meets every 4 weeks, with appropriate representation from Teignbridge at all levels	Philip Shears	18/12/2014	**01/11/2019**
Action ongoing	Strata and Teignbridge DC Business Continuity Plans	Strata Business Continuity Plan in place for each LA to link into. This will ensure continuity in ICT services and an emergency website facility	David Eaton	21/11/2018	**01/11/2019**

Review Note: The Strata IT Service Continuity Plan was produced in August and provided to all three Councils who are supported by Strata. A meeting of the Strata Business Continuity group is taking place next quarter.

During the last quarter there have been two service outages. The first incident in July related to the file service which was hanging and causing severe impact to Global Desktop performance. The mitigating action planned is to replace the file servers. This work is planned for November 2019. The second incident related to a VMware Virtual Centre Failure in September. This server controls the provisioning and distribution of Virtual desktops in the Global Desktop environment. It also controls the delivery of applications to the desktop. The Strata team worked overnight to rebuilt the Global Desktop environment which highlighted the importance of the out of hours monitoring which takes place.

Work is planned for a Windows 10 upgrade for all desktops which will improve resilience in the systems that have caused outages over the last quarter and allow the updating of core systems and software.

Risk: Local Plan - Infrastructure Delivery Delay Infrastructure delay; risk of not delivering infrastructure as per the Infrastructure Delivery Plan required for the successful delivery of the commitments in the Local Plan		**Risk Code: ST40**
Unmitigated Status: High (6)	**Unmitigated Risk Impact: 2 - Medium**	**Unmitigated Risk Likelihood: 3 - High**
Mitigated Status: Medium (4)	**Mitigated Risk Impact: 2 - Medium**	**Mitigated Risk Likelihood: 2 - Medium**
Date Identified: 23 Oct 2012		**Risk Responsible Officer: Philip Shears, Simon Thornley**

Mitigation records

Mitigation Status	Mitigation	Info	Responsible Person	Date Identified	Last Review Date
Action ongoing	Direct Involvement	Direct involvement in design, costing and provision of infrastructure as necessary.	Simon Thornley	24/10/2012	**11/09/2019**
Action ongoing	Funding Streams	Ensure we are fully aware of all potential funding streams and make appropriate bids.	Simon Thornley	24/10/2012	**11/09/2019**
Action ongoing	Ongoing Review of Infrastructure Delivery Plan	Keep Infrastructure Delivery Plan under review.	Simon Thornley	24/10/2012	**11/09/2019**
Action ongoing	Planning Application Process	Planning application and pre-application process.	Rosalyn Eastman	24/10/2012	**11/09/2019**
Action ongoing	S.106 and Planning Conditions	Section 106 Agreements and Planning Conditions to be used.	Rosalyn Eastman	24/10/2012	**11/09/2019**
Action ongoing	Work with Stakeholders	Work with agencies, developers, land owners and other stakeholders.	Simon Thornley	24/10/2012	**11/09/2019**

Review Note: Progress continues on various transport and other infrastructure proposals.

Risk: Local Plan - Planned Development Delayed or Not Happening Planned development is delayed or does not happen due to an economic downturn, infrastructure provision delay, unexpected delivery costs, landowners sitting on land and developers having different priorities. This could lead to a loss of New Homes Bonus, shortage of employment growth, an impact on Business rate retention, an out of date local plan and under-delivery of the 5 yr supply leading to a possible loss of appeals.		**Risk Code: ST41**
Unmitigated Status: High (6)	**Unmitigated Risk Impact: 2 - Medium**	**Unmitigated Risk Likelihood: 3 - High**
Mitigated Status: Medium (4)	**Mitigated Risk Impact: 2 - Medium**	**Mitigated Risk Likelihood: 2 - Medium**
Date Identified: 23 Oct 2012		**Risk Responsible Officer: Philip Shears, Simon Thornley**

Mitigation records

Mitigation Status	Mitigation	Info	Responsible Person	Date Identified	Last Review Date
Action ongoing	Achievable Allocations	Ensure allocations are achievable and available in plan preparation.	Simon Thornley	24/10/2012	**11/09/2019**
Action ongoing	Infrastructure Investment	Invest in infrastructure necessary for development via New Homes Bonus and Community Infrastructure Levy and through bids into other funds.	Simon Thornley	24/10/2012	**11/09/2019**
Action ongoing	Viablity Evidence	Prepare and take account of appropriate viablity evidence.	Simon Thornley	24/10/2012	**11/09/2019**
Action ongoing	Work with Developers, Landowners and other Stakeholders	Work with developers, landowners and other stakeholders to encourage development.	Simon Thornley	24/10/2012	**11/09/2019**

Review Note: There is some indication that delivery of new homes in the current year has reduced compared with previous years - will need to keep an eye on that. Coincides with an increased housing target of 760 pa (up from 620) based on national planning policy.

Risk: Failure to deliver the Council Strategy Failure to deliver the key objectives and outcomes of the Council Strategy due to: no money to deliver, no capacity to deliver, a loss of political willingness, change of political direction – local and national, a change of view and priorities by our partners, loss of key staff and local intelligence, unreliable data leading to poor decisions & direction, a lack of engagement of staff, unforeseen issues outside of our control, , too broad a spread of actions, poor leadership, poor planning, governance and monitoring of performance leading to: missed opportunities, moving out of scope of the project, duplication, lost opportunities due to sole focus on the strategy objectives, a loss of reputation, customer satisfaction and trust, unplanned changes, a lack of co-ordination and direction and the risk of over promising and under delivering.	**Risk Code: ST42**

Unmitigated Status: High (6)	**Unmitigated Risk Impact: 3 - High**	**Unmitigated Risk Likelihood: 2 - Medium**
Mitigated Status: High (6)	**Mitigated Risk Impact: 3 - High**	**Mitigated Risk Likelihood: 2 - Medium**
Date Identified: 20 Jul 2016		**Risk Responsible Officer: Philip Shears**

Mitigation records

Mitigation Status	Mitigation	Info	Responsible Person	Date Identified	Last Review Date
Action ongoing	Budget planning	Financial monitoring of each T10 and inclusion in the annual budget planning cycle	Steve Wotton	20/07/2016	**25/11/2019**
Action ongoing	Clear links to other Council and partner strategies and plans	Links to other strategies and plans to be monitored for changes/updates and the impact of these assessed on the relevant T10 programme	Simon Thornley	20/07/2016	**25/11/2019**
Action ongoing	Communication planning	Regular planned communications and engagement with Members, partners, the public	Emma Pearcy	20/07/2016	**25/11/2019**
Action ongoing	Ensure adequate staff resources	Adequate staff to be maintained to deliver the key objectives of the strategy	Philip Shears	20/07/2016	**25/11/2019**
Action ongoing	Overall project and programme oversight	By CLT to, redirect resources, provide direction, avoid duplication and keep the T10 programmes on track	Philip Shears	20/07/2016	**25/11/2019**
Action ongoing	Partnership relationship management	Good relationship maintenance with our partners, through keeping them up to date and involved where appropriate with T10 programme projects and PIs	Philip Shears	20/07/2016	**25/11/2019**
Action ongoing	Programme Managers/Business Managers meetings with Portfolio Holders	Regular meetings between Business Leads and Portfolio Holders to keep them up to date with progress and any issues arising	Philip Shears	20/07/2016	**25/11/2019**
Action ongoing	Project planning	Project management by the Business Improvement and Development (BID) team. Systems & procedures in place to ensure effective forward planning, evidence gathering, monitoring of outcomes etc	Liz Gingell	20/07/2016	**25/11/2019**
Action ongoing	Regular progress monitoring	Reporting to CLT, Informal Leadership & O&S on progress with the T10 programme outcomes, planning for changes to meet new requirements, external challenges/demands etc	Liz Gingell	20/07/2016	**25/11/2019**
Action ongoing	Review mechanism	To deal with significant changes	Simon Thornley	20/07/2016	**25/11/2019**

Review Note: The three year review of strategy currently in progress, involving consultation with customers, Members and officers. Until the review of the strategy is completed and the revised strategy approved the risk of not being able to deliver the strategy is higher.

Risk: Failure to adopt Local Plans: Greater Exeter Strategic Plan and Teignbridge Local Plan Review Councillors do not agree to the plan's contents, or in the case of the GESP no agreement between councils can be reached.

The Local Plan Inspector finds the local plan unsound or legally flawed and cannot recommend its adoption

Risk Code: ST43

Unmitigated Status: Very High (9)	**Unmitigated Risk Impact: 3 - High**	**Unmitigated Risk Likelihood: 3 - High**
Mitigated Status: Medium (3)	**Mitigated Risk Impact: 3 - High**	**Mitigated Risk Likelihood: 1 - Low**
Date Identified: 21 Sep 2017		**Risk Responsible Officer: Philip Shears, Simon Thornley**

Mitigation records

Mitigation Status	Mitigation	Info	Responsible Person	Date Identified	Last Review Date
Action ongoing	Appropriate SEA and HRA	Ensure that appropriate resources are put into SA/SEA and HRA during plan preparation and consider external review before submission	Simon Thornley	21/09/2017	**15/11/2019**
Action ongoing	Conformity with GESP	Ensure that work on the Teignbridge Local Plan review continues to take full account of emerging GESP strategy, and vice versa	Simon Thornley	15/11/2017	**15/11/2019**
Action ongoing	Consultation	Prepare consultation strategies for local plans and review before each proposed consultation stage, checking against SCI and legal requirements	Simon Thornley	21/09/2017	**15/11/2019**
Action ongoing	Critical review of plans and policies	Ensure that plans and policies are reviewed, internally and (where considered necessary) externally before publication and submission	Simon Thornley	21/09/2017	**15/11/2019**
Action ongoing	Duty to cooperate agreements	Ensure duty to cooperate statements are prepared and agreed with all relevant outside bodies at an appropriate level before plans are submitted	Simon Thornley	21/09/2017	**15/11/2019**
Action ongoing	Duty to cooperate processes	Setting up, maintaining and/or taking a full part in duty to cooperate discussions and maintaining appropriate records of discussions and agreements, including in particular the Devon DTC protocol	Simon Thornley	21/09/2017	**15/11/2019**
Action ongoing	Evidence	Preparing and maintaining a proportionate evidence base during the preparation of local plans. Critically assess the need to update and reflect evidence before submitting a plan.	Simon Thornley	21/09/2017	**15/11/2019**
Action ongoing	National Planning Policy	Maintaining an up to date knowledge of national planning policies (NPPF, PPG, ministerial statements and white papers in particular)	Simon Thornley	21/09/2017	**15/11/2019**
Action ongoing	Political support	Ensure information to and involvement of leading and other councillors as appropriate during plan preparation	Simon Thornley	21/09/2017	**15/11/2019**
Action ongoing	Qualified staff	Employing sufficient numbers of suitably qualified and experienced staff within the spatial planning team	Simon Thornley	21/09/2017	**15/11/2019**
Action ongoing	Review other plans	Reviewing the progress of other local authorities' plans and inspector's comments/questions and reports to pick up on latest trends and policy interpretations	Simon Thornley	21/09/2017	**15/11/2019**
Action ongoing	Training	Ensuring that appropriate Continual Professional Development and other training is undertaken by spatial planning team members	Simon Thornley	21/09/2017	**15/11/2019**

Review Note: TDC has approved a new Local Development Scheme (timetable) covering Local Plan parts1 and 2 and GESP. EDDC has agreed the GESP timetable and the other 2 GESP councils are due to follow suit after Purdah is over. GESP Member Forum and Teignbridge Local Plan Working Group meetings are ongoing and public consultations are due in the new year on the Local Plan pt1 (Draft, Proposed Submission and Submission) and GESP (Site Options and Draft Policies).

Risk: Flood risk management A lack of appropriate flood risk management of Council land and/or property. A lack of management of flood risk associated with new development through increased surface water runoff or development in flood risk areas through the lack of planning guidance. A lack of working with partners such as the Environment Agency, Devon County Council and other Risk Management Authorities.			**Risk Code: ST44**
Unmitigated Status: High (6)	**Unmitigated Risk Impact: 3 - High**	**Unmitigated Risk Likelihood: 2 - Medium**	
Mitigated Status: Medium (3)	**Mitigated Risk Impact: 3 - High**	**Mitigated Risk Likelihood: 1 - Low**	
Date Identified: 15 Aug 2017		**Risk Responsible Officer: Tony Watson**	

Mitigation records

Mitigation Status	Mitigation	Info	Responsible Person	Date Identified	Last Review Date
Action ongoing	- Local Flood Risk Management Strategy	Work in accordance to the principals set out in the Lead Local Flood Authority's Local Flood Risk Management Strategy for the management of flood risk within the district.	Richard Rainbow	05/11/2018	**10/09/2019**
Action ongoing	Coastal flood and Erosion works	Promote Coastal Flood and Erosion works within the district including improvement works on our own assets	Richard Rainbow	15/08/2017	**10/09/2019**
Action ongoing	Flood risk management schemes	Promote flood risk management schemes within the district together with improvement works to our own assets	Richard Rainbow	15/08/2017	**10/09/2019**
Action ongoing	Planning guidance and application review	Planning application review and associated provision of guidance to the planning authority with regard to flood risk management, surface water disposal and coastal erosion	Rosalyn Eastman	15/08/2017	**10/09/2019**
Action ongoing	Regular meetings with key partners	Regular meetings with key partners including the Environment Agency, Devon County Council and other Risk Management Authorities	Richard Rainbow	15/08/2017	**10/09/2019**

Review Note: Management of Flood Risk within the district together with our response and proactive measures is continually reviewed by the Drainage and Coastal team and funding opportunities are sought from various sources to proactively deal with any issues which come to light.

Risk: Flood risk resilience A lack of flood risk management plans including supporting of Community Plans and Emergency Flood Response plans.
A lack of flood risk resilience associated with new development through increased surface water runoff or inappropriate development in flood risk areas through the lack of planning guidance.
A lack of working with partners such as the Environment Agency, Devon County Council and other Risk Management Authority.

Risk Code: ST45

Unmitigated Status: High (6)	**Unmitigated Risk Impact: 3 - High**	**Unmitigated Risk Likelihood: 2 - Medium**
Mitigated Status: High (6)	**Mitigated Risk Impact: 3 - High**	**Mitigated Risk Likelihood: 2 - Medium**
Date Identified: 05 Nov 2018		**Risk Responsible Officer: Tony Watson**

Mitigation records

Mitigation Status	Mitigation	Info	Responsible Person	Date Identified	Last Review Date
Action ongoing	Local Flood Risk Management Strategy	Work in accordance to the principals set out in the Lead Local Flood Authority's Local Flood Risk Management Strategy for the management of flood risk within the district associated with all sources	Richard Rainbow	05/11/2018	**10/09/2019**
Action ongoing	Local Resilience Forum	Work in accordance with the Multi-Agency Flood Plan and continued development of TDC's Flooding Response Plan	Richard Rainbow	05/11/2018	**10/09/2019**
Action ongoing	Planning Guidance and Review	Planning application review and associated provision of guidance to the planning authority with regard to flood risk management, surface water disposal and coastal erosion	Rosalyn Eastman	05/11/2018	**10/09/2019**
Action ongoing	Promotion of Flood Resilience schemes	Promotion of community flood plans and individual property protection schemes. Work with partner organisations to promote an increase in awareness of flood risk and promote resilience measures	Richard Rainbow	05/11/2018	**10/09/2019**

Review Note: Management of Flood Risk Resilience and its emergency response is continually reviewed jointly by the Drainage and Coastal team and the Emergency Planning Officer. Where appropriate resilience projects and funding opportunities are sought from various sources to proactively increase resilience in the district.

Risk: Failure of ICT security measures leading to a cyber attack Failure to identify, assess and put in place ICT security measures that protect from cyber attack the network and information systems that support essential service delivery. This could lead to financial loss, service delivery failure, disruption, damage/corruption of data a loss in public confidence and reputation		**Risk Code: ST46**
Unmitigated Status: Very High (9)	**Unmitigated Risk Impact: 3 - High**	**Unmitigated Risk Likelihood: 3 - High**
Mitigated Status: Medium (4)	**Mitigated Risk Impact: 2 - Medium**	**Mitigated Risk Likelihood: 2 - Medium**
Date Identified: 14 Nov 2018		**Risk Responsible Officer: Amanda Pujol**

Mitigation records

Mitigation Status	Mitigation	Info	Responsible Person	Date Identified	Last Review Date
Action needed	Cyber security awareness training	All staff to complete e-learning/awareness training on cyber security	Tim Slater	14/11/2018	**01/11/2019**
Action ongoing	Cyber security risk management regime	Make sure that the 10 Steps to cyber security are followed	Robin Barlow	14/11/2018	**01/11/2019**
Action ongoing	ICT Business Continuity Plan	The ICT Business Continuity plan includes cyber risk together with our response to any cyber attacks	David Eaton	14/11/2018	**01/11/2019**
Action ongoing	ICT cyber security lead	ICT cyber security lead for Teignbridge DC	Sue Heath	14/11/2018	**01/11/2019**
Action ongoing	Incident response policy	There is an incident response policy that covers any security risks/ threats or incidents to premises and information, that defines the procedure to record these	Sue Heath	14/11/2018	**01/11/2019**
Action ongoing	Information governance group	An Information Governance Group that has periodic meetings inclusive of a discussion on cyber risk and reports to SLT on cyber risk	Sue Heath	14/11/2018	**01/11/2019**
Action ongoing	Internal audit review	Testing and assurance on cyber risk is included in Strata's Internal Audit Plan.	Laurence Whitlock	14/11/2018	**01/11/2019**
Action needed	Mobile device/agile working policy	Mobile device/agile working policy that includes guidance on working outside of our managed offices areas and the use of own devices/pc's/laptops	Sue Heath	14/11/2018	**01/11/2019**
Action ongoing	Strata Monthly Report	An overview of threats and incidents is included in the Stata monthly performance report.	Laurence Whitlock	14/11/2018	**01/11/2019**
Action ongoing	User awareness	Regular messages and updates on cyber risk to staff. Clearly displayed posters and messages in workplaces	Jane Sanders	14/11/2018	**01/11/2019**

Review Note: Cyber security awareness training - Strata have sourced a cost effective solution for the three partner councils which is currently being evaluated.

Mobile device and agile working risks will be incorporate in an all encompassing Acceptable Use Policy which is still in draft. Management comments to be sought and move to final version for release to staff by mid November.

Corporate Risk Management Report (Incl. Mitigations)

Report for 2019/20
Filtered by Folder: Strategic Leadership Team - 2. Corporate Risks (Risks)
Not Including Child Projects records, Including Mitigation records

Key to Performance Status:

Mitigation: **Action needed** | **Action ongoing** | **Action completed** | **No status set**

Risks: **Review overdue (0+)** | **Very High (9+)** | **High (6+)** | **Medium (3+)** | **Low (1+)**

Corporate Risk Management Report (Incl. Mitigations)

Risk: Attacks on Staff Attacks on staff in relation to Teignbridge District Council core business matters. Risk of injury or death due caused by physical attacks and the risk of verbal and intuitive threats to staff while involved in any Council work or activity. This could be at anytime during the Council's hours of operation, at any location and either with others or alone, lone working and working from/at home		**Risk Code: CP01**
Unmitigated Status: High (6)	**Unmitigated Risk Impact: 3 - High**	**Unmitigated Risk Likelihood: 2 - Medium**
Mitigated Status: Medium (4)	**Mitigated Risk Impact: 2 - Medium**	**Mitigated Risk Likelihood: 2 - Medium**
Date Identified: 01 Apr 2008		**Risk Responsible Officer: John-Paul Bove, Paul Nicholls**

Mitigation records

Mitigation Status	Mitigation	Info	Responsible Person	Date Identified	Last Review Date
Action ongoing	Annual Health & Safety Review	Annual Health & Safety Review (audit) undertaken with Managers by the Corporate Health & Safety Advisor NB: this may be by physical audit or self answer format	John-Paul Bove	26/01/2015	**02/09/2019**
Action ongoing	Employee Protection Register	Employee Protection Register to warn and inform staff and the review process	David Eaton	18/12/2014	**02/09/2019**
Action ongoing	First responder	Suitably trained and nominated person(s) to respond to incidents in Forde House. Security company employed to provide this function where appropriate, based on increased risk, and reviewed annually.	Amanda Pujol	18/12/2014	**02/09/2019**
Action ongoing	Health & Safety Policy in place (current)	Policy in place but will always need maintaining & review Health & Safety policy in place, maintained and reviewed. This includes policies & guidance on Violence & Aggression, Lone Working, Panic Alarm Function, Employee Protection Register (EPR), and Incident Reporting & Investigation. Staff wellbeing which is an important mitigation remains an HR responsibility and procedure	John-Paul Bove	01/04/2008	**02/09/2019**
Action ongoing	Health and Safety Coordination	Group to be established and maintained to ensure a co-ordinated response to all risks to staff. Meets quarterly.	John-Paul Bove	01/11/2014	**02/09/2019**
Action ongoing	Home Safeguard monitoring system	The Home Safeguard system is used for the provision of out of hours emergency cover and lone worker monitoring.	Paul Nicholls	18/12/2014	**02/09/2019**
Action ongoing	Implementation of the Health & Safety Policy	All Managers to be responsible for implementing the Health & Safety Policy as detailed in respective health & safety procedures within the policy document	Tony Watson	18/12/2014	**02/09/2019**
Action ongoing	Incident Support Responders	Suitably trained and nominated person(s) to respond to incidents in Forde House to act in support of the first responder. Staff to be trained in de-escalation techniques	John-Paul Bove	16/11/2018	**02/09/2019**

Corporate Risk Management Report (Incl. Mitigations)

Mitigation records

Mitigation Status	Mitigation	Info	Responsible Person	Date Identified	Last Review Date
Action ongoing	Local procedures (Teams or Services)	To be developed and implemented by teams/services as they will have differing ways of implementing control measures they formulate resulting from risk assessment.	Tony Watson	18/12/2014	**02/09/2019**
Action ongoing	Lone working procedure	Lone working procedure in place that includes the provision of mobile phones, personal attack alarms and lone worker record updating	John-Paul Bove	01/04/2008	**02/09/2019**
Action ongoing	Staff training	Staff training program in place but will always need maintaining & review A Staff Induction programme in place. Training is included in the PDP process undertaken by line managers and should include training as identified by risk assessment.	John-Paul Bove	01/04/2008	**02/09/2019**

Review Note: Individual teams have individual arrangements for the management of lone working and violence. Some teams are actively monitoring and reviewing arrangements - others less so. STRATA close to go live on a lone worker monitoring and emergency alarm solution. Provision of appropriate audit software would enable this process to be easier to monitor centrally.

Lone worker, violence and aggression and first responder policies and procedures currently under review and being consulted on by multiple departments. Once complete de-escalation training to be developed.
Basic health and safety training for all staff currently under development to include some violence and aggression information. Suite of health and safety training appropriate to relevant levels under review to ensure competence throughout the organisation.

Corporate Risk Management Report (Incl. Mitigations)

Risk: Partnership management Lack of partnership management that can lead to poor performance/effectiveness, breakdown in working relationships, council budget pressures, poor customer service & service delivery. Partnership includes risks associated with formal partnerships and those organisations we work with and provide funding for/advise/share information with, combined authorities, collaboration, devolution, Strata, Greater Exeter etc	**Risk Code: CP03**

Unmitigated Status: Very High (9)	**Unmitigated Risk Impact: 3 - High**	**Unmitigated Risk Likelihood: 3 - High**
Mitigated Status: Medium (3)	**Mitigated Risk Impact: 3 - High**	**Mitigated Risk Likelihood: 1 - Low**
Date Identified: 20 Jul 2016		**Risk Responsible Officer: Kay OFlaherty**

Mitigation records

Mitigation Status	Mitigation	Info	Responsible Person	Date Identified	Last Review Date
Action ongoing	A shared vision	An agreed shared vision across different organisations that has benefits for both organisations and local people	Philip Shears	20/07/2016	**25/11/2019**
Action ongoing	Management of partnership risk by services	Partnership risk management within those services working with partners	Philip Shears	20/07/2016	**25/11/2019**
Action ongoing	Partnership failure contingency	Have in place recourse to an independent mediator or critical friend	Philip Shears	21/07/2016	**25/11/2019**
Action ongoing	Partnership governance	Work together on governance arrangements to regulate the operations of the partnership; to provide structure to the management of the partnership; to help to define roles and responsibilities; and to ensure accountability	Philip Shears	20/07/2016	**25/11/2019**
Action ongoing	Partnership list	List of current partnerships and those we work with, reviewed annually by the Corporate Management team	Kay OFlaherty	20/07/2016	**25/11/2019**
Action ongoing	Partnership performance	Partnership performance monitored and reviewed through: A shared plan; defined roles; financial monitoring; delivery of well defined outcomes; sufficient capacity and resources to deliver; efficient & effective service delivery; good value for money; performance management systems in place; good communication; well evidenced decision making	Philip Shears	21/07/2016	**25/11/2019**

Review Note:

Risk: Contractor Poor Performance/Failure Contractor poor performance/failure resulting in the Council being put under unecessary risk of failing to deliver public services and not achieving efficiency or value for money.		**Risk Code: CP05**
Unmitigated Status: High (6)	**Unmitigated Risk Impact: 3 - High**	**Unmitigated Risk Likelihood: 2 - Medium**
Mitigated Status: Low (2)	**Mitigated Risk Impact: 2 - Medium**	**Mitigated Risk Likelihood: 1 - Low**
Date Identified: 01 Apr 2008		**Risk Responsible Officer: Rosie Wilson**

Mitigation records

Mitigation Status	Mitigation	Info	Responsible Person	Date Identified	Last Review Date
Action ongoing	Actively promote the ten year Council Strategy when talking to suppliers/contractors	Actively promote ten year Council Strategy when talking to suppliers/contractors	Rosie Wilson	01/04/2008	**01/11/2019**
Action ongoing	All new procurements have a standardised approach with standardised tendering practises	All new procurements have a standardised approach with standardised tendering practises using an e-tendering system, (ProContract) as well as using standard documentation (including standard T&C's).	Rosie Wilson	01/04/2008	**01/11/2019**
Action completed	Contract management is on the 3 year procurement improvement plan	A contract management toolkit will be developed and implemented, as per the 3-year improvement plan, which will be rolled out to managers as a means of ensuring good contractor performance.	Lucy Ford	01/04/2008	**01/11/2019**
Action ongoing	Contract Procedure Rules are in place and are reviewed annually	Contract Procedure Rules are in place to support the financial regulations within Teignbridge and are reviewed annually to ensure that they are contemporary with procurement legislation and policy.	Rosie Wilson	01/04/2008	**01/11/2019**
Action ongoing	Contracts are awarded to suppliers demonstrating the right mix of quality and value for money	Contracts are awarded to the most economically advantageous tenderer, which is a combination of quality and price.	Rosie Wilson	01/04/2008	**01/11/2019**
Action ongoing	Factors that are proportionate to the nature of the contract will be evaluated at the tender stage	We will take quality factors that are proportionate to the nature of the contract as well as its risk and impact profile in to account when evaluating tenders to ensure that the right service provider is selected to complete the contract.	Rosie Wilson	01/04/2008	**01/11/2019**
Action ongoing	Put relevant accreditation checks in place	We will seek to check relevant accreditation from contractors/suppliers during the tender stage, where it is proportionate to do so. Such accreditation may include ISO certification, relevant licensing or other certification.	Rosie Wilson	01/04/2008	**01/11/2019**
Action ongoing	Seek quality assurance from contractors/suppliers	We will seek quality assurance from contractors/suppliers during tender evaluations. Such assurance may be in the form of certification (i.e. ISO 9001), quality policy or through the contractor's submitted method statement proposing how they will fulfil the contract.	Rosie Wilson	01/04/2008	**01/11/2019**
Action ongoing	The Corporate Procurement Officer (CPO) supports all procurements over the value of £50,000	The CPO supports all procurements over the value of £50,000, as per the Contract Procedure Rules.	Rosie Wilson	01/04/2008	**01/11/2019**
Action ongoing	Training is provided, which emphasises the importance of value for money in procurement	Corporate Procurement provides training on procurement, which emphasises the importance of value for money, which extends to ensuring that the right supplier is selected for the contract and service provider and that the contract is adequately managed.	Rosie Wilson	01/04/2008	**01/11/2019**

Review Note:

Corporate Risk Management Report (Incl. Mitigations)

Risk: Failure to Collect or Loss of Income Failure to collect income due to poor internal control or loss of income due to fraud.		**Risk Code: CP07**
Unmitigated Status: High (6)	**Unmitigated Risk Impact: 2 - Medium**	**Unmitigated Risk Likelihood: 3 - High**
Mitigated Status: Medium (4)	**Mitigated Risk Impact: 2 - Medium**	**Mitigated Risk Likelihood: 2 - Medium**
Date Identified: 01 Apr 2008		**Risk Responsible Officer: Sue Heath**

Mitigation records

Mitigation Status	Mitigation	Info	Responsible Person	Date Identified	Last Review Date
Action ongoing	Anti Fraud Theft and Corruption Strategy	The Anti Fraud Theft and Corruption Strategy emphasises the Council's opposition to fraud theft and corruption and sets out the procedures for investigation and prevention.	Sue Heath	01/04/2008	**27/09/2019**
Action ongoing	Bank Reconciliation / Waybill Reconciliation / Budget & SD Arrears Monitoring	Financial Services undertake bank reconciliations to detect any banking irregularities. Waybills (used to record income from outlying acticvities) are also reconciled regularly.	Martin Flitcroft	12/08/2008	**27/09/2019**
Action ongoing	Cash Handling Procedures	Managers of income collection functions are required to obtain signed statements from their staff confirming that they have read and understood the cash handling requirements of their post	Sue Heath	12/08/2008	**27/09/2019**
Action ongoing	Cashless Council	The Council is reducing the volume of payments by cash and encouraging more automated payment.	Amanda Pujol	13/01/2017	**27/09/2019**
Action ongoing	Code of Conduct	The Council expects its employees and members to comply with their respective Codes of Conduct which are outlined on induction and provided on the intranet for reference.	Tim Slater	01/04/2008	**27/09/2019**
Action ongoing	Employee References	The Council obtains references from potential employees regarding their honesty and integrity before making an offer of employment.	Tim Slater	01/04/2008	**27/09/2019**
Action ongoing	Financial Instructions	The Council's Financial Instructions specify the rules for income collection, including points of sale as well as debtor accounts. Debt collection statistics are monitored. Irregularities must be notified immediately to the Section 151 Officer (Internal Audit).	Sue Heath	01/04/2008	**27/09/2019**
Action ongoing	Fraud Awareness Guide for Managers	Fraud awareness guidance has been produced for managers to alert them to the risks of fraud.	Sue Heath	08/04/2009	**27/09/2019**
Action ongoing	Fraud Hotline / Web Form	A freephone Fraud Hotline and Web Form are provided and publicised, to encourage both citizens and staff to report any concerns either in person or anonymously.	Sue Heath	01/04/2008	**27/09/2019**
Action ongoing	Internal Audit Function	The Council has an Internal Audit service which reviews declarations of interest and reviews the adequacy of controls designed to prevent loss of income and fraud within systems.	Sue Heath	01/04/2008	**27/09/2019**
Action ongoing	PCIDSS	The Council is compliant with the Payment Card Industry Data Security Standard.	Amanda Pujol	13/01/2017	**27/09/2019**
Action ongoing	Prosecution of Offenders	The Council prosecutes offences of theft wherever possible and publicises this as a deterrent to other staff.	Sue Heath	01/04/2008	**27/09/2019**
Action ongoing	Secure Collection	Secure collection services are used where appropriate.	Martin Flitcroft	11/03/2013	**27/09/2019**
Action ongoing	Staff Training	Managers have responsibility to ensure staff employed on income collection duties are properly trained in the required procedures and systems are properly documented.	Tim Slater	01/04/2008	**27/09/2019**
Action ongoing	Whistleblowing Policy	The Council has a Whistleblowing Policy to encourage staff to raise concerns about fraud, theft or corruption.	Sue Heath	01/04/2008	**27/09/2019**

Review Note:

Risk: Future proofing the workforce (was Failure to Improve Staff Capability and Capacity) A lack of suitable staff with the relevant competencies, including senior managers, to meet future Council service provision needs			**Risk Code: CP08**
Unmitigated Status: Medium (4)	**Unmitigated Risk Impact: 2 - Medium**	**Unmitigated Risk Likelihood: 2 - Medium**	
Mitigated Status: Medium (4)	**Mitigated Risk Impact: 2 - Medium**	**Mitigated Risk Likelihood: 2 - Medium**	
Date Identified: 19 Mar 2008		**Risk Responsible Officer: Tim Slater**	

Mitigation records

Mitigation Status	Mitigation	Info	Responsible Person	Date Identified	Last Review Date
Action ongoing	Annual Learning and Development Needs Survey	Annual Learning and Development needs are ascertained annually via corporate training needs survey and reported to CLT/CLTe	Tim Slater	29/11/2013	**21/11/2019**
Action ongoing	CPD & personal development support	CPD and other personal development opportunites are supported and prioritised by line managers	Tim Slater	05/11/2008	**21/11/2019**
Action ongoing	Monitoring of salary levels	Salary levels are monitored to ensure Council remains competitive. The Council operates a pay agreement that allows for the payment of market forces supplements for professional posts	Tim Slater	19/03/2008	**21/11/2019**
Action ongoing	Staff performance Reviews	All staff should have performance reviews to identify training and development needs and have access to corporate and department training.	Tim Slater	19/03/2008	**21/11/2019**
Action ongoing	Succession planning	Succession planning identifies areas for targeted support and development opportunities	Tim Slater	19/03/2008	**21/11/2019**

Review Note:

Risk: Staff health and wellbeing (was Staff Absence/Stress/Morale) Poor workforce wellbeing leading to low morale, stress and absence and increased pressure on other staff which may result in reduced work productivity and loss of reputation as a good employer.		**Risk Code: CP09**
Unmitigated Status: High (6)	**Unmitigated Risk Impact: 3 - High**	**Unmitigated Risk Likelihood: 2 - Medium**
Mitigated Status: High (6)	**Mitigated Risk Impact: 3 - High**	**Mitigated Risk Likelihood: 2 - Medium**
Date Identified: 19 Mar 2008		**Risk Responsible Officer: Tim Slater**

Mitigation records

Mitigation Status	Mitigation	Info	Responsible Person	Date Identified	Last Review Date
Action ongoing	Benchmarking with other LA's	Benchmarking/ joint working with HR partner councils on sharing good practice and reviewing policies etc	Rachel Shannon	03/05/2017	**06/09/2019**
Action ongoing	Monitoring of staff absence rates & reporting to SLT / CMT	Staff absence rates are monitored and reported to SLT / CMT. sickness figures are provided to a Business Lead on a monthly basis	Rachel Shannon	19/03/2008	**06/09/2019**
Action ongoing	Promotion of health & wellbeing	Providing staff opportunities to improve their physical and mental health and wellbeing, promoting achievements and good practices	Tim Slater	03/05/2017	**06/09/2019**
Action ongoing	Regular meetings with trade unions and staff forum	Regular meetings with trade unions and staff forums	Tim Slater	19/03/2008	**06/09/2019**
Action ongoing	Staff engagement	Involvement in staff developing behavioural competencies to support delivery of Council values. Staff communications survey and Managing Director drop ins and briefings.	Tim Slater	15/01/2019	**06/09/2019**
Action ongoing	Supporting managers to support staff	Providing a range of tools and coaching to equip managers to support and manage their staff effectively	Tim Slater	03/05/2017	**06/09/2019**
Action ongoing	Systems & procedures for short & long term absences	Systems and procedures in place to deal with short term and long term absences	Tim Slater	19/03/2008	**06/09/2019**

Review Note: Actions in place to mitigate.

Risk: Breach of Code of Conduct by Members Breach of code of conduct by Members conduct bringing the Council into disrepute.		Risk Code: CP11
Unmitigated Status: High (6)	Unmitigated Risk Impact: 3 - High	Unmitigated Risk Likelihood: 2 - Medium
Mitigated Status: Medium (4)	Mitigated Risk Impact: 2 - Medium	Mitigated Risk Likelihood: 2 - Medium
Date Identified: 05 Sep 2007		Risk Responsible Officer: Karen Trickey, Paul Woodhead

Mitigation records

Mitigation Status	Mitigation	Info	Responsible Person	Date Identified	Last Review Date
Action ongoing	A database is kept of members interests	A database is kept of members interests. This will be reviewed following District Councillor Elections.	Karen Trickey	05/09/2007	**30/09/2019**
Action ongoing	Members' induction training	Members receive training upon election about probity ethics and the code of conduct following District Councillor elections in May 2019	Karen Trickey	05/09/2007	**30/09/2019**
Action ongoing	Members sign up to the code	The Council's Monitoring Officer has ensured all members have signed up to be bound by the code and issues advice to members following District Councillor elections in May 2019	Karen Trickey	05/09/2007	**30/09/2019**
Action ongoing	Ongoing Guidance to Members	The Monitoring Officer and the Deputy Monitoring Officer provide ongoing support and advice to members regarding the interpretation and application of the Code of Conduct.	Karen Trickey	29/08/2014	**30/09/2019**
Action ongoing	Regular Reminders to Members	Regular reminders are provided to members to keep their registers of interests up to date.	Karen Trickey	29/08/2014	**30/09/2019**
Action ongoing	Standards Committee appointment	The Council has a Standards Committee that is appointed in accordance with the regulations and members are trained. This Committee has responsibility to promote high standards of behaviour	Karen Trickey	05/09/2007	**30/09/2019**

Review Note: Review undertaken by Paul Woodhead.

Risk: Breach of Code of Conduct by Staff Breach of code of conduct by staff leading to possible fraud, dishonesty, loss of reputation, poor performance.		Risk Code: CP12
Unmitigated Status: Medium (4)	Unmitigated Risk Impact: 2 - Medium	Unmitigated Risk Likelihood: 2 - Medium
Mitigated Status: Medium (4)	Mitigated Risk Impact: 2 - Medium	Mitigated Risk Likelihood: 2 - Medium
Date Identified: 19 Mar 2008		Risk Responsible Officer: Tim Slater

Mitigation records

Mitigation Status	Mitigation	Info	Responsible Person	Date Identified	Last Review Date
Action ongoing	Benchmarking with other LA's	Benchmarking/ joint working with HR partner councils on sharing good practice and reviewing policies etc.	Rachel Shannon	03/05/2017	**01/11/2019**
Action ongoing	Code of Conduct review & guidance issue	Code of Conduct reviewed and updated following any breaches of it and guidance issued to staff	Tim Slater	19/03/2008	**01/11/2019**
Action ongoing	Continuous monitoring and improvement	Reporting to CLT and the implementation of lessons learned	Tim Slater	04/11/2016	**01/11/2019**
Action ongoing	Induction for new staff and managers	Induction for new staff and managers including code of conduct	Tim Slater	19/03/2008	**01/11/2019**
Action ongoing	Investigations undertaken	Investigations undertaken by trained managers, HR and Internal Audit. Disciplinary action taken when appropriate	Tim Slater	19/03/2008	**01/11/2019**

Review Note:

Corporate Risk Management Report (Incl. Mitigations)

Risk: Safeguarding All children, young people and adults have the right to be safe, happy and healthy and deserve protection from abuse. The council is committed to safeguarding from harm all children, young people and adults with care and support needs using any council services and involved in any of their activities, and to treat them with respect during their dealings with the council, our partners and contractors.		**Risk Code: CP13**
Unmitigated Status: High (6)	**Unmitigated Risk Impact: 3 - High**	**Unmitigated Risk Likelihood: 2 - Medium**
Mitigated Status: Medium (3)	**Mitigated Risk Impact: 3 - High**	**Mitigated Risk Likelihood: 1 - Low**
Date Identified: 08 Nov 2007		**Risk Responsible Officer: Rebecca Hewitt**

Mitigation records

Mitigation Status	Mitigation	Info	Responsible Person	Date Identified	Last Review Date
Action ongoing	Communication of safeguarding	Engagement in local and national campaigns and promoting aspects of the Safeguarding Policy internally	Rebecca Hewitt	07/11/2016	**22/11/2019**
Action ongoing	Compliance with the Safeguarding Policy	All officers must have undertaken the E-Learning Safeguarding Training and read the Safeguarding Policy on the Bridge.	Tim Slater	08/11/2007	**22/11/2019**
Action ongoing	DBS checks	Designated job roles require a DBS check (Disclosure and Barring Service).	Tim Slater	08/11/2007	**22/11/2019**
Action ongoing	Existing staff with frequent contact with vulnerable people will recieve Safeguarding Training .	All existing staff who have frequent or occasional contact with children and young people will receive a higher level of Safeguarding Training by Devon County Council Safeguarding Childrens Board every three years.	Tim Slater	27/11/2009	**22/11/2019**
Action ongoing	Joint Working	Devon Safeguarding Network set with all the local authorities that come under Devon- Led by Teignbridge.	Rebecca Hewitt	25/07/2012	**22/11/2019**
Action ongoing	Raise awareness of Safeguarding Policy with all existing staff	Link to Safeguarding Policy to be included in Chief Execs Bulletin periodically.	Rebecca Hewitt	08/08/2008	**22/11/2019**
Action ongoing	Safeguarding Policy Review	Safeguarding Policy to be regularly reviewed.	Rebecca Hewitt	27/11/2009	**22/11/2019**
Action ongoing	Safeguarding protection policy in place	Safeguarding policy in place	Rebecca Hewitt	08/11/2007	**22/11/2019**
Action ongoing	Safeguarding training	All new staff will receive Safeguarding training within 6 months of starting their job. Safeguarding training is offered on the corporate training programme	Tim Slater	08/11/2007	**22/11/2019**

Review Note: The first draft of the Teignbridge Safeguarding Policy has been produced and is currently under management review.
The cross Devon Safeguarding Officers Network continues to meet and has now confirmed their terms of reference. This group is facilitating communication with the Devon Adults Board.
Teignbridge continues to be part of the Senior Safeguarding Supervisors Network to ensure opportunities for complex case reviews and reflection.
The First Mental Health First Aid courses are currently being procured.
Safeguarding and Suicide Prevention inputs were delivered to 150staff during the Refuse and Cleansing training days.
Corporate Resilience training has received very positive feedback

Risk: Non-compliance with the Data Protection Act and General Data Protection Regulations The GDPR and DPA place additional requirements on the council that include gaining consent for data processing, informing individuals how their data will be processed and greater rights for individuals to access their data and request deletion of their data. These cover all personal data including name, address, date of birth, telephone number, bank details, location data, Internet Protocol (IP) addresses and cookie IDs, plus sensitive personal data such as race, ethnicity, political opinions, physical or mental health conditions, religious or philosophical beliefs, trade union membership, sexual life/sexual orientation, genetic and biometric data.

Risk Code: CP14

Unmitigated Status: Very High (9)	**Unmitigated Risk Impact: 3 - High**	**Unmitigated Risk Likelihood: 3 - High**
Mitigated Status: Medium (4)	**Mitigated Risk Impact: 2 - Medium**	**Mitigated Risk Likelihood: 2 - Medium**
Date Identified: 22 Aug 2017		**Risk Responsible Officer: Sue Heath**

Mitigation records

Mitigation Status	Mitigation	Info	Responsible Person	Date Identified	Last Review Date
Action ongoing	A dedicated Data Protection Officer to ensure compliance with the GDPR	A dedicated Data Protection Officer to ensure compliance with legislation.	Sue Heath	22/08/2017	**01/11/2019**
Action ongoing	Advice and process for third party use of our data, not under contract	Advice and process for third party use of our data, not under contract	Marie Downey	22/08/2017	**01/11/2019**
Action ongoing	Data Protection Impact Assessment (DPIA)	DPIA's are undertaken for all new system changes to ensure Data Protection by Design principles are followed.	Sue Heath	06/07/2018	**01/11/2019**
Action ongoing	Data protection training including changes due to GDPR	Data protection training is mandatory for all staff. Data Guardians attained GDPR certificate.	Sue Heath	22/08/2017	**01/11/2019**
Action ongoing	GDPR clause in our contracts	GDPR clause in our contracts to mitigate against data breaches by our contractors.	Marie Downey	22/08/2017	**01/11/2019**
Action ongoing	Information Asset register	Data asset register held by services including what personal data we hold, where it came from and who it is shared with.	Sue Heath	22/08/2017	**01/11/2019**
Action ongoing	Information Governance Group	Officer group in place to promote best practice and processes, reviewing risk and data breaches. The group includes Strata and Audit.	Sue Heath	22/08/2017	**01/11/2019**
Action ongoing	Personal data consent management	Processes or procedures for opting in/out of data storage & processing, in place, where applicable.	Sue Heath	22/08/2017	**01/11/2019**
Action ongoing	Personal data processing	Processes or procedures for personal data processing and record of what the processes and the lawful basis for processing, in place.	Sue Heath	22/08/2017	**01/11/2019**
Action ongoing	Process or procedure in place to report, respond to and review a data breach.	Review of breaches by the Information Management Group, reporting to SLT and incorporation of lessons learned into training points that staff are made aware of through their team meetings and Your newsletter.	Sue Heath	22/08/2017	**01/11/2019**
Action ongoing	Promotion of data protection awareness and GDPR	Through CMT, Information Governance Group, Audit Scrutiny, CABIG, Your newsletter, Metacompliance, Data Guardians etc.	Sue Heath	22/08/2017	**01/11/2019**
Action ongoing	Records retention schedule	Out of date or unused personal data stored needing checks with records retention schedule and deleting if applicable	Sue Heath	22/08/2017	**01/11/2019**
Action ongoing	Service Data Guardians	Corporate responsibility for compliance with DPA and GDPR is shared across the organisation by trained Data Guardians.	Sue Heath	14/05/2018	**01/11/2019**
Action ongoing	Technical measures to ensure data security	Strata ensure data security for our IT including end point security and access levels management through Active Directory.	Amanda Pujol	14/05/2018	**01/11/2019**

Review Note:

Corporate Risk Management Report (Incl. Mitigations)

Risk: Project management Poor project planning and management lead to failure of the project. Either failure of the whole project or part of it and the outcomes and efficiencies expected are not achieved. Opportunities to improve efficiency, use of our assets, increase income, provide 24/7 online services, improve the customer experience.		**Risk Code: CP15**
Unmitigated Status: High (6)	**Unmitigated Risk Impact: 3 - High**	**Unmitigated Risk Likelihood: 2 - Medium**
Mitigated Status: Medium (3)	**Mitigated Risk Impact: 3 - High**	**Mitigated Risk Likelihood: 1 - Low**
Date Identified: 15 Nov 2017		**Risk Responsible Officer: Kay OFlaherty**

Mitigation records

Mitigation Status	Mitigation	Info	Responsible Person	Date Identified	Last Review Date
Action ongoing	Corporate project management method	Ensure this is complied with for all projects using the project toolbox from small to medium projects and Prince 2 principles for large projects	Philip Shears	02/10/2017	**14/10/2019**
Action ongoing	Effective monitoring and reporting of project risks	Regular monitoring and formal reporting of all aspects of the project progress to SLT/CMT, PH's, the Capital Programme Review Board and One Teignbridge Transformation Board	Philip Shears	02/10/2017	**14/10/2019**
Action ongoing	Key council projects risk management list	Links to the current risk registers for key & major council projects	Liz Gingell	02/10/2017	**14/10/2019**
Action ongoing	Project assurance	Ensure that project assurance for major projects is provided by either an auditor or other suitably qualified officer	Philip Shears	02/10/2017	**14/10/2019**
Action ongoing	Project lessons learned	Ensure lessons learned from running major projects are captured and reported to CMT	Kay OFlaherty	02/10/2017	**14/10/2019**
Action ongoing	Project management expertise	Make sure necessary and appropriate training is available for all those managing key council projects	Tim Slater	02/10/2017	**14/10/2019**
Action ongoing	Project risk management by services	Project risks (threats and opportunities) identified and assessed before the project starts and then managed and monitored by the project team	Philip Shears	02/10/2017	**14/10/2019**
Action ongoing	Project risk reporting to SLT and Audit Scrutiny	Reporting on key/major project risk to SLT and Audit Scrutiny	Liz Gingell	02/10/2017	**14/10/2019**
Action ongoing	Risk information provided for all key decisions	Risk information to be provided for all PH(Exec) & Council decisions, this to be included within the report templates.	Karen Trickey	02/10/2017	**14/10/2019**

Review Note:

Corporate Risk Management Report (Incl. Mitigations)

Risk: Lack of Effective Risk Management The Council fails to manage its risks properly which impacts on its ability to achieve its goals.		**Risk Code: CP16**
Unmitigated Status: High (6)	**Unmitigated Risk Impact: 3 - High**	**Unmitigated Risk Likelihood: 2 - Medium**
Mitigated Status: Medium (3)	**Mitigated Risk Impact: 1 - Low**	**Mitigated Risk Likelihood: 3 - High**
Date Identified: 01 Oct 2008		**Risk Responsible Officer: Philip Shears**

Mitigation records

Mitigation Status	Mitigation	Info	Responsible Person	Date Identified	Last Review Date
Action ongoing	Audit of Risk Management Arrangements	Internal Audit review the risk management arrangements and report their findings to Corporate Leadership Team & Audit Scrutiny Committee who are responsible for monitoring the management of risk.	Sue Heath	16/10/2008	**20/11/2019**
Action ongoing	Review of Strategic and Corporate Risks and new emerging risks and opportunities	Strategic and Corporate risks are reviewed by Corporate Leadership Team & Audit Scrutiny Committee twice a year. This includes looking at new emerging risks and opportunities.	Liz Gingell	16/10/2008	**20/11/2019**
Action ongoing	Risk Management Arrangements for Partnerships	Risk Management arrangements in place for significant partnerships i.e. Building Control and Crime and Disorder Reduction Partnership.	Kay OFlaherty	27/08/2009	**20/11/2019**
Action ongoing	Risk Management is Embedded	Risk Management is embedded through the use of the corporate SPAR.net database with automatic reminders to prompt risk reviews; requirement for risks to be considered in decision making reports and capital programme PIDs (i.e. projects).	Liz Gingell	16/10/2008	**20/11/2019**
Action ongoing	Risk Management Strategy	A Risk Management Strategy is in place, is periodically reviewed and updated, and made available to staff.	Kay OFlaherty	16/10/2008	**20/11/2019**
Action ongoing	Risk Management Training	Risk Management training is available in the corporate training programme and guidance available on the intranet. Risk Management training is available to Members. The Customer Access & Improvement Group also receive regular risk management training/updates.	Liz Gingell	27/08/2009	**20/11/2019**

Review Note: The risk management strategy, risk management training notes and guidance are available on the intranet and risk training is available for teams or one to one on request.
Corporate and Strategic risks continue to be reviewed by the Audit Scrutiny Committee and Strategic Leadership Team.
Partnership risk registers are in place for our key partners such as Strata and the Building Control Partnership.
The audit of risk management arrangements in April achieved a good audit assurance opinion.