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10 December 2024

AUDIT SCRUTINY COMMITTEE

A meeting of the **Audit Scrutiny Committee** will be held on **Wednesday, 18th December, 2024** in the **Long Room, Old Forde House, Brunel Road, Newton Abbot, TQ15 4XX** at **10.00 am**

PHIL SHEARS
Managing Director

Membership:

Councillors Morgan (Chair), Radford (Vice-Chair), Jackman, Purser, Thorne, Jeffries, Ryan and Steemson

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 meeting venue 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 9 October 2024.
3. **Declarations of Interest.**
4. **Public Questions (If any)** (Pages 7 - 8)
5. **Members Questions (if any)**
Members of the Council may ask questions of the Chairman subject to procedural rules.

The deadline for questions is no later than three clear working days before the meeting.

6. **Health and Safety - Follow up**

Verbal update

- | | |
|--|-----------------|
| 7. Grant Thornton - Audit Progress Report & Sector Update | (Pages 9 - 30) |
| 8. Strategic & Corporate Risk report | (Pages 31 - 44) |
| 9. Council Tax Base 2025-26 | (Pages 45 - 50) |
| 10. Governance Action Plan Monitoring Report | (Pages 51 - 56) |
| 11. Internal Audit Progress Report | (Pages 57 - 62) |

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AUDIT SCRUTINY COMMITTEE**9 OCTOBER 2024****Present:**

Councillors Morgan (Chair), Jackman, Purser and Steemson

Apologies:

Councillors Radford, Thorne, Jeffries and Ryan

Officers in Attendance:

Martin Flitcroft, Director of Corporate

Sue Heath, Audit Manager

Christopher Morgan, Trainee Democratic Services Officer

Charles Perryman, Corporate Health & Safety Manager

Peter Barber, External Auditor

34. MINUTES OF THE PREVIOUS MEETING

It was proposed by Cllr Morgan and seconded by Cllr Steemson that the minutes of the previous meeting were agreed as a correct record and signed by the chair.

A vote was taken – all were in favour.

Resolved

that the minutes of the previous meeting were agreed as a correct record and signed by the chair.

35. DECLARATIONS OF INTEREST.

None

36. PUBLIC QUESTIONS (IF ANY)

None

37. MEMBERS QUESTIONS (IF ANY)

None

38. HEALTH AND SAFETY MANAGEMENT - PROGRESS WITH RECOMMENDATIONS

The Health and Safety Manager provided a verbal update to the committee on the progress with recommendations following the Health and Safety audit.

The Committee heard that managers were being reminded that they were responsible for health and safety within their teams, and that new guidance documents were being written for approval by Strategic Leadership Team. The changes to corporate heads of service would give the chance to bring awareness to health and safety in the new departments under them. SLT would revisit the action management plan.

The Committee discussed risk assessments. Officers would only undertake risk assessments if they were deemed competent and prepared by their line manager. An external specialist was brought in two years ago to help with writing risk assessments. There was a need to ensure managers read and renewed risk assessments. This was most important for high risk services. Fire risk assessments were undertaken for Forde House, Old Forde House, Lucsombe and Albany houses. The increase in TDC housing stock would result in more risk assessments being undertaken for these dwellings. A Housing Compliance Officer had been appointed to assist with this.

The Committee also heard about the provision of health and safety training. Specific training was provided to waste department officers who would then pass this on to others. There was a need to ensure those who receive any training remain competent on the subject of their training.

The Committee jointly agreed that it is a priority that Health and Safety training be delivered. They considered it essential that the action management plan be taken to SLT for further overview and discussion. They also requested that this item return to the next Audit Scrutiny Committee for further scrutiny.

39. GRANT THORNTON UPDATES

The Grant Thornton representative introduced the item to the Committee. He discussed the backstop reset, which would be a reset for the audit process. It was noted that there would be a lot of work required to ensure that the 2023-24 Audit would be completed on time due to the priority of presenting the next budget as well as staff vacancies. The backstop audits aimed to be completed by the end of the month.

The Committee also discussed the cost of the audits. There would be a reduction in costs for the backstop years, but as discussed at previous meetings, there would be an increase in costs going forward in order to ensure the external auditors have the staff they need to deliver the audit. A reduced overall audit workload was also going to aid in the delivery of the external audit.

The Committee heard that in terms of a going concern, the process for auditing Local Government differed to that of a business as there was an assurance that the organisation would continue providing services.

The Committee agreed that an informal meeting would be held sometime before January to be briefed on the progress of the audit. The Chair of the Audit Committee would attend the next Full Council pre-meeting in order to discuss the items recommended on from Audit Scrutiny Committee.

40. ANNUAL GOVERNANCE STATEMENT UPDATES 2021-2022 AND 2022-2023

The Audit Manager introduced the item to the Committee. It was noted that these were addendums to the Annual Governance Statements for these years due to the requirement to ensure they were current at the date they would be published.

It was proposed by Cllr Morgan and seconded by Cllr Jackman that the Committee recommends to Full Council that the Annual Governance Statement Addendums for 2021-2022 and 2022-2023 are approved.

A vote was taken – all were in favour.

Resolved

That the Committee recommends to Full Council that the Annual Governance Statement Addendums for 2021-2022 and 2022-2023 are approved.

41. 2021/22 AND 2022/23 FINAL ACCOUNTS

The Director of Corporate, Finance introduced the item. The agenda pack included the updated Annual Governance Statements as well as letters to the External Auditors.

It was proposed by Cllr Morgan and seconded by Cllr Jackman that the Committee recommends the final statement of accounts 2021/22 and 2022/23, updated Annual Governance Statements for 2021/22 and 2022/23 and letters of representation for 2021/22 and 2022/23 for approval to Council.

A vote was taken – all were in favour

Resolved

That the Committee recommends the final statement of accounts 2021/22 and 2022/23, updated Annual Governance Statements for 2021/22 and 2022/23 and letters of representation for 2021/22 and 2022/23 for approval to Council.

42. AUDIT SCRUTINY COMMITTEE - TERMS OF REFERENCE

The Audit Manager introduced the item to the Committee. The Committee were advised that the changes proposed would help streamline the approvals process for these items as well as bring the authority in line with other national Audit Committees.

It was proposed by Cllr Morgan and seconded by Cllr Steemson that the Committee recommends to Full Council that the revised terms of reference and authorisation process for the Council Tax base, the Annual Governance Statement, and the Financial Statements, are approved.

A vote was taken – all were in favour.

Resolved

that the Committee recommends to Full Council that the revised terms of reference and authorisation process for the Council Tax base, the Annual Governance Statement, and the Financial Statements, are approved.

43. INTERNAL AUDIT PROGRESS REPORT

The Audit Manager introduced the item to the Committee. The service continues to work with the Devon Audit Partnership to deliver the Audit Plan. The household support fund audit had been completed with a rating of Excellent. Terms of reference are being agreed for a Democratic Services audit, which would include looking at governance arrangements and the recording of decisions. The Health and Safety audit had resulted in a 'fair' rating and so the Health and Safety Manager had attended Audit Scrutiny Committee to discuss. In response to a question about resources, the Audit Manager discussed staffing and the corporate restructure, including plans to review resources.

It was proposed by Cllr Morgan and seconded by Cllr Jackman that the Internal Audit Progress Report be noted.

A vote was taken – all were in favour.

Resolved

that the Internal Audit Progress Report be noted.

The meeting commenced at 10.00 am and finished at 11.42 am.

Chair
Cllr Sally Morgan

Question from Chris Jeffries

Dear Sally

I hope this email finds you well. I am writing to submit a question for consideration at the next Audit and Scrutiny Committee meeting. My question relates to councillor training policies and their impact on governance and decision-making.

I observed the last full council meeting where there was a small debate surrounding seat allocation, a member raised an issue regarding attendance, which I thought was an interesting point to raise and I was surprised that it had become common for such meetings to run on low attendance.

Question:

Given the importance of robust decision-making and the need for equitable access to training for councillors, particularly concerning their ability to act as substitutes on the Planning Committee, can the committee review the council's current training policy to assess the following:

1. Whether all councillors are provided with sufficient and equal opportunities to undertake relevant training for committee participation and governance oversight;
2. How the current approach align with best practices in fostering inclusive and informed decision-making within the council; and
3. What measures can be introduced to ensure that all councillors, irrespective of their committee assignments, are adequately prepared to contribute effectively when required?

Additionally, could the committee examine how the lack of universal training opportunities impacts the council's ability to meet its statutory and governance responsibilities, particularly in areas such as transparency, accountability, and proportionality?

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Teignbridge District Council

Audit progress report and sector updates

November 2024

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The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and, in particular, we cannot be held responsible to you for reporting all the risks which may affect the Council or all weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

Introduction

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

The paper also includes a series of sector updates in respect of these emerging issues which the Committee may wish to consider.

Members of the Audit and Standards 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:

<https://www.grantthornton.co.uk/industries/public-sector/local-government/>

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.

Progress at November 2024

Financial Statements Audit

Background

Our work enables us to give an opinion as to whether the financial statements:

- give a true and fair view of the financial position of the audited body and its expenditure and income; and
- have been prepared properly in accordance with the relevant accounting and reporting framework as set out in legislation, applicable accounting standards and other directions.

Audit status – Backstopped Audits 21/22 and 22/23

In August 2024 we reported to the Audit Scrutiny Committee that the deadline for the disclaimed opinions for 21/22 and 22/23 financial years was 13 December 2024. Following the Full Council meeting 29 October 2024 where the financial statements were signed and approved and the legislation being passed on 14 November 2024, the disclaimed audit opinions were subsequently signed on 18 November 2024.

Audit status – 23/24

We commenced our planning work in early 2024 and issued the Audit Plan to the Audit Scrutiny Committee in March 2024.

Our fieldwork stage of our audit commenced at the end of September 2024. Progress at the start of the audit was hampered by the availability of one finance team member who was critical to providing a series of reports needed for the audit, due to his secondment into the project team for the implementation of the new finance software. In addition, due to some team members leaving the Council, retained knowledge within the team has been lost and the S151 Officer has therefore been answering a large volume of the audit queries.

We have selected journals for testing, but as our risk with journals is management override of control, we have had to test all journals posted by the S151 Officer and Deputy S151 Officer (who has since left the Council) which totals 85 journals. In total we have selected 113 journals to test to ensure that we can be assured that management override of control has not occurred.

As at the date of writing this report, the majority of our samples have been selected and the work is progressing. Management have anticipated that responses to queries and the provision of sample evidence will be delayed for the next couple of weeks due to the Finance Team preparing the budget for 2025/26, which could potentially delay the audit work.

Progress at November 2024

Financial Statements Audit - Continued

Audit status – 23/24 – continued

Due to 21/22 and 22/23 financial statements being subject to the backstop legislation, the materiality values for the 23/24 are lower than they have been historically. The impact of this is that sample sizes have increased for this current year audit and therefore both the Council and Audit team are having to identify additional resources to support the audit process.

Progress at November 2024

Value for Money

Under the 2020 Audit Code of Practice, we are required to undertake sufficient work to satisfy ourselves that the Council “has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.”

Our initial risk assessment will build on our understanding of your arrangements, taking into account any findings from previous work on value for money. Our risk assessment is included within our Audit Plan which was taken to the March 2024 Audit Scrutiny Committee, and covers the three criteria set out in the National Audit Office’s Code of Audit Practice:

- Financial sustainability: how the body plans and manages its resources to ensure it can continue to deliver its services;
- Governance: how the body ensures that it makes informed decisions and properly manages its risks; and
- 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.

We will keep our risk assessment under continuous review. Where appropriate, we will update our risk assessment to reflect emerging risks or findings and report this to you. Our final commentary in the Auditor’s Annual Report will include:

- a summary of our findings on any risks identified during our work;
- our judgements on the adequacy of the Council's arrangements for each of the three reporting criteria, as set out above;
- any recommendations made to management as a result of our work; and
- a follow up of progress against any recommendations raised in previous audits.

Our value for money testing for 2023/24 is ongoing and has taken longer to conclude than planned. We therefore aim to share the draft Auditors Annual report with the Council in December 2024, with the final report anticipated for the January 2025 Audit Scrutiny Committee.

Our testing has focused on arrangements for financial sustainability; governance; and improving economy, efficiency and effectiveness. For work on governance and on improving economy, efficiency and effectiveness, testing included a review of the Future High Street Fund; the effectiveness of Audit and Scrutiny and Overview and Scrutiny Committees; working relationships between officers and members (including some historical issues); and working relationships between members and other members.

Progress at November 2024

Value for Money - Continued

Our work to date has included document reviews (including budget and outturn documents); looking at minutes of and reports to Full Council, Executive, Audit and Scrutiny and Overview and Scrutiny Committees; watching recordings of a number of meetings of each of those bodies; reviewing findings from other external organisations (for example, Ofsted, LGA and CfGS); and conducting a series of interviews. We have interviewed: The s151 Officer; the Monitoring Officer; the Director of Place; the Audit and Information Governance Officer; the Risk Manager; the Future High Street Funds Project Lead; the Corporate Procurement Officer; and all Group Leaders.

We are now reviewing and analysing the evidence we've gathered. Our conclusions will be shared in the Auditor's Annual Report.

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Progress at November 2024 (cont.)

Other areas

Certification of claims and returns

Our work on the 2022/23 and 2023/24 Housing Benefits claim remains on-going. It is anticipated that the 2022/23 claim will be completed in December 2024 and the 2023/24 claim will commence in January 2025.

Events

We will provide technical and sector updates for the Audit Scrutiny Committee.

Audit Fees

PSAA have published their scale fees for 2023/24 [2023/24 auditor appointments and audit fee scale – PSAA](#).

For Teignbridge District Council these fees are £144,930 for the Council audit. These fees are derived from the procurement exercise carried out by PSAA in 2022. They reflect both the increased work auditors must now undertake as well as the scarcity of audit firms willing to do this work.

Meetings

During the audit we have been meeting with Martin Flitcroft at least three times a week as well as the audit team visiting the Council premises in order to conduct testing.

Audit Deliverables

Below are some of the audit deliverables planned for 2023/24.

2023/24 Deliverables	Planned Date*	Status
Audit Plan We are required to issue a detailed audit plan to the Audit Scrutiny Committee setting out our proposed approach in order to give an opinion on the Council’s 2023/24 financial statements.	22 March 2024	Complete
Audit Findings Report The Audit Findings Report will be reported to the Audit Scrutiny Committee.	January 2025 **	Not yet due
Auditors Report This includes the opinion on your financial statements.	January 2025 **	Not yet due
Auditor’s Annual Report This report communicates the key outputs of the audit, including our commentary on the Council's value for money arrangements.	January 2025 **	Not yet due

*The planned dates are subject to national timetables, agreement with officers and unforeseen technical issues that may arise during the audit period. However, our expectations is to complete all necessary work by 31/12/2024.

**We previously reported that we would report in the December 2024 Audit Scrutiny Committee however due to the Audit delays, an additional Audit Scrutiny Committee has been scheduled for January 2025.

IFRS 16 - Leases

Lessee accounting up to 31 March 2024

Until April 2024, when a local authority gained the use of an asset under a lease agreement, it had to determine whether it was a finance lease or an operating lease. The distinction was based on which entity had substantially all the risks and rewards of ownership. It was important because finance leased assets were deemed capital and accounted for on the authority's balance sheet, whereas operating lease costs were charged to expenditure over the life of the lease.

Lessee accounting from 1 April 2024

From the adoption by local government of IFRS 16 leases on 1 April 2024, the distinction between operating and finance leases for lessees has been removed. Now all leases, apart from those that are deemed low value or short term, are accounted for on balance sheet by lessees.

Asset and liability recognised

Under IFRS 16, lessees recognise their right to use an asset and also a liability for the present value of the total amount they expect to pay over the period of the agreement. Initially, the right of use asset and the liability are usually recognised at the same value, unless there have been any relevant payments before the start of the lease.

After initial recognition, the right of use asset is valued the same way as owned assets of a similar type and the liability is increased for interest due or changes in expected payments due to the application of a rate or index such as RPI, and decreased for amounts paid.

Public sector adaptation

In the public sector, the definition of a lease has been extended to include the use of assets for which little or no consideration is paid, often called "peppercorn" rentals. This is one instance where the right of use asset and associated liability are not initially recognised at the same value. For peppercorn rentals, the right of use assets are initially recognised at market value and any difference between that and the present value of expected payments is accounted for as income, similar to the treatment of donated assets.

Judgements required

Most of the information needed to determine the appropriate figures for the accounts will come from the lease agreement. However, sometimes judgements may need to be made by management. Such judgements may include:

- determining what is deemed to be a low value lease. This is based on the value of the underlying asset when new and is likely to be the same as the authority's threshold for capitalising owned assets.
- determining whether an option to terminate or extend the lease will be exercised. This is important as it affects the lease term and subsequently the calculation of the lease liability based on the expected payments over the lease term
- the valuation of the right of use asset after recognition. An expert valuer may be required to support management in this.

Lessor accounting

IFRS 16 has preserved the distinction between finance and operating lease accounting for lessors. The key things that lessors need to be aware of are:

- assets leased out for a peppercorn rental should be treated as finance leases if they have, in substance, been donated to the operator
- if the asset is sub-let, the consideration of whether the sub-lease is a finance lease or an operating lease takes account of the value and duration of the head lease rather than the value and life of the underlying asset

IFRS 16 - leases

Questions to consider

Questions for local authorities to ask themselves include:

- How have you gained assurance on completeness, that you have identified all your leases including those for a peppercorn rent?
- Have you set your threshold for low value leases?
- How have you identified all options to terminate or extend existing leases and assessed the lease term on the basis of the likelihood you will exercise them?
- 19 • Have you reconciled your operating lease commitments as disclosed in your 31 March 2023 accounts under IAS 17 to your lease liability under IFRS 16 on 1 April 2024?
- How have you gained assurance that right of use assets are carried at the appropriate value at the balance sheet date?
- If you are an intermediate lessor, have you reassessed whether the leases out are finance or operating leases with reference to the terms of the head lease?
- Have you updated your systems to ensure that the budgetary and accounting impact of all leases is identified in a timely and effective manner.

Ending the local audit backlog

A plan for restoring timely assurance to the Local Government audit system was announced by the Minister of State for Local Government and English Devolution on 30th July 2024.

When parliamentary time permits, secondary legislation is going to be used to amend the Accounts and Audit Regulations [2015] and to introduce five new backstop dates:



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1. Financial years up-to-and-including 2022/23: 13 December 2024;
2. Financial year 2023/24: 28 February 2025;
3. Financial year 2024/25: 27 February 2026;
4. Financial year 2025/26: 31 January 2027;
5. Financial year 2026/27: 30 November 2027; and
6. Financial year 2027/28: 30 November 2028.

Paul Dossett, Grant Thornton Partner and Head of Local Government, has had an article published in The MJ, where he reviews the reasons for the delays in audited accounts and considers what is required for a long-term solution:

<https://www.themj.co.uk/beyond-the-local-audit-backstop>

Key messages from the Minister are that:

For financial years up to and including 2022/23, if financial audits are not complete by 13 December 2024, disclaimed or modified opinions will be required. The Minister recognises that in most cases these may remain in place for up to two years.

The Minister's statement is, however, "crystal clear" that where there are modified opinions for financial accounts, auditors' other statutory duties – including to report on Value for Money (VfM) arrangements, to make statutory recommendations, and to issue Public Interest Reports, will still be a high priority.

There will be some limited grounds for exemption to meeting the audited accounts backstop dates: Where auditors are considering a material objection; where recourse to the court could be required; or from 2023/24, where the auditor is not yet satisfied with the body's Value for Money arrangements. Nevertheless, Councils need to be aware that the Government intends to publish a list of bodies and auditors that do not have an exemption and yet still do not meet the proposed new dates.

To help Councils comply with these arrangements, for financial years 2024/25 to 2027/28, the Minister states that the deadline for filing Category 1 'draft' (unaudited) accounts will be extended from 31 May to 30 June (allowing higher quality draft accounts); and there will be no routine inspections of local audits (by the Financial Reporting Council or by the Institute of Chartered Accountants in England and Wales) for financial years up to and including 2022/23, unless there is a clear case in the public interest to do so.

Once implemented, the hope is that the new arrangements will help to restore the robust assurance needed to underpin good governance and accountability.

For the full statement, see [Written statements - Written questions, answers and statements - UK Parliament](#).

Lessons from recent Auditors' Annual Reports

In July 2024, Grant Thornton shared findings from a review of just under 100 recent Auditors' Annual Reports (AARs), covering around 30% of all Councils in England. With around 730 different areas for improvement identified, the AARs highlighted five key areas where local government is facing increased challenge:



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1. Transformation and saving plans;
2. The Dedicated Schools Grant;
3. Financial governance and internal control;
4. Performance management and procurement; and
5. The Housing Revenue Account.



To help Councils with their challenge, Grant Thornton's Lessons report summarised suggestions for improvement into a single checklist for success.

Key questions for Audit Committees from the checklist for success:

- External audit recommendations – are we up to date with monitoring progress and implementation and prior year recommendations?
- Savings and reserves – is our medium-term financial plan up to date?
- Special educational needs and disability – are we on track with arrangements to close any deficit?
- Workforce – do we have an up-to-date strategy?
- The Housing Revenue Account – when did we last review the strategy and arrangements for governance and internal control?

Even before the July 2024 general election, local authorities were key to delivering nationally important policies. Under the new government, the sector looks likely to play an even more pivotal role as, for example, proposed reforms to planning and housebuilding get underway. Audit Committees can use the Grant Thornton checklist for success to assess how ready their organisation is to take advantage of the new opportunities likely to open-up and to step into the new, higher profile role they are likely to be invited to play.

For a full copy of the report, see [Lessons from recent auditor's annual reports \[grantthornton.co.uk\]](https://www.grantthornton.co.uk)

Learning from the new unitary councils

In September 2024, Grant Thornton published findings from Auditors' Annual Reports for eight unitary councils created since 2019 (or, where relevant, from Auditors' Annual Reports for their predecessor councils).

Grant Thornton's report includes a series of key messages for Councils who may be facing local government re-organisation in the future, including:

During the transition period

- Appoint shadow authority roles as soon as possible;
- Allocate adequate resources to planning and transformation;
- Consider how to reduce legacy staff capacity.

Financial sustainability

- Have a finance team in place at the start;
- Understand the legacy reserves position early.

Governance

- Prioritise the production of legacy accounts;
- Don't underestimate the complexity of internal audit.

Effectiveness, economy, efficiency

- Develop a performance management framework early; and
- Put in place clear strategies.

For a full copy of the report and the key messages within it, see [local government reorganisation lessons from new unitaries](#).

“Local government re-organisation is here to stay.....(but) One size does not fit all, and local government is no exception”.



Code of practice on good governance

In June 2024, SOLACE, CIPFA and Lawyers in Local Government (LLG) jointly published a new code of practice on good governance. The code provides advice and sets expectations for the three highest profile statutory roles in local government – the Head of Paid Service, the Chief Finance Officer, and the Monitoring Officer. The aim of the code is to enable these three high profile officers to effectively work together in a ‘Golden Triangle’ - to best advise members, implement decisions, and help achieve good outcomes.

This is a powerful publication because it is the first in which SOLACE, CIPFA and LLG have spoken as one voice. Whilst the Seven Principles of Public Life, or Nolan Principles, apply to all public office holders (and indeed all those in other sectors delivering public services), expectations of the three most senior statutory officers in Councils go further. The fact that this guide is targeted specifically at their three roles is therefore more than welcome.

The new code of practice sets out seven standards the “Golden Triangle” officers should comply with, alongside a series of more direct requirements they should adhere to. The code provides guidance to the three officers concerned; can be used to explain their roles more clearly to others; and provides context for conversations about the roles, the requirements, and actions to be undertaken.

Questions Audit Committees can use the code to ask themselves surround: Do we understand what our most senior officers do? And do they understand the standards they are bound by?

For a full copy of the Code of Practice, see [Code of Practice on Good Governance for Statutory Officers June 2024.pdf \(solace.org.uk\)](#)

The seven standards of the Golden Triangle are:



Understand Governance

Roles and responsibilities



Act Wisely

A duty of enquiry & the exercise of statutory functions



Lead Ethically

The Seven Principles of Public Life



Act Effectively

Robustness in working arrangements



Resource the Roles

Get the tools to do the job



Build Resilience

Deputies and development



Deliver sound decision making

The outcome of good governance

Internal Audit - supporting a healthy service

The Chartered Institute of Internal Auditors (CIIA) published an assessment of the health and status of internal audit within local government in July 2024, using research based on survey findings from 44% of all councils in the United Kingdom and Northern Ireland. The findings were stark and could make worrying reading for any Audit Committee, as survey responses unveiled:

- Fear of speaking out about key findings, including around financial sustainability;
- Difficulty in discussing financial assurance matters with Audit Committee members in public meetings;
- 24. Lack of member understanding of the work of internal audit; and
- 24. Insufficient staffing and inability to recruit to vacant posts, affecting completion of the Internal Audit plan.

New Global Internal Audit Standards (GIAS) are due to come into effect in January 2025 and can be adopted now if entities wish. They include considerations specifically for the public sector.

Respective responsibilities for members and management around supporting, overseeing, and resourcing the internal audit function can be found in the CIIA report.

Audit committees and senior management in local government should consider whether any of the findings are relevant to their organisation and, if so, consider using the transition to the new GIAS as an opportunity to challenge and revisit their practices.

For a full copy of the Institute's findings, see [An evaluation of the health of internal audit in local authorities.pdf](#) ([iaa.org.uk](https://www.iaa.org.uk))

Summary of respective responsibilities to provide:

Support:

Audit committee

Champion the internal audit function.

Senior management

Support recognition of the function throughout the organisation.

Oversight:

Audit committee

Gain an understanding of Internal Audit findings.

Discuss any disagreements with the Chief Executive and senior management.

Senior management

Assist members in understanding the effectiveness of the organisation's governance, risk management and control processes and escalate to members any matters of importance.

Resources:

Audit committee

Discuss the sufficiency of resources, both in numbers and capabilities, at least annually.

Senior Management

Engage with members to provide sufficient resources and resolve any issues around resourcing.

Annual review of local government complaints

The Local Government and Social Care Ombudsman's latest Annual Review of Local Government Complaints was published in July 2024.

The review shows that nationally, there has been an increase in the number of complaints received, an increase in the number of complaints upheld, and ongoing issues within special educational needs; housing; and adult social care services.

The review argues that complaints can be seen as a valuable source of information, and it encourages councils to use complaints information to identify early warning signs of service failure. It includes best practice resources to help councils take valuable learning from complaints, including a performance map and data tables.

Readers are advised by the review to consider, using the interactive data for those councils they are interested in:

- Uphold rates;
- Suitable remedy rates;
- Compliance rates; and
- The nature of service improvement recommendations made.

Councils should bear in mind that since April 2024 **[new overview and scrutiny: statutory guidance for councils, combined authorities and combined county authorities](#)** recommends that scrutiny committee work programmes are informed by the reports and recommendations issued by the Ombudsman.

[For a full copy of the Ombudsman's Annual Review, see Annual Review of Local Government Complaints.](#)



Homelessness and housing targets

The National Audit Office (NAO) published a report in July 2024 on the effectiveness of government in tackling homelessness.

The report noted that homelessness is now at the highest level since comparable data collection began in the early 2000s, despite local government spending on homelessness services having more than doubled since 2010/11. The report also noted that a co-ordinated government response is difficult because there was, at the time of writing the report, no strategy or published target for statutory homelessness; and, again at the time of writing the report, the Department for Levelling Up, Housing and Communities had limited power to influence other government departments' decisions on cross-cutting matters that can affect homelessness services.

The National Audit Office argued that homelessness funding is fragmented and generally short-term, inhibiting homelessness prevention work and limiting investment in good-quality temporary accommodation or other forms of housing.

New housebuilding targets announced by the new government on 30th July may help, but consistent funding and a move away from short termism and a clear strategy are also going to be essential levers that national and local government are now going to have to develop.

For a copy of the National Audit Office report, see [the effectiveness of government in tackling homelessness \(nao.org.uk\)](https://nao.org.uk).

For the government's new housebuilding targets, see [Housing targets increased to get Britain building again - GOV.UK \(www.gov.uk\)](https://www.gov.uk)

£2.44bn

Spent by local government in 2022/23 on homelessness services

60%

Proportion of local government 2022/23 total gross expenditure on housing services (excluding that relating to their own housing) that was used to deal with homelessness, up from 25% in 2010/11

15

Cross-government boards that have a remit relevant to homelessness



The social landlord role – what can councils do better?

The Housing Ombudsman published its latest Insight Report in July 2024: [Insight report - Issue 17 \(housing-ombudsman.org.uk\)](https://housing-ombudsman.org.uk/insight-report-issue-17)

The report focused on London – noting that 47% of the cases determined by the Ombudsman in 2023/24 were from residents living in a London postcode, despite the fact that just under one in six homes in the Ombudsman's membership is located within Greater London.

No other region of England has such a wide gap between the proportion of social housing and complaints, but the Ombudsman noted that outside Greater London, other councils and landlords should also take note of the recommendations and learning points, especially in other urban areas, as they provide vital indicators of where things go wrong and how to stop that from happening.



The report recommends that landlords:

- Foster a positive complaints culture - leadership and governance should be seen to support the complaints' function, including promoting internal cooperation and engagement with the complaints process;
- Don't lose sight of the person at the centre of a complaints issue – try to ameliorate the impact of issues outside the landlord's full control and avoid blame. Be clear about landlord responsibilities where resolution involves dealing with third parties;
- Show that the resident's experience is important – ensure that details are taken and recorded appropriately so that residents feel listened to; the right solution is found to resolve the issue swiftly; and the communication to the resident is courteous and accurate;
- Remember that complaint handling is a landlord's opportunity to regain a resident's trust after they have had a bad experience; and
- Use insight and intelligence from complaints strategically. This ranges from effective root cause analysis of casework through to identifying risks and horizon scanning.

The report makes good reading for members looking to better understand how they can help to stop things going wrong in the council's relationship with residents.



Devolution

On 16th July 2024, the new Deputy Prime Minister wrote a [Letter to Local Leaders](#) setting out the new government's ambition to:

- Devolve new powers over transport, skills, housing, planning and employment support;
- Provide more regions with integrated settlement and with access to financial flexibility;
- Move away from a deal-based approach, "setting out clear conditions and a clear offer in return for places seeking devolution agreement"; and
- Enshrine a presumption towards devolution, so that places can take on new powers automatically if they meet certain conditions.

28 On the English Devolution Bill one day later, the government started arrangements to legalise a new devolution framework; address within it growth drivers such as employment and planning; and make devolution the "default setting".

How and when the details of the new devolution revolution will work remains to be seen, but the Deputy Prime Minister has made it clear that new arrangements will be tailored to sensible economic geographies so that local leaders can act at the scale needed to effectively deploy their powers. In most cases that will require councils to come together in new combined authorities. Councils are now encouraged to begin discussions with their neighbouring authorities on this basis.

Members will need to start asking themselves both how ready their organisation is, and how ready their neighbours are.



Ministry of Housing, Communities & Local Government



Audit Committee resources

The Audit Committee and organisational effectiveness in local authorities (CIPFA):

<https://www.cipfa.org/services/support-for-audit-committees/local-authority-audit-committees>

LGA Regional Audit Forums for Audit Committee Chairs

These are convened at least three times a year and are supported by the LGA. The forums provide an opportunity to share good practice, discuss common issues and offer training on key topics. Forums are organised by a lead authority in each region. Please email ami.beeton@local.gov.uk LGA Senior Adviser, for more information.

Public Sector Internal Audit Standards

<https://www.gov.uk/government/publications/public-sector-internal-audit-standards>

Code of Audit Practice for local auditors (NAO):

<https://www.nao.org.uk/code-audit-practice/>

Governance risk and resilience framework: material for those with a leadership responsibility on good governance (CfGS):

<https://www.cfgs.org.uk/material-for-those-with-a-leadership-responsibility-on-good-governance/>

The Three Lines of Defence Model (IAA)

<https://www.theiia.org/globalassets/documents/resources/the-iias-three-lines-model-an-update-of-the-three-lines-of-defense-july-2020/three-lines-model-updated-english.pdf>

Risk Management Guidance / The Orange Book (UK Government):

<https://www.gov.uk/government/publications/orange-book>

CIPFA Guidance and Codes

The following all have a charge, so do make enquiries to determine if copies are available within your organisation.

Audit Committees: Practical Guidance For Local Authorities And Police

<https://www.cipfa.org/policy-and-guidance/publications/a/audit-committees-practical-guidance-for-local-authorities-and-police-2022-edition>

Delivering Good Governance in Local Government

<https://www.cipfa.org/policy-and-guidance/publications/d/delivering-good-governance-in-local-government-framework-2016-edition>

Financial Management Code

<https://www.cipfa.org/fmcode>

Prudential Code

<https://www.cipfa.org/policy-and-guidance/publications/t/the-prudential-code-for-capital-finance-in-local-authorities-2021-edition>

Treasury Management Code

<https://www.cipfa.org/policy-and-guidance/publications/t/treasury-management-in-the-public-services-code-of-practice-and-crosssectoral-guidance-notes-2021-edition>



**Teignbridge District Council
Audit Scrutiny Committee
18th December 2024
Part i**

Strategic and Corporate 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:

- (1) Note 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 and other risks including ST14 Fraud & corruption and ST24 Breach of finance and contract rules.

Martin Flitcroft
Director of Corporate Services
Email: Martin.Flitcroft@teignbridge.gov.uk

Legal Implications

No direct implications beyond effective risk management are key to meeting Council's legal duties.

Paul Woodhead
Monitoring Officer
Email: Paul.Woodhead@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.

Amanda Pujol
Director of Customer Services and Transformation
Email: Amanda.Pujol@teignbridge.gov.uk

Environmental/ Climate Change Implications

Environmental and climate change implications have been identified alongside mitigating actions within the Report; the most relevant risks include:

ST31 – the impact of not reducing our energy use and contribution to CO₂. ST42 – Failure to deliver the council strategy. ST44 – Flood risk resilience. ST45 – Flood risk management.

William Elliot

Climate Change Officer

Email: william.elliott@teignbridge.gov.uk

Report Author

Jack Williams

Data & Performance Analyst

Email: Jack.Williams@teignbridge.gov.uk

Executive Member

Corporate Resources – John Parrott

Appendices/Background Papers

Appendix A – Risk report

PURPOSE

To provide Members with an overview of the current status of the Council's corporate and strategic risks.

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 currently 24 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', which apply to many sections of the council, and we have corporate processes in place to deal with them.

Of these 36 risks 3 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 the risk scores.

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

- 0 risks have a high impact and high likelihood score of 9 (3x3)
- 3 risks have a medium impact and high likelihood score of 6 (2x3)
- 6 risks have a high impact and medium likelihood score of 6 (3x2)

Corporate & Strategic Risk Matrix – Mitigated Risks				
Risk Likelihood	3 - High	No Risks	3 Risks CP11, ST41, ST11	No Risks
	2 - Medium	1 Risk CP12	10 Risks ST02, CP09, ST17, CP08, ST25, ST19, ST32, CP15, ST46, ST40	6 Risks CP01, ST29, ST08, ST20, ST42, ST45
	1 - Low	1 Risk CP05	11 Risks ST14, CP13, CP07, ST24, ST31, ST09, ST06, ST28, CP14, ST26, ST37	4 Risks CP16, ST44, ST43, CP17,
		1 – Low	2 – Medium	3 - High
		Risk - Impact		

Risk reviews

These are carried out by the risk Responsible Officer monthly for very high (9) risks, quarterly for high (6) twice a year for medium risk (3-4) risks and once a

year for low (2) risks. This includes a review of each risk, its mitigations and risk impact and likelihood scores.

In addition to the regular reviews, meetings with the Risk Responsible officer and those managing the risk are held to review the scope of the risk, causes and impact, and mitigations in more depth.

RISK REPORTS

A report listing the Corporate & Strategic risks is provided as Appendix A

Details of those risks with 'Action needed' mitigations statuses or a very high mitigated status of 9, are provided below. The 'Action needed' statuses are colour coded to match the risk matrix above.

Risk: CP01 Attacks on Staff

Description: 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.

Last reviewed: 16.10.2024

Risk unmitigated status: 6 – high

Current mitigated status: 6 – high (previous review was 6 – high)

Table of mitigations with actions needed:

Mitigation Status	Mitigation	Info
Action needed	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
Action needed	Health and Safety Committee	Group to be established and maintained to ensure a co-ordinated response to all risks to staff. Meets quarterly.
Action needed	Home Safeguard lone worker monitoring	Home Safeguard will provide the initial call handling for the Mobile Worker app which is available for TDC staff lone worker monitoring. They require the TDC staff member to be set up formally on the MW app by STRATA and for the

		Lone Worker notification form to be completed. http://tdcintranet/content/health-and-safety/lone-worker-guidance/lone-worker-monitoring-form/
Action needed	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
Action needed	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.
Action needed	Lone working procedure	Lone working procedure in place that includes the provision of mobile phones, personal attack alarms and lone worker record updating
Action needed	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.

Review note:

Policy and services level practices remain/are in place. Approaches are not consistent, but this reflects the wide range of activities, locations experience and interactions/expectations of "others".

The provision of suitable and sufficient resources (Persons & tools) at the place and time of any need remains the primary concern.

Personal attack alarms were being trialled (supplied by EDDC) but they have been withdrawn as these were end of life. The Strata MW App has been upgraded the EDDC Home Safeguard part of the process is not effective. Strata have commenced a review of alternative LW Apps, no timeframe for a suitable solution and or implementation/rollout is currently in prospect.

Awareness training has been rolled out and further courses are planned.

Risk: CP05 Contractor Poor Performance / Failure

Description: Contractor poor performance/failure resulting in the Council being put under unnecessary risk of failing to deliver public services and not achieving efficiency or value for money.

Last reviewed: 06.11.2024

Risk unmitigated status: 6 – high

Current mitigated status: 1 – low (previous review was 1 – low)

Table of mitigations with actions needed:

Mitigation Status	Mitigation	Info
Action needed	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
Action needed	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.

Review note:

Training on the new Procurement Act 2023 is starting to roll out but we haven't covered everyone. Contract Procedure Rules still need to be rewritten and submitted to council.

Risk: CP17 Health and Safety Compliance for Housing Stock

Description: Non-Compliance of Health and Safety Regulations in respect of Teignbridge District Council Housing Stock

Last reviewed: 13.11.2024

Risk unmitigated status: 6 – high

Current mitigated status: 3 – medium (previous review was 6 – high)

Table of mitigations with actions needed:

Mitigation Status	Mitigation	Info
Action needed	KPIs reported quarterly to SLT	Key Performance Indicator dashboard to be constructed and reported to SLT quarterly

Review note:

The status of this risk has been reduced as we now have a Housing Compliance Officer in place. New procedures and monitoring have been set up and the actions highlighted in the Internal Audit have been completed and reported back to Audit Scrutiny committee. Reporting to SLT yet to be agreed therefore detailed as "action needed"

Risk: ST11 Failure to Comply with Health & Safety Legislation

Description: 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.

Last reviewed: 16.10.2024

Risk unmitigated status: 9 – high

Current mitigated status: 6 – medium (previous review was 6 – medium)

Table of mitigations with actions needed:

Mitigation Status	Mitigation	Info
Action needed	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.
Action needed	Approved Policies and procedures in place	Health and Safety Policy and procedures in place and subject to regular revisions.
Action needed	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.
Action needed	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.

Review note:

H&S training needs of staff need to be consistently identified, and we need to ensure that this / these are delivered updated / provided on a regular basis in a suitable manner for the employees involved. A plan has been proposed to address this by reminding managers of their responsibilities and the HR review of the Induction process.

Incident reporting and Site inspection processes are under review, support for online H&S management software now delayed by referral to Strata project team.

Risk assessments must be consistently reviewed and/or managed re the risk to which their staff are exposed so as to mitigate these risks to their knowledge and satisfaction.

Participation and contribution to the TDC health & safety committee (HSC) is poor / has declined. There is a statutory requirement to consult, and it would be difficult to evidence that this Duty is being met.

Reporting structure for HSM changes the reporting lines and will need to be suitably resourced to ensure effectiveness.

Approvals & authorisation processes are in need of review, Arrangements are largely robust, but the provision / uptake of H&S information is a concern.

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

Description: 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.

Last reviewed: 18.11.2024

Risk unmitigated status: 6 – high

Current mitigated status: 3 – medium (previous review was 2 – low)

Table of mitigations with actions needed:

Mitigation Status	Mitigation	Info
Action needed	ICT Requirements Board review meetings	The corporate intelligent client function will be fulfilled by the ICT Requirements Board (IRB), a sub-group of CMT.
Action needed	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
Action needed	Strata Business plan approved annually	The Strata Business Plan sets out the intended projects and identifies funding

Review note:

The Architecture Board is now in place to ensure that any requests for new systems are designed, and full needs requirements assessed and captured, prior

to any systems procurement. We are currently reviewing our own internal process and project board to ensure processes are clear for managers and it aligns with the new governance structure Strata has put into place. This should be completed by end of November. Consultation needs to commence to scope and agree the Strata business plan for 25/26 to ensure it meets the organisations priorities. With regards to business continuity, the priority systems have been agreed with the councils and the IT Disaster Recovery plan is now being prepared, which will feed into the Strata desktop disaster recovery exercise.

Major projects/service changes

The current major council projects are listed in the table below, 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	Project	Service	Responsible Officer	Current Risk Register
VVC	Modern 25 Programme	Business Transformation	Amanda Pujol	Yes
VVC	Modern 25 Strategic Portfolio	Business Transformation	Sarah Knight	Yes
VVC	Financial Management System	Finance	Martin Flitcroft	Yes
VVC	Income Management system	Finance	Martin Flitcroft	Yes
CS	Fleet Decarbonization	Waste & Recycling	Chris Braines	Yes
IIP	UK Shared Prosperity Fund	Economy	Alex Lessware	No register, but comprehensive issues log is actively used for programme
AROOH	Local Authority Housing Fund: Refugee Accommodation	Housing	Graham Davey	Yes
IIP	Dawlish link road and bridge	Spatial Planning	Charles Acland	Yes
IIP	Ridgetop Countryside Park	Green Spaces & Active Leisure	Estelle Skinner	Yes

IIP	Future High Street Fund project: Market Improvements	Economy	Tom Phillips	Yes
OAA	Broadmeadow Sports Centre Decarbonisation Phase 2 and Refurbishment	Leisure	James Teed	Yes
IIP	Future High Street Fund project: Gateway to the Town Centre and Queen Street	Economy	Tom Phillips	Yes
IIP	George Street Car Park	Economy	Tom Phillips	Yes
AROOH	Teignbridge 100: Social/Affordable housing - Sherborne House	Housing	Graham Davey	Yes

ALTERNATIVE OPTIONS

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

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.

Risk status report for AS

Annual report for 2024/25 and 2024

No headings

Filtered by Prefix: Include Risk Prefix: ST, CP

Key to Performance Status:

Risks:	Review overdue (0+)	Very High (9+)	High (6+)	Medium (3+)	Low (1+)
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Risk status report for AS

Risks						
Status	Code	Title	Risk Impact	Risk Likelihood	Executive Member	Risk Responsible Officer
High (6)	CP01	<u>Attacks on Staff</u>	3 - High	2 - Medium	Corporate Resources	Paul Nicholls, Charles Perryman
High (6)	CP11	<u>Breach of Code of Conduct by Members</u>	2 - Medium	3 - High	Corporate Resources	Paul Woodhead
High (6)	ST29	<u>Failure to maintain sufficient management capacity & capability</u>	3 - High	2 - Medium	Strategic Direction	Neil Blaney, Martin Flitcroft, Amanda Pujol
High (6)	ST08	<u>Economic Uncertainty</u>	3 - High	2 - Medium	Business, Economy and Tourism	Neil Blaney, Martin Flitcroft
High (6)	ST11	<u>Failure to Comply with Health & Safety Legislation</u>	3 - High	2 - Medium	Corporate Resources	Paul Nicholls, Charles Perryman
High (6)	ST20	<u>Poorly Managed Election</u>	3 - High	2 - Medium	Corporate Resources	Cathy Ruelens
High (6)	ST41	<u>Local Plan - Planned Development Delayed or Not Happening</u>	3 - High	2 - Medium	Planning	Alex Lessware, Helen Williams
High (6)	ST42	<u>Failure to deliver the Council Strategy</u>	3 - High	2 - Medium	Strategic Direction	Philip Shears
High (6)	ST45	<u>Flood risk resilience</u>	3 - High	2 - Medium	Waste Management and Environmental Health	Neil Blaney, Richard Rainbow

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Risk status report for AS

Risks						
Status	Code	Title	Risk Impact	Risk Likelihood	Executive Member	Risk Responsible Officer
Medium (4)	ST02	<u>Failure to control and manage finance</u>	2 - Medium	2 - Medium	Corporate Resources	Martin Flitcroft
Medium (4)	CP09	<u>Staff health and wellbeing (was Staff Absence/Stress/Morale)</u>	2 - Medium	2 - Medium	Corporate Resources	Tim Slater
Medium (4)	ST17	<u>Inability to Recruit and Retain Staff</u>	2 - Medium	2 - Medium	Corporate Resources	Tim Slater
Medium (4)	CP08	<u>Future proofing the workforce (was Failure to Improve Staff Capability and Capacity)</u>	2 - Medium	2 - Medium	Corporate Resources	Tim Slater
Medium (4)	ST25	<u>High Levels of Customer Dissatisfaction</u>	2 - Medium	2 - Medium	Corporate Resources	Tracey Hooper, Emma Ingle, Amanda Pujol
Medium (4)	ST19	<u>Poor or Ineffective Business Continuity Management</u>	2 - Medium	2 - Medium	Corporate Resources	Neil Blaney, David Eaton
Medium (4)	ST32	<u>Non Compliance with Section 106 Agreements and CIL notices</u>	2 - Medium	2 - Medium	Planning	Neil Blaney
Medium (4)	ST40	<u>Local Plan - Infrastructure Delivery Delay</u>	2 - Medium	2 - Medium	Planning	Alex Lessware
Medium (4)	CP15	<u>Project management</u>	2 - Medium	2 - Medium	Corporate Resources	Sarah Knight
Medium (4)	ST46	<u>Failure of ICT security measures leading to a cyber attack</u>	2 - Medium	2 - Medium	Corporate Resources	Sue Heath, Amanda Pujol
Medium (3)	ST26	<u>Poor Public Relations Management</u>	3 - High	1 - Low	Strategic Direction	Amanda Pujol, Louise Raymond
Medium (3)	CP16	<u>Lack of Effective Risk Management</u>	3 - High	1 - Low	Corporate Resources	Jack Williams
Medium (3)	ST37	<u>Failure of ICT infrastructure and systems not meeting business needs or not</u>	3 - High	1 - Low	Corporate Resources	Amanda Pujol

Risk status report for AS

Risks						
Status	Code	Title	Risk Impact	Risk Likelihood	Executive Member	Risk Responsible Officer
		<u>being fit for purpose</u>				
Medium (3)	ST44	<u>Flood risk management</u>	3 - High	1 - Low	Waste Management and Environmental Health	Neil Blaney, Richard Rainbow
Medium (3)	ST43	<u>Failure to adopt Teignbridge Local Plan</u>	3 - High	1 - Low	Planning	Neil Blaney, Alex Lessware, Michelle Luscombe
Medium (3)	CP17	<u>Health and Safety Compliance for Housing Stock</u>	3 - High	1 - Low	Communities, Housing & IT	Graham Davey
Low (2)	ST14	<u>Fraud and Corruption</u>	2 - Medium	1 - Low	Corporate Resources	Sue Heath
Low (2)	CP13	<u>Safeguarding</u>	2 - Medium	1 - Low	Corporate Resources	Rebecca Hewitt
Low (2)	CP07	<u>Failure to Collect or Loss of Income</u>	2 - Medium	1 - Low	Corporate Resources	Sue Heath
Low (2)	CP12	<u>Breach of Code of Conduct by Staff</u>	1 - Low	2 - Medium	Corporate Resources	Tim Slater
Low (2)	ST24	<u>Finance - Breach of Financial Instructions & Contract Rules</u>	2 - Medium	1 - Low	Corporate Resources	Neil Blaney, Martin Flitcroft, Amanda Pujol, Philip Shears
Low (2)	ST31	<u>Climate Change - the impact of not reducing our energy use and contribution to CO2 emissions</u>	2 - Medium	1 - Low	Waste Management and Environmental Health	David Eaton
Low (2)	ST09	<u>Inadequately prepared to manage the impacts of a major emergency in the District</u>	2 - Medium	1 - Low	Waste Management and Environmental Health	David Eaton
Low (2)	ST06	<u>Statutory Requirements Not Met</u>	2 - Medium	1 - Low	Corporate Resources	Paul Woodhead
Low	ST28	<u>Major damage to our</u>	2 -	1 - Low	Corporate	David Eaton

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Risk status report for AS

Risks						
Status	Code	Title	Risk Impact	Risk Likelihood	Executive Member	Risk Responsible Officer
(2)		<u>physical premises and/or working environment</u>	Medium		Resources	
Low (2)	CP14	<u>Non-compliance with Data Protection Legislation</u>	2 - Medium	1 - Low	Corporate Resources	Sue Heath
Low (1)	CP05	<u>Contractor Poor Performance/Failure</u>	1 - Low	1 - Low	Corporate Resources	Rosie Wilson

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**Teignbridge District Council
Audit Scrutiny
18 December 2024
Part i**

COUNCIL TAX BASE 2025/26

Purpose of Report

To consider the proposed council tax base 2025/26 as shown at appendix A

Recommendation(s)

Audit Scrutiny Committee to approve the council tax base of 51,562 for 2025/26 at appendix A of the agenda report

Financial Implications

The financial implications are principally to formulate the predicted council tax numbers to allow all preceptors to identify their income from the precept they set for the financial year 2025/26.

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Legal Implications

The estimate has to be approved by Council and notified to the major preceptors between 1 December 2024 and 31 January 2025. See section 2.2 of the report.

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Risk Assessment

The major risk is that the estimate is not accurate and results in a deficit in income from council tax for all preceptors – see section 3.

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Environmental/ Climate Change Implications

There are no direct climate change implications within this report.

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Executive Member

Councillor John Parrott – Executive Member for Resources

Appendices/Background Papers

App A – Council tax base 2025/26

1. PURPOSE

- 1.1 To consider the proposed council tax base 2025/26 as shown at appendix A.

2. BACKGROUND

- 2.1 The council tax base is the estimated number of band D equivalent properties in the district for next year less a small allowance for likely collection losses. The details are shown at section 1 of appendix A. The council tax for each of district, county, fire, police and towns/parishes multiplied by the council tax base gives the income or precept which the district pays to each authority. The district is responsible for collecting council tax.
- 2.2 The estimate for next year must be based on information available on the 30 November. It has to be approved by Audit Scrutiny and notified to the major preceptors - county, fire and police between 1 December 2024 and 31 January 2025. Similarly towns and parishes also need the council tax base for their area to calculate their council tax from their precept.
- 2.3 The initial data is extracted from the council tax records. This includes the deduction for council tax support which reduces the base. Finally an estimate is made of the growth in the number of dwellings to 2025/26 based on recent history and this has been calculated at 0.9%. Thus a total of 52,668.2 is the estimated number of band D properties for next year.
- 2.4 The estimated number is then multiplied by the collection rate and this has been assumed to be at the same rate as the current year of 97.9% giving 51,562 for 2025/26. For Teignbridge this base means that at the current council tax level of £196.41 just over £10.1 million of income would be generated next year. This is 1.2% or £122,000 more than in the current year. Estimated 2025/26 income for all preceptors is shown at appendix A section 2 based on the current council tax.

3. RISKS

- 3.1 The risk is the variation in calculating the likely equivalent band D council tax numbers which is influenced by projected housebuilding, numbers in receipt of council tax support and the level of collection from council tax payers. These risks are mitigated by careful analysis of existing data and trends to determine future projections.

4. GROUPS CONSULTED

- 4.1 Parish and town councils are advised of their individual council tax numbers.

5. DATE OF IMPLEMENTATION (CONFIRMATION OF DECISION SUBJECT TO CALL-IN)

- 5.1 Immediate – no call in.

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Section 1

Council Tax Base adjustment for Council Tax Support (CTS) and estimated growth						
	Estimated 25/26 Band D Number	24/25 Council Tax £	Estimated Income £	Estimated Collection Rate %	Estimated Net Income £	Estimated 25/26 Base
Full band D at November 2024	56,514.7	2,394.70	135,335,750			
less CTS at November 2024	-4,316.3	2,394.70	-10,336,240			
Starting point based on Nov 2024	52,198.4		124,999,510			
Anticipated growth at 0.9%	469.8	2,394.70	1,125,030			
Total (rounded)	52,668.2	2,394.70	126,124,540	97.9%	123,475,520	51,562

Section 2

2025/26 Expected Council Tax (CT) Income at Current Council Tax Levels compared with 2024/25			
Preceptor	Estimated CT Base Number	24/25 Council Tax £	Expected income £
2025/26 expected income (rounded)			
Towns and parishes	51,562	108.44	5,591,380
District	51,562	196.41	10,127,290
County	51,562	1,715.67	88,463,380
Fire	51,562	99.68	5,139,700
Police	51,562	274.50	14,153,770
Total (rounded) shows a 1.2% increase in expected income		2,394.70	123,475,520
2024/25 expected income (rounded)			
Towns and parishes	50,939	108.44	5,523,830
District	50,939	196.41	10,004,930
County	50,939	1,715.67	87,394,510
Fire	50,939	99.68	5,077,600
Police	50,939	274.50	13,982,760
Total (rounded)		2,394.70	121,983,630

Teignbridge District Council
Audit Scrutiny
18 December 2024
Part 1

GOVERNANCE – IMPROVEMENT PLAN MONITORING

Purpose of Report

- To give members of the Audit Scrutiny Committee an overview of progress against the Governance Improvement Plan which was agreed at full Council on 29 October 2024.

Recommendation(s)

The Audit Scrutiny Committee is recommended to note the report.

Financial Implications

As set out in the [report to full Council 29 October 2024 para. 3.1.1 and 3.1.2.](#)

Legal Implications

As set out in the [report to full Council 29 October 2024 para. 3.1.2.](#)

Risk Assessment

As set out in the [report to full Council 29 October 2024 paras 3.3.1 and 3.3.2.](#)

Environmental / Climate Change Implications

No direct implications.

Report Author

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Executive Member

Cllr Richard Keeling – Leader of the Council

1. INTRODUCTION / BACKGROUND

- 1.1 A [Corporate Peer Review](#) was undertaken by the Local Government Association in January 2024. Recommendations made by the Peers have been set out in an Action Plan which was [approved by Council](#) on 29 October 2024.
- 1.2 In addition to the Peer Review, the Council's governance has also been scrutinised externally by the Centre for Governance and Scrutiny (CfGS) and the Council's external auditor, Grant Thornton. Improvement actions relating to member and officer roles and relations were also recorded in the Council's Annual Governance Statement as follows:

Issue	Planned Action
<p><u>Member and Officer roles and relationships</u></p> <p>Good working relationships are crucial to good governance. The Centre for Governance and Scrutiny (CfGS) were commissioned to review officer/member roles and responsibilities, including consideration of values, behaviours, and ethical issues, and the constitutional provisions supporting these.</p> <p>The Peer Review completed in January 2024 has also made recommendations around enhancing communication and collaboration, strengthening trust and moral, and implementing methods for effective decision making.</p> <p>Planned development of the new Member and Officer protocol, and the Constitution review, which are essential components of the governance framework have been delayed.</p>	<p>Work is ongoing to implement the recommendations from both reviews. Specific actions relevant to this issue, remaining to be addressed in 2024-25 include:</p> <ul style="list-style-type: none"> - Completing the Constitution Review. Workshops have been held on various topics and feedback from these will be used to inform a revised Constitution. - Finalising the Member and Officer protocol. This will give clarity of roles and aid decision making. A draft protocol will be reviewed by the Procedures Committee in July 2024 before presenting full Council for approval. - Continuing the enhanced member training programme. - Delivering the new Council Strategy which is currently in progress. Member and other stakeholder working groups are being held, to ensure they are full engaged with this. The Strategy will help give clarity and direct the work of the Council when it is completed.

1.3 It is noted that the Governance Improvement Plan is targeted and focused on specific actions to address the Peers' observations, and that these generally mirror the governance themes within the AGS and other reviews. The LGA are re-visiting the Council in February 2025 to review progress.

1.4 The Governance Improvement Plan is appended below with notes in **red text** and *italic* where actions are due.

2. CONCLUSION & RECOMMENDATION

Members are asked to note the report.

3. GROUPS CONSULTED

Not applicable.

4. DATE OF IMPLEMENTATION (CONFIRMATION OF DECISION SUBJECT TO CALL-IN)

Not applicable.

Governance Improvement Plan – Audit Scrutiny update – 18th December 2024

Theme: Relationships			
Action	Measure	Lead officer / member	Timescale
Senior Officer Availability for Group Meetings	Senior Leadership and Senior Management Team officers will be available to attend meetings with the Council's various political groups to discuss and advise on relevant topics on council agendas, questions and topic areas identified in advance.	Senior Leadership Team, Group Leaders	On request

Theme: Constitution			
Action	Measure	Lead officer / member	Timescale
54 Defining strategic roles and responsibilities	Develop an Executive Members / Strategic Leadership Team charter that clarifies respective roles, responsibilities and commitments and embeds this into the Council's constitution. Establish role profiles for Executive Members, clarifying their duties and accountability, including communicating relevant information throughout the Council. <i>Update Dec 2024: The agenda for full Council 14th January 2025 includes a report on the Constitution.</i>	Managing Director / Leader	December 2024
Governance and Constitution Review	Having completed the first stage review with the Centre for Governance and Scrutiny, a task and finish group has been created to review and recommend to Full Council, amendments and changes to the constitution.	Monitoring Officer / Leader	July 2025
Decision making flow-chart	Linked to the constitution review, update website with a simple explanation on how council decisions are made. This information should be accessible to councillors, officers, stakeholders, businesses and residents and act as an index that also leads to more detailed information (e.g. links to constitution sections).	Democratic Service Team Leader	March 2025

Theme: Council Strategy and Partnerships			
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Action	Measure	Lead officer / member	Timescale
Adopt and implement a new 'One Teignbridge' Council Strategy	<p>Following engagement with the community and partners in shaping the Council Strategy, the Council will adopt the strategy and accompanying action plan that sets out priorities and key actions over the life of the Strategy.</p> <p>Update Dec 2024: Following public consultation, a final version of the Strategy is being taken to full Council 14th January 2025.</p>	Director of Place / Head of Partnerships and Strategy	January 2025
Refresh Council Strategy Performance and Risk Monitoring Framework	Overhaul existing Council Strategy monitoring processes and systems to streamline reporting of key progress indicators and ensure that budget considerations are at the forefront of planning and implementation. Our monitoring framework will also monitor ongoing customer needs and community feedback, so that it can be used to help inform Partnership Board recommendations and Council Strategy Action Plan decisions.	Director of Place / Head of Partnerships and Strategy	July 2025
Ongoing engagement with Town and Parish Councils	An ongoing programme of communication involving detailed workshops on key issues like town planning to build trust, cooperation, and community involvement. This work will involve understanding one another's priorities and potentially co-creating a charter for mutually beneficial working relationships.	Director of Place / Head of Partnerships and Strategy	On-going

Theme: Functioning authority

Action	Measure	Lead officer / member	Timescale
Appoint Opposition Overview and Scrutiny Chairs	Appoint a chair and vice-chair from opposition political parties to Overview and Scrutiny Committee to foster greater transparency and fairness.	Leader	May 2025

Routine briefings ahead of complex decisions	Continue specialist officer briefings for councillors ahead of all complex (determined by the relevant Executive Member/s) committee decisions and provide updates and (ordinarily) annual refresher sessions throughout long-term project implementation (like Modern 25) or decision-making phases, including reminders about previous council decisions.	Lead officers will vary per theme	Ad hoc
Centralised Record of Council Decisions	Enhance or replace existing systems into a centralised and searchable repository of all council decisions and subsequent progress with projects. This will ensure transparency, accountability and easy access to up to date information for councillors, officers and members of the public.	Democratic Service Team Leader	April 2025
Essential Officer Training	Implement and maintain an ongoing programme of officer training centred on the council constitution; officer/member protocol; and ensuring timely and effective communication with councillors, town and parish councillors and other key partners.	Head of Human Resources and Organisational Development	April 2025
Establish an Invest to Save Budget	Bring forward a medium-term financial plan and annual budget with an 'Invest to Save' provision that grows to at least £500,000, enabling us to allocate resources to delivering long-term efficiencies.	Director of Corporate	February 2025
Introduce a new modern finance system	Retain sufficient staff resources to ensure delivery of the project, with dedicated project managers at both Teignbridge District Council and Strata.	Director of Corporate	May 2026

Teignbridge District Council

Audit Scrutiny

18 December 2024

Part 1

INTERNAL AUDIT PROGRESS REPORT

Purpose of Report

To advise members of the internal audit work completed and in progress.

Recommendation(s)

The Audit Scrutiny Committee is recommended to note the report.

Financial Implications

None. The internal audit service is currently within budget.

Legal Implications

None. The Council is meeting its statutory duty to undertake an internal audit in accordance with the Accounts and Audit Regulations.

Risk Assessment

Risks are taken into account when planning internal audit work.

Environmental / Climate Change Implications

None.

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Executive Member

Councillor Richard Keeling – Executive Member for Resources

1. INTRODUCTION / BACKGROUND

- 1.1 Internal audit provides an independent opinion on the Council's risk management, control environment, and governance. A [plan of audit work](#) was approved by members in August 2024. This report shows progress against that plan. It also summarises the findings of completed audits.

2. AUDIT PLAN PROGRESS 2023-2024

SYSTEM	STATUS	ASSURANCE
<u>Core Financial Systems</u>		
Main Accounting & Budgetary Control	Planned Q4	-
Creditor Payments	Planned Q4	-
Debtors	Planned Q4	-
Payroll	Planned Q4	-
<u>Other Systems / Projects</u>		
Housing Temporary Accommodation	June 2025	-
Housing Finance	June 2025	-
Housing Household Support Fund	Completed	Excellent
Procurement	Commenced	-
Ombudsman Complaint Code	Planned Q4	-
Democratic Services Review	On Hold	-
Data Protection	Planned Q4	-
Climate Change	Planned Q4	-
Business Continuity Management	In Progress	-
Emergency Planning	In Progress	-
Purchasing Cards (new system)	Completed	Good
Partnerships and Funding Arrangements	Completed	Good
Communications – Social Media	Planned Q4	-
Waste and Recycling	In Progress	-
Risk Management	Planned Q4	-
National Fraud Initiative	Ongoing	-
Fraud Risk Analysis	Ongoing	-
Governance	Ongoing	-

2.2 The Assurance Opinion descriptions for the work listed above are as follows:

Key to Assurance Opinions:		
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	★★	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 achieve 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.

2.3 Follow up checks are also undertaken to review progress with action plans agreed during audits. These are also included in the summary below.

3. CONCLUSION

Internal Audit work is progressing reasonably well and assurance has generally been positive.

Internal Audit Findings – Overview 18 December 2024

PROJECT TITLE	SUMMARY
<p>Partnership and Funding Arrangements</p> <p>Audit Opinion: Good ☆☆☆</p>	<p>The governance framework for partnerships includes a partnership toolkit, partnership agreement template and assessment tool for service managers to utilise. The council's partnership register annual review is currently taking place. Service managers complete a partnership annual self-assessment declaration, and the outcome of these assessments is included within the Annual Governance Statement considered by the Audit Scrutiny Committee.</p> <p>There are a number of organisations which are independent from the council but have an impact on its service areas. In order to maintain effective partnerships, councillors sit on the various committees and forums that are responsible for them. For transparency purposes councillor representation at the outside bodies are shown on the council website, along with each councillor's register of interests.</p> <p>Funding is available for voluntary and community groups. Some are allocated through service level agreements with specific organisations, while many are simply one-off grants to voluntary bodies or communities through the Councillors' Community Fund. Voluntary sector grants are reviewed and reported to the Overview and Scrutiny on an annual basis. The sampling exercise of the voluntary sector funding arrangements concluded that the agreed funding amounts for 2024-2025 matched the signed one year service level agreements and receipt of quarterly monitoring information before the next quarterly payment made in advance.</p> <p>We sampled twelve partnerships gaining assurance that effective governance arrangements, performance monitoring and financial management were in place for all apart from the Teign Estuary and Coastal Partnership for which we are still awaiting the evidence.</p> <p>Recommendations included updating the partnership register to reflect that the South Devon and Dorset Coastal Authorities Group and associated South West Coast Group is no longer hosted by the council with no funding commitments. Also, for the South Devon Coastal Local Action Group the funding stream has ended, and the council no longer has any involvement. Furthermore, the council is no longer part of the Visit South Devon Board.</p>

PROJECT TITLE	SUMMARY
Follow Up Audits The effectiveness of audits is increased if agreed actions are implemented. The audit cycle allows for a follow up check to be made on any important recommendations at an agreed time after each review. Details of recently completed follow ups are shown below:	
Car Park Follow Up Audit Opinion: Good ☆☆☆	Original audit: February 2024 Followed up: November 2024 1 of the 10 recommendations actioned and implemented. A further update will be provided at the meeting.
Managing Health and Safety within the Council Audit Opinion: Fair ☆☆	Original audit: May 2024 Followed up: August 2024 and November 2024 5 of the 25 recommendations actioned and implemented. 20 remain on-going with progress being made. The responsible officer will be attending the meeting to give a further update.

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