

YOU ARE REQUESTED TO ATTEND A MEETING OF THE CORPORATE GOVERNANCE COMMITTEE TO BE HELD IN THE JOHN MEIKLE ROOM, THE DEANE HOUSE, BELVEDERE ROAD, TAUNTON , TA1 1HE ON MONDAY 16TH MARCH 2009 AT 18:15.

AGENDA

1. Apologies
2. Minutes of the meeting of the Corporate Governance Committee held on 16 December 2008 (attached)
3. Public Question Time
4. Declaration of Interests. To receive declarations of personal or prejudicial interests, in accordance with the Code of Conduct
5. Standards Committee Annual Report 2008. Report of the Chairman of the Standards Committee (attached) Anne Elder
6. Risk Management Update. Verbal report updating the Committee on the current position Adrian Gladstone-Smith
7. Changes to the Constitution. Report of the Legal and Democratic Services Manager (attached) Tonya Meers
8. Review of the Internal Audit Charter. Report of the Group Auditor, South West Audit Partnership (attached) Chris Gunn
9. Internal Audit Plan 2009/2010. Report of the Group Auditor, South West Audit Partnership (attached) Chris Gunn
10. Internal Audit Plan - Progress Review. Report of the Group Auditor, South West Audit Partnership (attached) Chris Gunn
11. Health and Safety Monitoring Report. Verbal update by the Health and Safety Advisor David Woodbury
12. Forward List of Agenda Items (to be circulated at the meeting) Shirlene Adam/Gill Croucher

Tonya Meers
Legal and Democratic Services Manager
11 March 2009

Corporate Governance Committee Members:-

Councillor Williams (Chairman)
Councillor Henley (Vice-Chairman)
Councillor Beaven
Councillor Critchard
Councillor Denington
Councillor Govier
Councillor O'Brien
Councillor Paul
Councillor Smith
Councillor A Wedderkopp
Councillor Mrs Whitmarsh



Members of the public are welcome to attend the meeting and listen to the discussion. Lift access to the main committee room on the first floor of the building is available from the main ground floor entrance. Toilet facilities, with wheelchair access, are also available. There is a time set aside at the beginning of the meeting to allow the public to ask questions



An induction loop operates to enhance sound for anyone wearing a hearing aid or using a transmitter. If you require any further information, please contact Greg Dyke on:



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Website: www.tauntondeane.gov.uk (Council, Executive, Review Board & Review Panel Agenda, Reports and Minutes are available on the Website)

Corporate Governance Committee – 16 December 2008

Present: Councillor Williams (Chairman)
Councillors Coles, Denington, Horsley, Meikle, Paul,
Mrs Smith, A Wedderkopp and Mrs Whitmarsh

Officers: Ms S Adam (Strategic Director)
Mr P Carter (Financial Services Manager)
Mrs G Croucher (Democratic Services Officer)
Mr C Gunn (Group Auditor, South West Audit Partnership)
Mr D Woodbury (Health and Safety Advisor)

Also Present: Mr B Bethall and Mr T Bowditch (Audit Commission)

(The meeting commenced at 6.15 pm)

34. Apologies/Substitutions

Apologies: Councillor Henley (Vice-Chairman) and Councillors Beaven,
Critchard and Govier

Substitutions: Councillor Coles for Councillor Henley; Councillor Meikle for
Councillor Beaven and Councillor Horsley for Councillor
Critchard

35. Minutes

The minutes of the meeting held on 30 September 2008 were taken as read
and were signed.

36. Declarations of Interest

Councillor Coles declared a personal interest as a Director of Southwest One
and Councillor Paul declared a personal interest as a Member of Somerset
County Council.

37. Final Accounts Memorandum

Mr Terry Bowditch, Audit Manager, the Audit Commission (AC) introduced
Taunton Deane Borough Council's Final Accounts Memorandum.

The revised Statement of Accounts for 2007/2008 had been approved by the
Corporate Governance Committee on 30 September 2008, together with
consideration of the Annual Governance Report. The Final Accounts
Memorandum provided full details on the key issues that had arisen from the
Statement of Accounts.

Full details of the Final Accounts Memorandum were submitted for
consideration by Members.

Resolved that the report be noted.

38. Use of Resources

Mr Brian Bethell of the Audit Commission (AC) introduced the Council's draft Use of Resources Assessment.

The Use of Resources Assessment evaluated how well resources were used and managed. The assessment focused on the importance of strategic financial management, sound governance and effective financial reporting arrangements that should support the Council in the achievement of its priorities and improving services, whilst delivering value for money.

From April 2009 the AC would be implementing the Comprehensive Area Assessment. Therefore this was the last year the assessment would be undertaken under the Comprehensive Performance Assessment.

The assessment was made up of five themes that included financial reporting; financial management; financial standing; internal control and value for money.

Details of the ACs judgements of the Council's Use of Resources were submitted. The result had fallen to 2 from 3 last year. The main reasons for this were:-

- The introduction of new criteria and mandatory status of criteria at levels 2 and 3; and
- The Council's commitment to major strategic projects had had an adverse impact on the Council's capacity in the short term and had limited the ability to make progress in the areas covered in the assessments.

The AC concluded that despite the reductions in some scores this year, the Council was committed to delivering improvement in its use of resources and was engaged in major long-term investment which would help to deliver this objective. The outcomes from its radical change programme would be reflected in future assessments.

Resolved that the report be noted.

39. Data Quality Review 2007/2008

Mr Terry Bowditch of the Audit Commission introduced the Council's draft Data Quality Review 2007/2008.

The review had been tailored to focus on the key changes and actions taken to address previously identified weaknesses and recommendations. The review also followed the three stage approach to the review of data quality as set out below:-

Stage 1	Management arrangements A review using key lines of enquiry to determine whether proper corporate management arrangements for data quality were in place, and whether these were being applied in practice. The findings contribute to the auditor's conclusion under the Code of Audit Practice on the Council's arrangements to secure value for money (the VFM conclusion)
Stage 2	Analytical review An analytical review of 2007/2008 BVPI and non-BVPI data and selection of a sample for testing based on risk assessment
Stage 3	Data Quality Spot Checks In-depth review of a sample of 2007/2008 PIs all of which came from a list of specified BVPIs and non-BVPIs used in CPA, to determine whether arrangements to secure data quality were delivering accurate, timely and accessible information in practice. For 2007/2008 PI spot checks, the Audit Commission specified that it was compulsory to review two Housing Benefits PIs at all single tier and district councils as a minimum

The review concluded that there were a number of areas where improvements were required to achieve the next level of compliance. Full details of the review conclusions were submitted for consideration by Members.

Resolved that the report be noted.

40. Southwest One

Mr Terry Bowditch of the Audit Commission presented a review of Southwest One to assess the adequacy of the Council's arrangements for managing the project and achieving value for money over the period of the contract.

The review had a number of objectives. These included:-

- An assessment of the adequacy of the procurement process and associated governance arrangements;
- An assessment of how the Councils had identified the service and financial risks associated with the project;
- A review of the risk management arrangements which aimed to mitigate identified risks;
- A review of the contract management arrangements; and
- The evaluation of the arrangements established to ensure the project demonstrated value for money.

Details of the review conclusions were submitted for consideration by Members.

Resolved that the report be noted.

41. Annual Efficiency Statement 2007/2008 and National Indicator 179

Considered report previously circulated, that detailed the progress made by the Council to achieve efficiency saving targets. The report also provided forecast data for National Indicator 179 for 2008/2009 which had superseded the Annual Efficiency Statement (AES).

Local authorities were required to demonstrate 2.5% annual ongoing efficiency gains each year. At least half of the gains had to be cashable.

The final AES had recently been submitted to the Government and showed total expected efficiencies to be well above the targets set and details of the progress made in reaching these targets was submitted.

The AES had now been superseded by National Indicator 179. Local authorities were now required to demonstrate 3% annual efficiency gains. All the gains now had to be cashable. Individual targets for each local authority would be discontinued unless agreed as part of a Local Area Agreement (LAA).

Prior to submission to the Department of Communities and Local Government, National Indicator 179 would need to be signed by the Leader of the Council, the Chief Executive and the Section 151 Officer.

In common with the other Somerset Councils, Taunton Deane had included this indicator within its LAA and has increased the target to 3.5% of net revenue and capital expenditure.

Resolved that the report be noted.

42. Internal Audit Plan 2008/2009 – Progress Report

Considered report previously circulated, which provided an update on the significant findings and recommendations since September 2008.

Details were also reported of the operational audits completed for the period between September and December 2008 which included the main issues raised and the management responses.

Details of the reviews and managed audits currently underway were also provided.

Members requested a review of the Stores facility.

Resolved that the report be noted.

43. Health and Safety Reporting

Mr David Woodbury, the Health and Safety Advisor, gave a presentation to the Committee on Health and Safety reporting.

The presentation covered a number of priority health and safety issues and included:-

- The Council's General Health and Safety Policy Statement;
- The Corporate Manslaughter Act;
- The agreement and implementation of the Council's Health and Safety Management System; and
- Operational Risk.

A number of issues were emerging and included:-

- Unacceptable and avoidable civil claims from both workforce and public;
- Potential enforcement action from the Health and Safety Executive;
- Rapidly changing work environment; and
- Partnership risks.

There was a need for constructive challenge. This could be achieved by regular reporting to this Committee. There was also a need to consider how confidential and potentially sensitive information was presented for discussion.

Members discussed the need for Health and Safety to be reported regularly to all Councillors. They also agreed there was a need for this Committee to meet more frequently.

Resolved that:-

- 1) A Health and Safety update be made to every meeting of the Corporate Governance Committee;
- 2) A Health and Safety update be made to all Councillors through the Member Briefing sessions; and
- 3) To increase the meetings of the Corporate Governance Committee to 5 from the current 4 per year.

(The meeting ended at 8.11 p.m.)

Declaration of Interests

Corporate Governance Committee

- Members of Somerset County Council – Councillors Brooks, Govier, Henley, Prior-Sankey and Paul
- Director of Southwest One – Councillor Coles
- Members of Somerset Waste Board – Councillors Brooks, Mullins and Prior-Sankey

Taunton Deane Borough Council

Standards Committee – Annual Report 2008

1. Introduction

- 1.1 The Council's Standards Committee has been in operation since 2000. Although our meetings are open to the public, the minutes are available on the website and updates are published regularly in the Weekly Bulletin, we feel it is good practice to produce an annual report so that Councillors and the public are fully aware of our activities.
- 1.2 2008 has certainly been a year of very significant change with the introduction of the Local Standards Framework in early May. This framework placed responsibility for the standards agenda right at the heart of Local Government with all complaints made against Borough, Town and Parish Councillors in Taunton Deane now being dealt with through the local Standards Committee.
- 1.3 There have also been major changes in the membership of the Committee and the officer support given to the Committee.

2. Membership

- 2.1 At the beginning of the year Membership of the Committee stood at 12 Members. However, this has been increased by one and now comprises seven Independent Members, three Parish Council representatives and a Councillor from each of the political groups which form the Council.
- 2.2 We have always ensured that the Committee has a majority of Independent Members. We have also always ensured that the Chairman is chosen from those Independent Members. Although this is now a requirement of all Standards Committees, it is something we have been practising since the Committee's inception.
- 2.3 The last year has seen a number of changes in our membership. After Chairing the Committee since 2000, David Baker decided it was time to step down both as Chairman and as one of the Independent Members. His enormous contribution to the work of the Standards Committee is acknowledged here and our best wishes go to him for the future.
- 2.4 The existing Vice-Chairman, Anne Elder, was appointed as the new Chairman of the Standards Committee with Maurice Stanbury appointed as Vice-Chairman.

- 2.5 Another of the Independent Members, Harold Inder, sadly died following a long period of ill health. He will be missed.
- 2.6 In May, following the introduction of the new Local Standards Framework, it was recognised that the Committee needed to increase the representation from the Parish Councils from two Members to three. This was seen as necessary not only to widen the 'pool' when it came to selecting an Assessment Sub-Committee but would also reduce the possibility of there being a conflict between a Parish Councillor who is the subject of a complaint and the Parish Members on the Standards Committee.
- 2.7 Jenny Hoyle, who was one of our Independent Members and also a Milverton Parish Councillor, opted to move sideways to fill the place for the third Parish representative.
- 2.8 The effect of these changes meant that there were three vacancies for Independent Members. Following public advertisement and circulation of the vacancies amongst charitable and voluntary bodies, a total of six candidates were interviewed in early December. Alan Cottrell, Peter Malim OBE and Robert Symons were provisionally appointed to the Committee as 2008 came to a close and their appointments were formally confirmed by Full Council in February 2009.
- 2.9 On the officer support side, there were also some major changes in personnel and structure. Jeremy Thornberry, the Monitoring Officer, and Greg Dyke, the Democratic Services Manager, both retired after long service to Taunton Deane Borough Council. They have been replaced respectively by Tonya Meers and Richard Bryant.
- 2.10 The full membership of the Committee is as follows:-

Anne Elder (Chairman)
Maurice Stanbury (Vice-Chairman)
Dick Macey JP
W Lynn Rogers
Alan Langford
Peter Malim OBE
Robert Symons

Parish representatives:-
Jenny Hoyle JP
Mike Marshall
David Wilson

Council representatives:-
Councillor Mrs Allgrove
Councillor Slattery
Councillor House

- 2.11 We would like to formally note the support provided by Tonya Meers (Monitoring Officer) and Richard Bryant (Democratic Services Manager) together with their support staff and the role played by David Greig (Parish Liaison Officer). The introduction of the Local Standards Framework has increased their burden of work significantly. This should be formally recognized.

3. Terms of Reference

- 3.1 Despite the introduction of the Local Standards Framework, the Committee's terms of reference remain unchanged. Our current terms of reference are:-

- (a) To advise on the adoption and monitoring of the new local Code of Conduct for Members;
- (b) To be responsible for training of Councillors on ethical conduct; and
- (c) To promote and maintain high standards of conduct in the Authority and assist the Authority's Members to observe the Code of Conduct.

4. Functions of the Committee

- 4.1 In accordance with Section 54 of the Local Government Act 2000, the Committee is responsible for:-
- (a) Promoting and maintaining high standards of conduct by Councillors and co-opted Members;
 - (b) Assisting the Councillors and co-opted Members to follow the Code of Conduct;
 - (c) Advising the Council on the adoption or revision of the Code of Conduct;
 - (d) Monitoring the effectiveness of the Code of Conduct;
 - (e) Training or arranging to train Councillors and any co-opted Members on matters relating to the Code of Conduct;
 - (f) Assessing and reviewing complaints about Members;
 - (g) Conducting Determinations' Hearings;
 - (h) Granting dispensations to Councillors and any co-opted Members with prejudicial interests; and
 - (i) Granting exemptions for politically restricted posts.

5. Review of the Year

- 5.1 We have further developed and strengthened our links with Parish Councils during the year. This is something we have aspired to for a while and we consider we have made good progress in this area. A separate section of this report gives more detail on this topic.
- 5.2 We are conscious of the need for Members of the Committee to be as well trained and as up to date with developments as possible. With this in mind we were well represented at the 4th Annual Assembly of Somerset Standards Committees held over at County Hall in January and maintained a presence at the meeting of the South West Independent Members Group in Bristol during March.
- 5.3 In October, the Monitoring Officer and the Democratic Services Manager attended the annual Standards Board for England Conference in Birmingham.
- 5.4 All of these events have allowed us to hear first hand from officers of the Standards Board for England particularly in connection with the Local Standards Framework and to share good practice with our colleagues. Feedback from the Birmingham Conference was provided to Members and it is likely that some of the new ideas and innovative practice will be implemented during 2009.
- 5.5 Since the introduction of the new Code of Conduct in 2007, we have continued to note that most Councillors recognise the benefits of high ethical standards and we are reassured by the level of advice generally sought by Councillors on matters of ethics and probity.
- 5.6 As mentioned earlier, the major issue of 2008 was the introduction of the Local Standards Framework.
- 5.7 Complaints about Borough, Town and Parish Councillors have, since the introduction of the Standards 'regime' in 2000, been made directly to the Standards Board for England. The Board carried out an initial filter and decided what action should be taken and what sanctions, if any, should be imposed.
- 5.8 The Standards Committee (England) Regulations 2008, which came into force in early May, completely changed this procedure. Now, all complaints against Borough, Town and Parish Councillors have to be made directly to the local Standards Committee which has become responsible for making initial assessments of allegations of misconduct and what sanctions, if any, should be imposed. The Standards Board for England now only provide, support, supervision and guidance. They will however still provide the strategic vision for ethical governance.

- 5.9 In the lead up to the introduction of the new Regulations, the Committee discussed in detail the forthcoming changes which meant that once a complaint was made, the Committee would have three distinct roles:-
- exercising the local filter;
 - reviewing the local filter if necessary (by way of a review/appeal); and
 - holding a hearing following an independent investigation.
- 5.10 As a result of these discussions, a framework for dealing with complaints has been agreed. A leaflet entitled "How to make a complaint about a Councillor" has been produced and widely circulated across the district. Publicity through the media was also given to the introduction of the new scheme.
- 5.11 Since the introduction of the Local Assessment Scheme, the Committee has received a total of four complaints to the year end. All were initially considered by an Assessment Sub-Committee comprising two Independent Members and one elected Councillor.
- 5.12 Three of the complaints were referred for investigation which currently is in progress. It was decided not to proceed any further with the fourth complaint because the complainant failed to provide additional information requested, in a reasonable time period.
- 5.13 It is difficult to conclude at this stage, seven months into the new arrangements, whether the low level of complaints is due specifically to Councillors knowing and respecting their obligations under the Code of Conduct or whether members of the public are not yet fully aware of the new complaints scheme.
- 5.14 Whilst the Committee certainly believes it is due to the former, a close watch will be maintained on the number of complaints lodged during 2009 to see whether any particular trends emerge.
- 5.15 In the run up to the introduction of the Local Standards Framework, a complaint was made to both the Standards Board for England and Taunton Deane concerning the behaviour of one of the Borough Councillors. Although the case was widely reported through the media no formal action could be taken as it was clear the Councillor concerned had not been acting in his capacity as a Member when the offence of which he was convicted took place.
- 5.16 Nevertheless, the Committee did agree to write to the Councillor to remind him of the Principles of Public Life detailed in the Code of Conduct.

- 5.17 The Department of Communities and Local Government launched a consultation document towards the end of the year towards refining and updating the Code of Conduct for Councillors.
- 5.18 When considering our response to this consultation, it was interesting to note that the Government is likely to tighten the rules in the future to ensure Councillors are bound by the Code of Conduct at all times during their period in office so as to ensure that formal action can be taken in respect of incidents such as the one referred to in paragraph 5.15.
- 5.19 Lastly to mention that the Committee has continued to work hard to maintain a high profile with Borough, Town and Parish Councils so that all are aware of the support, advice and guidance we are able to give.

6. Work with Parish Councils

- 6.1 This was an area where we were keen to further raise the Committee's profile. We wanted to emphasise to all Parish Councils that standards and the ethics and probity regime were there for the protection of both the Clerk and the Councillors themselves. We also wanted to make all Parish Councils aware of the advice and support we were able to give them.
- 6.2 The Committee had previously decided that rather than invite representatives of parishes into The Deane House for training sessions, we would go to them instead. Centrally organised training events had proved not to be well supported in the past.
- 6.3 The training has been delivered by David Greig, our Parish Liaison Officer and members of the Standards Committee have been present at a number of these sessions. Refresher training and 'mop up' events to provide the training to those Parish Councillors who missed out first time around is regularly offered.
- 6.4 By delivering the training in this manner all Parish Councils have now been visited with the vast majority of Parish Councillors and Clerks being trained.
- 6.5 This has proved a very worthwhile exercise and it is perhaps no coincidence that since the introduction of the Local Standards Framework not one complaint against a Parish Councillor has been made.
- 6.6 As well as the training, the Independent Members of the Committee have decided to make at least annual visits to all Parish Councils to maintain the profile of the work of the Standards Committee. These "goodwill" visits have generally been well received by the parishes and we intend to continue to develop and strengthen this particular link.

7. Training

- 7.1 With the introduction of the new Code of Conduct in 2007, training was equally important in relation to our Borough Councillors. Ethics and probity training sessions were provided at the time and during the early part of 2008 and very nearly all of the Councillors have attended.
- 7.2 The success of this training has been illustrated by the number of enquiries that have been forthcoming from Members. There has also been an upsurge in declarations of interest made at meetings.
- 7.3 The Committee feel that the training should be repeated annually, in order to keep Members well informed. We have also asked that a list of attendees be submitted to us so that we can attempt to achieve 100% training for all Members.

8. The Future

- 8.1 Although this was mentioned in last year's Annual Report, the Standards Committee still feels that it is important that some meaningful and measurable performance targets and indicators are in place in order that the work of the Committee can be monitored. The Committee has built up a number of years' successful experience in its various roles in advancing ethical standards across Taunton Deane.
- 8.2 Although some provisional performance indicators were brought to the Committee in January for discussion, the major structural changes which then occurred meant the indicators were not developed or implemented. We hope to introduce indicators/measurements in the forthcoming year.
- 8.3 The Committee is also keen to become more proactive and a number of ideas aimed at raising the Committee's profile in the future have been suggested. These include:-
- Regular contact with the Political Group Leaders and Senior Officers to re-establish formal contact with the Council;
 - Consideration of the Committee's functions to see whether these should be widened and its terms of reference altered;
 - Further appearances by the Independent Members at formal meetings of the Council in a similar way to the visits already made to Parish Councils; and
 - Greater publicity and promotion of the work of the Committee.
- 8.4 With regard to the last point, we feel there is scope to develop our presence on the Taunton Deane website. We want to see a regular supply of information to Councillors, the press and the public through the availability of our minutes and reports in the Weekly Bulletin. A share point site for Councillors is currently under construction and it

should be possible to promote the work of the Committee by this means too.

9. Conclusion

- 9.1 Taunton Deane has a Standards Committee that is committed to promoting good standards amongst Councillors both at Borough and Parish levels. We will continue to look at ways in which we, as a Committee, can improve and serve both the Council and the community by delivering an effective service.
- 9.2 The changed role of the Standards Committee means that there is a greater demand on resources at local level. These resources come not only from the Members of the Committee but also its supporting officers. The resource implications must be recognised if we are to deliver our responsibilities fully and effectively.

Anne Elder
Chairman,
Taunton Deane Standards Committee

**OVERVIEW AND
SCRUTINY –**

**POWERS AND
PROCEDURE RULES**

Procedure Rules for overview and scrutiny

1.0 What will be the arrangements to carry out the 'overview and scrutiny' function?

The Council will establish the overview and scrutiny committees as detailed in Article 9, part II of this constitution and will appoint thirteen members as set out in 5.0 below or such number as it considers appropriate from time to time. Such committees may appoint sub-committees and/or task and finish groups for specific tasks. Council may also appoint overview and scrutiny committees for a fixed period, on the expiry of which they shall cease to exist.

1.1 Terms of Reference of the overview and scrutiny committees

These are set out in Article 9 of the Constitution.

1.2 Roles and Terms of Reference of the Task and Finish groups

These are set out in Article 9 of the Constitution.

2.0 Who may sit on the Overview and Scrutiny committees and Task and Finish groups

- (a) Any councillor except a member of the Executive may be a member of one of the overview and scrutiny committees or task and finish group. But, no member may be involved in reviewing a decision in which he/she has been directly involved.

3.0 Co-opted Members

Each task and finish group shall be entitled to recommend to the relevant overview and scrutiny committee the appointment of people to their membership as non-voting co-optees.

4.0 Meetings of the overview and scrutiny committees

The overview and scrutiny committee shall each meet once a month. Other meetings may be called from time to time as and when its business requires or where the committee deem appropriate to look at a particular issue.

5.0 The party whip

Whilst the “party whip” can play a proper part in the political environment of local government, it is acknowledged that any “whipping” arrangements do not readily have a place where “overview and scrutiny” are concerned.

~~A party whip shall not apply to the overview and scrutiny business of either the committees or the task and finish groups.~~

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6.0 Size, Substitutions and Quorum

- (a) The membership of each of the overview and scrutiny committees shall each consist of 13 councillors who must not be members of the Executive.
- (b) the membership of any task and finish group will be no more than 7 and no less than 4 members.
- (c) The allocation of seats on each overview and scrutiny committee shall be on the basis of the ‘proportionality rules’ in the 1989 Local Government and Housing Act.
- (d) Each party/group - to whom seats have been allocated on any overview and scrutiny committee or task and finish group may - by giving formal notice to the Democratic Services Officer - substitute different members for those seats - either on a temporary or permanent basis. Such formal notice must be given to the Democratic Services Officer not later than the beginning of the meeting concerned, and such substitution will last for the whole of that meeting.
- (e) The quorum for the overview and scrutiny committees and task and finish groups shall be 4 of its members.

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7.0 Who chairs meetings?

- (a) The chairmanship and vice-chairmanship of each of the overview and scrutiny committees shall not be a member of the controlling administration.
- (b) The chairmanships of the task and finish groups shall be decided by the group.
- (c) Appointments to the chairmanships of the overview and scrutiny committees will be made at the Council’s Annual Meeting.
- (d) ~~If the chairman and vice-chairman are absent from a meeting of the committee then its members shall appoint one of their number to chair~~

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¶
(f)

that meeting.

8.0 Co-ordinating Scrutiny Committee

- (a) The membership of the Co-ordinating Scrutiny committee is set out in Article 9 to this constitution.
- (b) The purpose of this committee is to manage the forward plan for both committees to ensure an even distribution of work. Where a matter for consideration by an overview and scrutiny committee also falls within the remit of another overview and scrutiny committee the decision as to which committee deals with matter will be resolved by this committee in consultation with the Proper Officer.
- (c) Any member shall be entitled to give notice to the chair of the relevant overview and scrutiny committee with a copy to the Democratic Services Manager for an item to be included on the forward plan/agenda that is relevant to that committees functions.
- (d) The Co-ordinating Scrutiny Committee will consider this request at the next available meeting unless the Chair of the relevant committee deems that the matter should be dealt with more quickly.
- (e) If the matter should be dealt with more expeditiously then the Chair of the relevant scrutiny committee will notify the Chair of the other scrutiny committee and the Democratic Services Manager accordingly.

9.0 Policy Review and Development

- (a) The role of the overview and scrutiny committees in relation to the development of the Council's Budget and Policy Framework is set out in detail in the Budget and Policy Framework Procedure Rules (Part 4C)
- (b) The overview and scrutiny committees may make proposals to the Executive for development of policies on other matters which fall within their terms of reference.
- (c) Within any budget which the Council makes available to the overview and scrutiny committees to fund external costs, task and finish groups may make funding requests to the relevant committee to allocate expenditure in carrying through this role. This can include holding inquiries; looking at available options for future policy development and appointing advisers and assessors to assist them in this process where they believe this is necessary. They may ask witnesses to attend to address them on any matter

which forms part of this work and may pay reasonable fees and expenses for doing so to any advisers, assessors and witnesses

10.00 Excluded Matters

(a) Certain matters are excluded from the remit of the overview and scrutiny committees and these are:-

- (i) any matter relating to a planning decision
- (ii) any matter relating to a licensing decision
- (iii) any matter relating to an individual or entity in respect of which that individual or entity has a right of recourse to a review or right of appeal conferred by or under any enactment;
- (iv) any matter which is vexatious, discriminatory or not reasonable to be included in the agenda for, or to be discussed at, a meeting of the overview and scrutiny committee or at a meeting of a sub-committee of that committee.

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(b) This rule will not apply if there is an allegation or complaint of a systematic failure of an authority to discharge a function for which the authority is responsible and the overview and scrutiny committee will be able to review this process. However it will not be able to alter an individual decision.

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11.0 Requests from Members

Any member who requests an item is placed on the agenda for overview and scrutiny must include representations as to why it would be appropriate for the committee to deal with this matter.

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12.0 Reports from Overview and Scrutiny committees

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(a) Once it has formed recommendations, the relevant scrutiny committee will prepare a formal report and submit it to the Democratic Services Manager for consideration either:-

- (i) by the Executive (if the proposals are consistent with the existing Budgetary and Policy Framework), or
- (ii) to the Council (if the recommendation would require a departure from or a change to the agreed Budget and Policy Framework).

(b) The Executive (or the Council as appropriate) shall, where possible, consider the committee's report at its next available meeting.

(c) If a matter has been referred to the overview and scrutiny committee by a member, a copy of any report or recommendation made by the committee shall be sent to that member.

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13.0 Reports from overview and scrutiny committee to the Executive and the Council

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(a) if the overview and scrutiny committee publishes its report or recommendations the committee must in writing require the Executive or Council to:-

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(i) consider the report or recommendations;

(ii) respond to the overview and scrutiny committee indicating what (if any) action the Executive/Council proposes to take;

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(iii) if the overview and scrutiny committee has published the report or recommendations to publish the response;

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(iv) if the overview and scrutiny committee provided a copy of the report or recommendations to a member of the Council, to provide the member with a copy of the response.

(b) The Executive or Council must do so within two months beginning with the date on which it receives the report or recommendations from overview and scrutiny.

14.0 Rights of scrutiny committee members to documents

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In addition to their rights as councillors, members of overview and scrutiny and task and finish groups have the additional right to documents, and to notice of meetings as set out in the Access to Information Procedure Rules of this Constitution (Part 4B).

15.0 Members and officers giving account

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(a) Each scrutiny committee may scrutinise and review decisions made or actions taken in connection with the discharge of any Council functions within that committee's Terms of Reference as detailed in Article 9.

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It may review any documents and/or require the Leader and any member, the Head of Paid Service and/or any senior officer to attend before it to explain matters within their remit which about:-

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- i) any particular decision or series of decisions they have taken;
- ii) the extent to which any such actions taken assist in implementing Council policy; and/or
- iii) the members' or officers' performance.

and it is the duty of those persons to attend if so required.

- (b) Where any member or officer is required to attend a scrutiny committee under this provision, the chair of that committee will notify the Democratic Services Manager, who shall inform the member or officer in writing giving at least 5 working days notice of the meeting at which he/she is required to attend. The notice will state the nature of the item on which he/she is required to attend to give account and whether any papers are required to be produced for the committee. Where the account to be given to the committee will require the production of a report, then the member or officer concerned will be given sufficient notice to allow for its preparation.
- (c) Where, in exceptional circumstances, the member or officer is unable to attend on the required date, then the Democratic Services Manager shall consult with the member or officer so as to make alternative arrangements for attendance.

14.0 Attendance by others

A scrutiny committee may invite people other than those referred to in paragraph 13 above to address it, discuss issues of local concern and/or answer questions.

15.0 CALL-IN

15.1 Types of Decisions which are affected by the Call-in mechanism

The call-in mechanism set out below shall apply to the following types of decision:-

- (a) To any decision made by:-

- § the Executive, or
- § an individual member of the Executive, or
- § by any committee of the Executive,
- § an area committee, or
- § under joint arrangements

and § any ward member

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(b) To any *Key Decision* * - by whomever it is made.

[* a Key decision is defined in Article 13 as a decision which will have a significant impact within the administrative borough, an operational impact on the community of more than one electoral ward, or involves a significant level of expenditure to be incurred by the Council relating to the discharge of a specific Council function (rather than solely staff related), e.g. where the aggregate expenditure is £50k or more (but not to include any expenditure included in a budget which has been approved in a framework policy).

15.2 Decisions which are not subject to call-in

These include:-

- § any non-Executive decision – ie: those listed in Part 3 of the Constitution as ones which will not be taken by the Executive - such as Planning, Licensing and Staffing issues
- § decisions made by full Council
- § all decisions taken by officers within the Scheme of Delegations - unless they are '*key decisions*'
- § decisions of the Executive to confirm a previous decision - following a request from the overview and scrutiny committee as part of this call-in procedure
- § decisions to which the urgency mechanism has been applied under paragraph 15.9

15.3 Publication of Decision

- (a) With the exception of meetings of the Executive itself, a written record of any decision made - of the types and/or by any of those bodies or people listed in paragraph 15.1 - shall be compiled by the decision-taker and immediately e-mailed (or otherwise forwarded) to the Legal and Democratic Services Manager for publication.
- (b) The record shall be in such standard form as s/he prescribes (the 'decision record') and it (including the minutes of meetings of the Executive) must contain the following details provided by the decision-maker:-
- ! the decision,
 - ! the reasons for the decision,
 - ! any alternative options considered at the time but rejected,

- ! any conflict of interest on the part of any Executive Councillor involved in or consulted about the decision
 - ! a note of any dispensation which has been granted in relation to such a declared interest
 - ! a note of any report considered when reaching that decision, and
 - ! a list of any "Background Papers" taken into account by the decision-taker.
- (c) By 5pm on the 2nd working day after the decision has been accepted, the Legal & Democratic Services Manager shall publish it in the following ways:-
- (i) the record shall be made available for public inspection at the Deane House
 - (ii) a copy shall be dispatched by email (unless a request has been made for it to be sent by ordinary post) to every councillor,
 - (iii) a copy shall be posted on the Council's Web site
 - (iv) it shall be included in the Council's 'Weekly Bulletin'
- (d) The decision record will be dated and will show the date on which the decision will become effective - unless written notice (as described below) calling in the decision is received. That right of call-in will expire at 12 noon on the 5th working day after the decision has been published. (The call-in period of decisions included in the 'Weekly Bulletin' therefore expires at noon on the Wednesday following its publication). If the Legal and Democratic Services Manager is not satisfied that the decision record does not contain sufficient detail, then s/he shall not accept it and shall return it to the decision-taker for further clarification.
- (e) Any decision listed in paragraph 15.1 shall:-
- (i) not be implemented for 5 working days unless it has been subject to the special urgency mechanism set out in paragraph 15.9
 - (ii) not be capable of being implemented unless and until it has been published as prescribed in this paragraph

15.4 Call-in procedure

With each decision record being taken, a standard 'call-in request form' will be included for every councillor to complete if they wish to challenge a decision. The form will require the decision to be identified and for the detailed reasons justifying the call-in to be described.

The 'detailed reasons' shall relate to the merits of that decision only, when those calling it in have evidence which would result in a different decision being made.

On receipt of 2 such completed call-in request forms - in respect of the same decision and within the prescribed call-in period - the Monitoring Officer is authorised to call in that decision. In consequence, the Democratic and Legal Services Manager shall then immediately:-

- (a) give notice of the call-in and its consequences to the following:-
 - ! the decision taker,
 - ! the Executive Councillor holding the relevant service portfolio,
 - ! those councillors who have challenged the decision and to the Director and/or Service Manager primarily affected, and
 - ! the Leader of the Executive and the Head of Paid Service, the Chair of the relevant overview and scrutiny committee.
- (b) include the call-in request - together with the detailed justification given by the challengers - on the agenda for the next ordinary meeting of the relevant overview and scrutiny committee together with a copy of the report which gave rise to the challenged decision.
- (c) if no overview and scrutiny committee meeting is programmed within 14 days, and the committee's chairman believes that an earlier decision would be in the Council's best interests, then s/he may instruct the Legal and Democratic Services Manager to convene a special meeting.

15.5 The Role of the overview and scrutiny committee

- (a) It is the function of the overview and scrutiny committee to consider both the views of the challengers and of the decision-taker(s). Each shall have the right to attend and address the committee. Having done so the committee shall decide whether it wishes to pursue the challenge further. The committee's options are:-
 - (i) to support the challenge and to refer the decision to the Executive for further consideration (stating the grounds justifying that request)
 - (ii) to take no further action on the call-in, or
 - (iii) to ask the Executive to consider the decision (under the Council referral process in paragraph (b) below).

- (b) Where the committee certifies those substantial reasons which it believes would justify the issue being brought before full Council for its advice or decision, then it can adopt the following exceptional course of action - a 'Council Referral' resolution. The resolution will be in two parts:-
 - (i) to ask the Executive to re-consider the decision; and
 - (ii) if the Executive is not prepared to reverse or modify its decision in the way that the Board requests, then the Referral resolution will require that the Executive's decision is immediately referred to an meeting of the full Council.
- (c) A 'Council Referral' resolution can only be agreed at an overview and scrutiny committee meeting when at least 7 of its 13 members vote for that option. The Referral shall be taken to the full Council in the names of those councillors who have voted for it and they shall be deemed to have requisitioned any Special Council meeting which is required under paragraph 15.6 (below).

15.6 Council Referral Procedure

- (a) Where the overview and scrutiny committee passes such a valid Council Referral resolution, then if the Executive is unwilling to substantially accede to the committee's request to reverse or modify its decision, the matter will be automatically referred to full Council as follows:-
 - (i) If the Referral can be taken to an ordinary meeting of the Council within 14 days of the Executive meeting, then it will be reported to that meeting;
 - (ii) If such an ordinary meeting of the Council is not thus available then the Legal and Democratic Services Manager will treat the committee's Referral resolution as a requisition for a Special Meeting of the Council to be held within two weeks of the Executive meeting
- (b) Full Council's role will be to consider one of the following:-
 - (i) to give its advice on the matter

if the decision challenged is one which, only the Executive can determine, then the Council will be asked to give its advice on how the matter should be dealt with; or
 - (ii) to decide the issue itself

This alternative will apply in two instances - either:-

- (a) where the decision challenged is one which, under the Act, only the Executive can determine, but the Monitoring Officer has nevertheless certified that the decision being challenged is one which is contrary to the Policy Framework, or contrary to or not wholly consistent with the Budget, or
- (b) where the matter is not one reserved under the Constitution to the Executive.

(iii) to take no action on the Referral

If such a resolution is passed then the decision which was challenged shall become immediately effective.

- (c) Recommendations under paragraph 15.5(b) shall be taken to Council in the name of the overview and scrutiny committee chairman. The report will either seek the advice of the Council on the matter, or will propose the decision to be taken.

15.7 The effect of a Call-in

The effect of any call-in is that implementation of the decision is 'frozen' until such time as:-

- (a) the councillors who requested the call-in withdraw their request; or
- (b) 14 days elapse without the notice convening an overview and scrutiny committee being given for a meeting of the committee resolving to pursue the call-in further; or
- (c) the meeting of the committee has decided (under 15.5 (ii)) to take no further action on the call-in.
- (d) the decision-taker (whether the Executive, an Executive Councillor or an Officer) - on considering the report of the overview and scrutiny committee or the Council - decides to proceed with implementing the previous decision, whether modified or unmodified.
- (e) a decision by the Council under the Council Referral mechanism has been made under either 15.6(b)(ii) or (iii).

15.8 Exceptions and Limitations on Call-In

- (a) To ensure that call-in is not abused, nor causes unreasonable delay through the freeze upon implementation which it brings about, certain further limitations are placed on its use. These are:

- (i) any decision may only be called in once.
- (ii) any recommendation from the Executive to full Council or to the overview and scrutiny committee shall not be subject to the call-in mechanism.

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(b) Whilst every effort will be made to circulate all councillors with such Executive decisions (whether as draft minutes or as an individual "decision records") there may be exceptional circumstances where this proves to be impossible. In such cases:-

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(i) These procedure rules shall be interpreted so as to ensure that no Executive decision shall be frozen for any longer than the periods described in 15.7

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- (i) Whilst the above limits apply to the full call-in mechanism, members may instead request that any decision (and the consequences found to result from it) is subsequently reviewed at a future meeting of the overview and scrutiny committee.
- (ii) Requests to include such later reviews on a overview and scrutiny committee agenda will be dealt with under paragraph 8.0 above. Such requests will therefore not bring about any freeze upon the implementation of the decision referred to.

15.9 Call-in and Urgency

(a) The call-in procedure set out above shall not apply where the decision is certified under this paragraph as urgent. The factors to be taken into account as to whether a decision is urgent will include whether any delay caused by the call in process would be likely to seriously prejudice the Council's or the public's interests.

(b) Urgency Certification and Dispute Resolution

Certification will work as follows:-

- (i) The matter must first be identified as being urgent at or before the time the decision is made.
- (ii) The written record of the decision (under paragraph 15.3 above) shall thus state that - in the opinion of the decision

making body or person - the decision is an urgent one, and therefore cannot reasonably be subject to call-in.

- (ii) If it is intended that the decision should be carried out immediately after it is taken then the decision-maker must first obtain the agreement of both the chairman of the relevant overview and scrutiny committee - or (in his/her absence the vice-chairman of the relevant overview and scrutiny committee) - and the Leader before that decision is implemented. Such agreement shall be confirmed in writing or e-mail.
- (iv) If the approval of both is given, then the Legal and Democratic Services Manager shall publish a copy of that decision record (in the same manner prescribed under paragraph 15.3). A copy of the decision record shall also be included for information on the next full Council agenda.
- (v) If such approval is refused by either, then those called upon to make that decision under paragraph (iii) above, shall sign and endorse the written record of the decision with his/her reasons for so deciding. This shall be subject to publication and reporting as in (iv) above.
- (vi) Where the Head of Paid Service believes that, in all the circumstances, this rejection is unreasonable and that the interests of the Council are significantly threatened, then s/he may convene a meeting of the chairmen of the relevant overview and scrutiny committee or (in their absence) their vice-chairman - together with the Leader. That meeting shall be convened with the minimum legal notice and shall review that rejection. The meeting shall have the power to confirm, modify or overturn that rejection and their decision shall not be subject to any further review but shall be reported to the next ordinary Council meeting for its information.

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NOTICES OF MOTION

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- (1) If a councillor wishes to move a motion at a meeting of the Council then notice in writing shall be given to the Legal and Democratic Services Manager of its terms and the name of a Councillor who has agreed to second it. Such notices shall be dated, numbered as received and available for the inspection of councillors.
- (2) Twelve calendar days notice is needed in order to have a Notice of Motion included in the Summons. This means that written notice must be delivered to the Democratic Services Manager's office by 4.00 pm on the Thursday week prior to the day on which the Council Meeting is to be held.
- (3) The motion shall relate to the work of the Council or the interests of people living in the Borough.
- (4) A motion shall not be taken if its proposer is not present, unless another councillor has been asked to propose it and the Council so agree.
- (5) Such motions shall be taken before the reports of the Executive Councillors have been presented,

(6) A motion or amendment to rescind a decision within 6 months of it being approved should be made in accordance with Standing Order 24 of this Constitution.

MOTIONS DURING A DEBATE *

5. (1) A Councillor may at the conclusion of a speech of another Councillor, move without comment one of the following motions: -

- (a) to amend the motion;
- (b) to postpone consideration of the motion;
- (c) to adjourn the meeting;
- (d) to adjourn the debate;
- (e) to proceed to the next item of business;
- (f) that the question be now put;
- (g) to request a recorded vote; see standing order 19(2)
- (h) that Councillor _____ be not further heard;
- (h) that Councillor _____ do leave the meeting;
- (i) that the (identified) recommendation be referred back for further consideration;

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¶ Where more than one such motion is submitted, then only one motion which the party group (or groups jointly) identifies to the Member Services Manager shall be treated in this way.¶

¶ For the purposes of this Standing Order "minority party group" shall mean any party group not represented on the Executive.

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- (j) that the press and public be excluded;
- (k) to suspend any one or more Standing Orders during all or part of the meeting;
- (l) to refer a petition which has been presented to a meeting of the Council to a Panel for consideration;

~~5(2)~~ If the motion is seconded then (subject to the proviso set out in (c) below) the Mayor shall proceed as follows:-

- (a) the motion shall be put to the vote forthwith and without discussion;
- (b) then - subject only to the right of reply of the councillor who either presented the report or who proposed the original motion - the motion shall be immediately acted upon;
- (c) The Mayor shall have the discretion not to accept such a motion when of the opinion that the matter before the meeting has not yet been sufficiently discussed.

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 to the next business",
 or¶
 (d) "that the question be now put".¶
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RESCINDMENT & VARIATION OF RESOLUTIONS *

24. (1) A resolution passed within the previous six months shall not be rescinded or varied unless either:-

- (a) there has been a significant change of circumstances (noted in the minutes of the meeting) since the previous resolution was passed and is agreed by 50% of the members, or
- (b) by resolution of the Full Council on a motion of which notice has been given under Standing Order 4 signed by not less than 12 members.

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(2) Where it is intended that such an item should appear on the agenda for a meeting, the agenda item shall say that this “6 month rule” applies.

(3) This Standing Order shall not apply in the case of a planning or licensing application.

(4) Every such notice of motion shall specify the resolution to be rescinded or varied.

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TIME LIMITS FOR ALL MEETINGS*

29 (1) A meeting of full council or other committees including Overview and Scrutiny committees shall not exceed three hours in duration except in accordance with 30 below.

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(2) If the business of the meeting has not been completed within that time the Mayor or Chairman will interrupt the debate to announce the time and call for a vote to be taken immediately on the item under discussion.

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(3) No member will be able to address the meeting after the Mayor’s or Chairman’s interruption on any item appearing on the agenda.

(4) Any items remaining on the agenda, which have not been considered, will be adjourned to the next scheduled meeting or a date to be fixed before the meeting adjourns.

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(5) Any suspension of time for adjournments during the meeting shall not count towards the 3 hour time limit.

Article 9 Overview and Scrutiny Committees

9.1 Terms of Reference

- (a) The Council has a legal duty to appoint “overview and scrutiny committees” to discharge functions as set out in the Local Government Act 2000. The functions of each of the overview and scrutiny committees are set out in this article but the Council seeks to ensure a robust scrutiny process which will be the ‘critical friend’ of the Executive but not subservient to the Executive.
- (b) The Council will operate two Overview and Scrutiny committees one will be called a Corporate Scrutiny Committee and the other will be a Community Scrutiny Committee. In addition there will also be a Co-ordinating scrutiny committee that will oversee the work of both committees. Both committees will also be able to set up sub-committees known as Task and Finish Groups for specific tasks.
- (c) Guidance on the procedures and process of the overview and scrutiny committee meetings are set out in Part 4 of the Constitution.

9.2 The general role of the Overview and Scrutiny Committees

Within their terms of reference, the Overview and Scrutiny Committees will:

- (a) Review and scrutinise decisions made or actions taken in connection and any joint or area committee with regard to the discharge of any functions of the Council or external agencies.
- (b) Make reports and recommendations to Full Council and/or the Executive and any joint or area committee with regard to the discharge of any functions of the Council or external agencies.
- (c) Consider any issue or topic affecting the area or its inhabitants
- (d) Review any decisions called-in but not yet implemented by the Executive or any area committee, calling special meetings if required.
- (e) Assist the Executive and Full Council in developing policies and strategies, which may become incorporated in the policy framework.

(f) Review any decision or actions made by a ward member exercising his/her delegated functions of the Council should the Council authorise such delegation.

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(g) The committee will not be able to review any of the 'excluded matters' which are set out in Part 4 of the Rules and Procedures

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9.3 Specific functions of the Overview and Scrutiny committees

9.3.1. Policy development and review

- (a) Assist the Council and the Executive and any area committee in the development of its budget and policy framework by in-depth analysis of policy issues.
- (b) Conduct research, community and other consultation in the analysis of policy issues and possible options.
- (c) Consider and implement mechanisms to encourage and enhance community participation in the development of policy options.
- (d) Question the Leader of the Council, members of the Executive and chief officers about their views on issues and proposals affecting the Borough. Under normal circumstances, the appropriate member/officer shall attend.
- (e) Liaise with other external organisations operating whether national or local, to ensure that the interests of the inhabitants of the Borough are enhanced by collaborative working.

9.3.2. Scrutiny

- (a) To monitor and review important and strategic decisions made by the Council, Executive (and any area committee) and officers to ensure consistency and compliance with the policy framework adopted by the Council. Where such decisions are not consistent with the policy framework, to review 'called-in' decisions and make recommendations to the Executive or Council;
- (b) To review and scrutinise the performance of the Council in relation to its policy objectives, performance targets or such other matters that will come to its attention;
- (c) To monitor and review the performance of the decision making processes and other actions taken, in connection with the discharge of

any functions which are the responsibility of the Executive and any area committee;

- (d) To monitor service performance against the standards identified in the Corporate Strategy and service plans;
 - (e) To consider ombudsman reports and to monitor the operation of the complaints policy;
 - (f) To be aware of reports from the Audit Commission and Internal Audit and recommend any appropriate action to the Council Committees as deemed appropriate;
 - (g) To question the Leader of the Council and members of the Executive, member champions, senior officers and senior managers about their views on issues and proposals affecting the area generally and specifically about their decisions and performance comparable with relevant policies, strategies or plans;
 - (h) Make recommendations to the Executive or Council arising from the outcome of the scrutiny process;
 - (i) Review and scrutinise the performance of other public bodies, partnerships, 'quasi-autonomous government agencies or organisations' and voluntary organisations operating within the Borough and invite reports from them by requesting them to address the scrutiny committees and local people about their activities and performance;
 - (j) Question and gather evidence from any person or organisation with their consent.
- 9.4 The Overview and Scrutiny Committees will consist of thirteen members each. They will be politically balanced in accordance with the Council's adopted political group scheme. The Committees will not be chaired by a Member of the controlling administration.
- 9.5 In undertaking their responsibilities, the Overview and Scrutiny committees will adopt a cross-cutting approach to support a holistic perspective of the service delivery and decision making processes of the Council.
- 9.6 Members of the Executive will not be eligible to sit on the overview and scrutiny committees whilst on the Executive and shall not take part in any

scrutiny of a decision in which they were involved in whilst a member of the Executive. The Leader of the Council and any member of the Executive may attend to provide information to the overview and scrutiny committees.

- 9.7 It is recognised that whipping by political parties would be inconsistent with the purposes of scrutiny and therefore will not take place on overview and scrutiny committees. Any member sitting on an overview and scrutiny committee should not consider him or herself restrained by any political group whip on any matter the committee will examine.
- 9.8 Overview and Scrutiny committees will conduct their proceedings in accordance with scrutiny procedure rules as set out in Part 4 of this Constitution. Any co-opted member of the overview and scrutiny committee will be required to sign a declaration of acceptance and compliance with the national code of conduct for councillors.
- 9.9 Nothing in this Article shall prevent the two Overview and Scrutiny committees forming a joint committee should a matter not fall within the remit of either committee. This decision will rest with the Co-ordinating overview and Scrutiny committee as set out at 9.10 below.

9.10 TERMS OF REFERENCE FOR THE OVERVIEW AND SCRUTINY COMMITTEES

COMMUNITY SCRUTINY COMMITTEE

To examine the issues that impact on all segments of the community in respect of all services delivered by the Council and/or other public bodies or partnerships;

To examine the performance and management of the Council's services in delivering the Corporate Strategy.

To undertake consideration of the achievement of value for money in partnership working

To develop policies and initiatives to provide the service delivery needed by community and the promotion of neighbourhood renewal;

**CORPORATE SCRUTINY
COMMITTEE**

To encourage public participation in assessing the standards and level of service desired by the community and the performance of the Council in achieving the desired outcomes for its service delivery;

To consider such decisions of the Executive as are within the remit of the committee and have been called-in by Members.

To review or scrutinise decisions made, or other action taken, in connection with the discharge of the Council's crime and disorder functions and to make such reports or recommendations as deemed appropriate.

To examine the planning, performance and management of the Council's services in undertaking the key tasks to achieve the objectives of the Corporate Strategy priorities including monitoring compliance with budget, achievement of desired outcomes and customer satisfaction (where appropriate), best value and value for money reviews.

To monitor the Council's financial performance (including revenue borrowing and audit arrangements) and allocation of all resources in accordance with the corporate plan priorities, and the management of its assets and capital programme.

To carry out the responsibilities of an Audit committee;

To assess the attainment of performance measurements and overall performance of the Council in achieving the aspiration of the community it serves;

To consider such decisions of the Executive as are within the remit of the committee and have been called-in by members.

To consider matters that have come to the committee's attention.

9.11 CO-ORDINATING SCRUTINY COMMITTEE

This committee shall consist of the chairman and vice chairman of each of the Overview and Scrutiny committees and shall meet on a quarterly basis or as deemed necessary. The Committee shall also invite the Proper Officer and Leader of the Council to these meetings.

The purpose of these meetings is to manage the forward plan for both committees to ensure that there is an even distribution of work. Where a matter for consideration by an Overview and Scrutiny Committee also falls within the remit of another Overview and Scrutiny committee the decision as to which Overview and Scrutiny Committee will consider it will be resolved by this committee in consultation with the Proper Officer.

9.12 TASK AND FINISH GROUPS

- (a) The terms of reference will be laid down by the relevant Overview and Scrutiny committee;
- (b) There will be no more than seven members on each task and finish group and they will be members of the authority;
- (c) The group will elect its own chairman;
- (d) The group will decide its start and finish dates for the review;
- (e) The group will have the power of co-option but those co-opted members may not vote;
- (f) Conclusions will be presented to the relevant Overview and Scrutiny as recommendations for action;
- (g) The Overview and Scrutiny committee may either forward the recommendations to the Executive or the Council for action, remit it back to the task and finish group for further consideration or refuse to accept it as not acceptable for further action.

TAUNTON DEANE BOROUGH COUNCIL

CORPORATE GOVERNANCE COMMITTEE 16th March 2009

INTERNAL AUDIT – REVIEW OF INTERNAL AUDIT CHARTER

REPORT OF THE GROUP AUDITOR (South West Audit Partnership)

EXECUTIVE SUMMARY

This report sets out to seek member approval for the existing terms of reference in the shape of the Internal Audit Charter governing the work of the South West Audit Partnership at Taunton Deane Borough Council.

Purpose of the Report

To obtain endorsement from members for the Internal Audit Charter.

Background

The internal audit service, provided by the South West Audit Partnership (SWAP), works to a charter that defines its roles and responsibilities and the roles and responsibilities of the Borough Council's managers. Best practice in corporate governance requires that the charter be reviewed and approved annually by the Corporate Governance Committee. The Charter was last reviewed by this Committee at their meeting on 24th September, 2007.

It should be noted that no changes, since the last review, have been made.

Recommendation

That the Corporate Governance Committee review and formally approve the Internal Audit Charter as attached at appendix A.

Contact Officer:-

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Taunton Deane Borough Council - Internal Audit Charter

Purpose

The purpose of this Charter is to set out the nature, role, responsibility, status and authority of internal auditing within Taunton Deane Borough Council, and to outline the scope of internal audit work.

Approval

This Charter was approved by the Corporate Governance Committee on 25th September 2006 and is reviewed each year to confirm it remains accurate and up to date. It was last reviewed by the Corporate Governance Committee on 24th September, 2007.

Provision of Internal Audit Services

The internal audit service is provided by the South West Audit Partnership (SWAP) on a 5 year contract expiring on 31 March, 2010. This charter should be read in conjunction with the Trading Agreement, which forms part of the legal agreement between the SWAP partners.

The budget for the provision of the internal audit service is determined by the Council, in conjunction with the SWAP Partnership Board. The general financial provisions are laid down in the legal agreement, including the level of financial contribution by the Council, and may only be amended by unanimous agreement of the Partnership Board. The budget is based on an audit needs assessment that was carried out when determining the Council's level of contribution to SWAP. This is reviewed each year by the Strategic Director (Section 151 Officer) in consultation with the Head of Internal Audit Partnership.

Role of Internal Audit

Internal audit is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Responsibilities of Management and of Internal Audit

Management

Management is responsible for determining the scope, except where specified by statute, of internal audit work and for deciding the action to be taken on the outcome of, or findings from, their work. Management is responsible for ensuring SWAP has:

- the support of management and the Council; and
- direct access and freedom to report to senior management, including the Chief Executive and the Corporate Governance Committee.

Management is responsible for maintaining internal controls, including proper accounting records and other management information suitable for running the Authority. Management is also responsible for the appropriate and effective management of risk.

Internal Audit

Internal audit is responsible for operating under the policies established by management in line with best practice.

Internal audit is responsible for conducting its work in accordance with the Code of Ethics and Standards for the Professional Practice of Internal Auditing as set by the Institute of Internal Auditors. Internal Audit also complies with the CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom.

Internal audit is not responsible for any of the activities which it audits. Members of SWAP will not assume responsibility for the design, installation, operation or control of any procedures. Members of SWAP who have transferred in to the department from other areas of Taunton Deane Borough Council will not be asked to review any aspects of their previous department's work until six months has passed since they left that area.

Relationship with the External Auditors/Other Regulatory Bodies

Internal Audit will co-ordinate its work with others wherever this is beneficial to the organisation.

Status of Internal Audit in the Organisation

The Head of the Internal Audit Partnership is responsible to the SWAP Management Board and the Partnership Board. The Head of Internal Audit Partnership and the Group Auditor also report to the Strategic Director, as Section 151 Officer, and report to the Corporate Governance Committee as set out below.

Appointment or removal of the Head of Internal Audit Partnership is the sole responsibility of the Partnership Board.

Scope and authority of Internal Audit work

There are no restrictions placed upon the scope of internal audit's work. Members of SWAP engaged on internal audit work are entitled to receive and have access to whatever information or explanations they consider necessary to fulfil their responsibilities to senior management. In this regard, internal audit may have access to any records, personnel or physical property of Taunton Deane Borough Council.

Internal audit work will normally include, but is not restricted to:

- reviewing the reliability and integrity of financial and operating information and the means used to identify, measure, classify and report such information;

- evaluating and appraising the risks associated with areas under review and make proposals for improving the management of risks;
- appraising the effectiveness and reliability of the enterprise risk management framework and recommending improvements where necessary;
- assisting management and Members to identify risks and controls with regard to the objectives of the Council and its services;
- reviewing the systems established by management to ensure compliance with those policies, plans, procedures, laws and regulations which could have a significant impact on operations and reports, and determining whether Taunton Deane Borough Council is in compliance;
- reviewing the means of safeguarding assets and, as appropriate, verifying the existence of assets;
- appraising the economy, efficiency and effectiveness with which resources are employed;
- reviewing operations or programmes to ascertain whether results are consistent with established objectives and goals and whether the operations or programmes are being carried out as planned.
- reviewing the operations of the Council in support of the Council's anti-fraud and corruption policy.
- at the specific request of management, internal audit may provide consultancy services, provided:
 - the internal auditor's independence is not compromised
 - the internal audit service has the necessary skills to carry out the assignment, or can obtain such skills without undue cost or delay
 - the scope of the consultancy assignment is clearly defined and management have made proper provision for resources within the annual audit plan
 - management understand that the work being undertaken is not internal audit work.

Planning and Reporting

SWAP will submit to the Corporate Governance Committee, for information, an annual internal audit plan, setting out the recommended scope of their work in the period.

The annual plan will be developed with reference to a four-year strategic outlook for internal audit work, prepared in conjunction with management and agreed by them.

SWAP will carry out the work as agreed, report the outcome and findings, and will make recommendations on the action to be taken as a result to the appropriate manager and Director. SWAP will report at least two times a year to the Corporate Governance Committee. SWAP will also report a summary of their findings, including any persistent and outstanding issues, to the Corporate Governance Committee on a regular basis.

Internal audit reports will normally be by means of a brief presentation to the relevant manager accompanied by a detailed report in writing. The detailed report will be copied to the relevant line management, who will already have been made fully aware of the detail and whose co-operation in preparing the summary report will have been sought. The detailed report will also be copied to the Strategic Director (Section 151 Officer), the Chief Executive Officer and to other relevant line management.

The Group Auditor will submit an annual report to the Corporate Governance Committee providing an overall opinion of the status of risk and internal control within the Council, based on the internal audit work conducted during the previous year.

In addition to the reporting lines outlined above, the Head of Internal Audit Partnership and the Group Auditor have the unreserved right to report directly to the Leader of the Council, The Chairman of the Corporate Governance Committee, the Chief Executive Officer or the External Audit Manager.

Revised August 2007 version 3.0

TAUNTON DEANE BOROUGH COUNCIL

CORPORATE GOVERNANCE COMMITTEE 16th MARCH 2009

INTERNAL AUDIT PLAN 2009/10

REPORT OF THE GROUP AUDITOR (this matter is the responsibility of Councillor Henley, the Leader of the Council)

EXECUTIVE SUMMARY

This report seeks the approval of the Committee for the 2009/10 Audit Plan in order that SWAP can continue to meet the emerging needs of the Council.

INTRODUCTION

The purpose of this report is to obtain approval for the Internal Audit Annual Plan for 2009/10.

BACKGROUND

Internal Audit at Taunton Deane operates in accordance with the Standards of the Institute of Internal Auditors and the CIPFA Code of Practice. Our proposed Audit Plan for 2009/10 is included in the main body of this report. This shows the service area to be reviewed and the nature of the review. The Draft Audit Plan has been shared with Senior Management to seek their comments on the proposed coverage for the year. The detailed scope and objective of each assignment and the start date, will be agreed with the relevant Manager prior to the commencement of each audit.

PURPOSE OF THE INTERNAL AUDIT ANNUAL AUDIT PLAN

The Internal Audit Annual Audit Plan has been drawn up to reflect the wide range of work undertaken by the Internal Audit Section, including:

- Audit of the Council's main financial systems on a annual basis;
- Audit of services at least once within the four year cycle;
- Provision of advice on corporate management activities such as Risk Management, Information Management and Corporate Governance issues;
- Undertaking a programme of specialist contract, computer audits and Value for Money Studies;
- Completing special investigations to meet Management requirements;
- Provision of day to day advice to Managers on financial and control issues;

THE 2009/10 INTERNAL AUDIT ANNUAL AUDIT PLAN

The audit plan is broken into four main areas of activity as detailed below. The operational reviews are comprehensive in nature and cover the entire range of risks and controls. A detailed report is issued at the end of the audit review and an agreed action plan devised.

This year, for the first time, we have introduced a new specialist area of Governance, Fraud and Corruption. In the past we have audited certain aspects of governance piecemeal, as we conduct each individual review. For instance, when carrying out an audit of say Car Parks, the auditor would consider areas such as procurement, fees and charges, risk management etc. In effect the same work was being replicated across a range of services. This year it is proposed that the time previously spent on these areas, within individual audits, be consolidated into a single cross-cutting review. SWAP believes that this will provide the most timely and valuable assurance for management and members, whilst maintaining a high level of operational review.

Key control reviews are carried out in support of the work done by the Council's External Auditors and focus on financial control. These reviews are carried out annually between October and December. A report is issued for each review providing an assessment of the robustness of controls in all areas and recommending improvements, where appropriate. Where a full operational audit is planned for one of the areas normally covered under the key control review then the work is combined and co-ordinated.

In addition to our core audit work, as described above, internal audit also provide a range of other services including risk advice, follow-up reviews, specialist advice and special investigations.

The reviews planned for 2009/2010 are:

Operational Reviews	
Asset Management	Leisure Arts and Services
Building Control	Officers Claims & Allowances
Car Parks	Planning Policy
CCTV	Streetscene
Corporate Policy	Telephones
Creditors	VAT
Food Safety	IS System Reviews
Housing Rents	
Governance, Fraud and Corruption	
Absence Management	Income Collection
Business Continuity (Communications)	Information Governance

Data Quality	Members / Ethics
Efficiency Statement	Partnership Arrangements
Fees and Charges	Performance (Service Planning)
Gifts and Hospitality - Register of Interests	Procurement
Health and Safety (Lone Working)	Risk Management
Key Control Audits	
Capital Accounting	Main Accounting
Council Tax	NNDR
Debtors	Capital Accounting
Housing Benefits	Treasury Management
Other Audit Activity	
Special Reviews	Contract Audit
Corporate Meetings	Corporate Advice
Cash Spot Checks	General Advice
External Audit Liaison	Follow Up Reviews

RECOMMENDATION

To agree the Annual Audit Plan for 2009/10.

Background Papers

There are no background papers.

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TAUNTON DEANE BOROUGH COUNCIL

CORPORATE GOVERNANCE COMMITTEE 16th March 2009

INTERNAL AUDIT PLAN – PROGRESS REVIEW

REPORT OF THE GROUP AUDITOR (South West Audit Partnership) This matter is the responsibility of Councillor Henley, the Leader of the Council.

EXECUTIVE SUMMARY

This report highlights significant findings and recommendations that have occurred since the Committee last considered the findings of Internal Audit reports in December 2008.

1. Purpose of Report

To provide members with an update on the activities of the Internal Audit team for the period January 2009 to March 2009.

2. Work undertaken by Internal Audit January to March 2009

Operational Audits - Operational audits are a detailed evaluation of a service or functions control environment. A risk evaluation matrix is devised and controls are tested. Where weaknesses or areas for improvement are identified, actions are agreed with management and target dated. For Operational Audits SWAP aim to provide management and Members with a level of assurance on the robustness of the internal control environment. The following categories of assurance have been agreed:

<p>▲ ★ ★ ★ Full Assurance</p>	<p>The areas reviewed were found to be adequately controlled. Internal controls are in place and operating effectively at all times and risks against the achievement of objectives are well managed.</p>
<p>▲ ★ ★ ★ Reasonable Assurance</p>	<p>Most of the areas reviewed were found to be adequately controlled. Generally risks are well managed but some systems require the introduction or improvement of internal controls to ensure the achievement of objectives</p>
<p>▲ ★ ★ ★ Partial Assurance</p>	<p>Most of the areas reviewed were not found to be adequately controlled. Generally risks are not well managed and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.</p>
<p>▲ ★ ★ ★ No Assurance</p>	<p>The areas reviewed were found to be inadequately controlled. Risks are not well managed and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.</p>

The following operational audit has been finalised since the Committee last met in December 2008 as below:-

Audit area	Audit Opinion
Economic Development	▲ ★ ★ ★ Partial Assurance
Housing Repairs	▲ ★ ★ ★ Reasonable Assurance

Economic Development

The opinion has been graded as partial based upon the evidence examined at the time of the audit. However, I can also affirm from information provided that there has been a significant review completed in respect of the performance of the service by the new manager and service plans have been agreed and put in place that will re-establish the role and function of the Economic Development service.

Significant weaknesses were identified in the following areas:-

- Website contains out of date information - There are application forms and guidance notes available on the website which can be downloaded to guide businesses applying for grants, at the time of testing it was found that the website was out of date, listing inaccurate grant information. I was provided a copy of a spreadsheet that contained a list of website amendments one of which was to remove the incorrect information from the website, however there is no date recorded against the request nor is there evidence of submitting this to IT for implementation. - note there are 4 members of staff being trained as web authors for the new SWONE website and this will mean the service will be responsible for its own content. There is a risk that companies no longer approach the Council for advice and subsequently economic activity in the district decreases due to poor quality of content on the Council's website. *Management Response* : The EDU is working collaboratively to establish a countywide inward investment place marketing activity delivered through the Into Somerset Brand. An Into Somerset website has been launched and there is a willingness to establish unified enquiry handling protocols. The Project Taunton team are actively promoting the Firepool site and the new Employment and Skills Officer has been tasked to identify how the EDU can contribute to and assist in this activity. The new TDBC website will provide links to both of these portals.
- Partnerships lack accompanying legal agreements : Having spoken to the Economic Development manager I can confirm that there are SLAs in place with the Taunton East Development and the Brewhouse theatre. The only partnerships that the Economic Development service is a member of at present are Into Somerset and the Somerset Tourism Partnership. There is no legal agreement in place at present for these partnerships which TDBC currently contribute £30K towards the cost of the Somerset Tourism Partnership, and a budgeted £50k over 3 years to Into Somerset. There is a risk that the authority may find its financial and man power resources being 'sucked' into undesirable projects if there are insufficient legal agreements in place where partnerships are entered into.

Management Response : The Economic Development Manager has led on initiating a review of Into Somerset structure and a paper will be presented to the Regeneration Directors Group in January 2009, prior to a paper being submitted to O&S and Executive in March 2009 for approval. Establishing a formal structure for the Somerset Tourism Partnership prior to the next funding period is not likely to be achieved, so the Economic Development Manager will propose to the STP Management Group that TDBC act as lead organisation for the Partnership for 2009/10 and establish SLAs with partners to secure funding for the next financial year.

- Assessment and Project Planning - Through discussion with the service manager it was established that an assessment process is required to access any of the funds that the service has available for projects. Prior to the current manager taking post assessments were required for any projects funded out of the service budget, however he has found there is no documentary evidence of any assessments being required to secure LABGI funding. This lack of formality has caused problems with organisations requesting money that had apparently been promised to them by the previous service manager for which there is inadequate supporting documentation/evidence of justification/approval/allocation of funds. There is a risk that the Council is funding projects that are not aligned with its corporate objects and provide poor value for money for the community.

Management Response: LABGI funding recipients have been consulted and It is confirmed that there are no delivery contracts or SLAs in place to support previous LABGI grants. All projects have been reviewed and where it has been agreed that funding will continue SLAs have been or will be established before grants are authorised

Housing Repairs

The common theme perceived from the original findings of this review is that whilst the job is being done there has not been sufficient close management attention been paid to the detailed evaluation, documentation and agreement of procedures to be followed to undertake the varying tasks required. However, the positive actions undertaken by the Housing Property Manager to mitigate the identified risks has enabled the audit assessment to be revised upwards providing management with a higher level of assurance. As part of this process, the risk assessment recommendations reported at draft stage have been reviewed and some have been revised from Medium to Low.

Significant weaknesses were identified in the following areas:-

- Tenants signing to confirm works - After discussions with the Works Coordinator I was informed that the tenant is not required to sign the works order to confirm that the work has been carried out. This is because the tenant is not always there when the work is completed. The Job ticket as issued to the contractor does, however, have a section pre-printed where the tenant is expected to sign to affirm that the work has been completed. This causes several risks for the Council. There is a reputational risk that the Council say they have carried out work but tenant says they have not. There is a risk that the Council are not aware if work is not being completed and as a result no steps are taken to ensure this does not happen again. There is a risk to the health and safety of the tenant if the work is not carried out to a satisfactory standard. *Management Response* : Where ever possible we will

try to obtain a signature from tenant, procedures have been reviewed to require tradesman to indicate why signature was not obtained.

- Payment in advance for Rechargeable works - Where a tenant indicates that they wish the Council to undertake the rechargeable repair they are clearly advised that they will be invoiced for the cost. This normally is done by phone as typically the nature of the work is 'urgent' i.e. a broken window or door. A job order and a letter to be signed by the tenant acknowledging the debt is then generated and a tradesman attends. On arrival the tradesman seeks to get the tenant to sign the letter acknowledging that they will be responsible for the cost. However, despite earlier verbal assurances on the phone, not all tenants will sign the letter. The tradesman then has to assess the situation and determine whether declining to do the work will conflict with the Council's social landlord responsibilities – i.e. that the property is safe and secure. On occasion, the tradesman will determine that works have to be carried out to meet this requirement despite a refusal to sign the acknowledgement letter. In these instances the bare minimum of work required will be performed to meet landlord obligations. This is recorded on the job sheet by the tradesman. On completion of the works the cost is identified and a sundry debtor account is raised upon the tenant. There is a risk that difficulties may occur in recovering the cost of rechargeable works as tenants may refute liability for the charge or that the Council suffers a financial loss from a failure to adequately pursue and recover costs incurred on works where the tenant is liable for the expenditure. *Management Response* : A pro-forma invoice is issued in advance where possible to collect income before work performed. The wording of letter to tenants will be looked into to determine whether it is necessary to get tenant to sign at time agreeing to pay costs, thus avoiding potential confrontational issues for tradesman attending when signature refused.

Managed Audits

Creditors

It would be expected that most of the controls should be working in a satisfactory manner. This audit identified eight weaknesses (six of which were partial weaknesses). The main concerns are similar to those reported in 2007/08; the lack of a detailed procedural manual, the inability of the current system to disable duplicate creditor numbers and the growing reliance that is placed on scanned images to provide an audit trail. It is hoped that many of the issues identified during this review will be addressed by the implementation of SAP.

Debtors

This managed audit review has established that there are some key controls that are not operating as required to reduce the risk of losses. From samples tested we did not find any irregularity, however, there is opportunity to do so and the recommendations made in this report should be actioned as soon as possible as key controls should be operated at all times. Key weaknesses were identified in the areas of delays in the raising of invoices, lack of authorisation relating to the cancellation of debts and duplicate supplier references. Measures have been put in place to address these weaknesses.

Non-Domestic Rates

The audit review has identified seven areas of weakness. However, when reviewed against the previous year's audit report, progress has been made in relation to some of the areas that were previously reported. At the time of the audit, new procedures were in the process of being implemented to improve the control framework, these related specifically to the sample checking amendments to bills, processing of discounts and the monitoring targets dates for processing data. Weaknesses were identified in the areas of authorising refunds under £10k, the processing Valuation Office amendments and system access and user rights. It is hoped that the new SAP implementation will resolve some of the above issues the ongoing issue of the reconciliation of the NNDR system to the General Ledger.

Housing Rents

The review concentrated on the testing of the Housing Rents system examining the overall controls in place. The Housing Rents function is handled by 2 departments. It is our opinion that the Housing Rents system operates within a satisfactory system of internal control in most key areas. However, the review identified issues around the lack of an independent check of the number of properties recorded on the Rents System and an imbalance between the values recorded on the Rents System and the Council's Main Accounting System.

Housing Benefits

The purpose of this audit was to verify that key controls for the Housing Benefits system are in place and operating effectively. Sixteen of the twenty controls were found to be working in a satisfactory manner, and I am pleased to report that of the four issues identified, none were significant control failures. It is also pleasing to note that the number of recommendations has reduced by comparison with the previous audit reflecting significant improvements in the control environment. There were four recommendations brought forward from the previous audit and management should seek to ensure that these outstanding issues are addressed.

3. Workload Update

Although there are a substantial number of reports at draft stage the workload for quarter 4 will allow for those audits to be finalised before the end of the financial year.

In addition to the audit work detailed below there are a number of other areas of work that SWAP have undertaken including the on-going provision of audit advice, ad-hoc special investigations and involvement in the SAP project providing advice and guidance on control issues.

The following reviews are in progress or are going through the reporting process :-

Audit area	Type of review	Progress
Procurement	Operational Review	Draft Report
Transport Policy	Operational Review	Draft Report
Partnership Arrangements	Operational Review	Testing
Council House Sales	Operational Review	Draft Report
Council Tax	Operational Review	Draft Report
Treasury Management	Operational Review	Draft Report
IT Audit - Compliance against ISO27002 level one	Computer Audit	Draft Report
IT Audit – Social Networking	Computer Audit	Draft Report
IT Audit – Disaster Recovery Planning	Computer Audit	Draft Report
Main Accounting	Managed Audit	Draft Report
Payroll	Managed Audit	Draft Report
Capital Accounting	Managed Audit	Draft Report

4. Recommendation

The Committee should note the content of this report.

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