

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 on 9 December 2013 at 18:15.

Agenda

- 1 Apologies.
- 2 Minutes of the meeting of the Corporate Governance Committee held on 23 September 2013 (to follow).
- 3 Public Question Time.
- 4 Declaration of Interests
To receive declarations of Disclosable Pecuniary Interests or personal or prejudicial interests, in accordance with the Code of Conduct. The usual declarations made at meetings of the Corporate Governance Committee are shown on the attachment.
- 5 Update on the Health and Safety Performance and Strategy for 2013-2014.
Report of the Corporate Health and Safety Advisor (attached).
Reporting Officer: Catrin Brown
- 6 Annual Audit Letter 2012/2013. Report of the Strategic Director (attached).
Reporting Officers: Shirlene Adam
Peter Lappin
- 7 External Audit Update. Report of the Strategic Director (attached).
Reporting Officers: Shirlene Adam
Peter Lappin
- 8 Internal Audit Plan Progress 2013-2014. Report of the Group Audit Manager (attached).
Reporting Officers: Alastair Woodland
Ian Baker
- 9 Corporate Governance Action Plan. Report of the Performance Lead (attached).
Reporting Officer: Dan Webb

10 Corporate Anti-Fraud Approach. Report of the Strategic Director (attached).

Reporting Officers: Stephen Edmonds
Shirlene Adam

11 Corporate Governance Committee Forward Plan - Details of forthcoming items to be considered by the Corporate Governance Committee and the opportunity for Members to suggest further items (attached).

12 Corporate Governance Committee Forward Plan - details of forthcoming items to be considered by the Corporate Governance Committee and the opportunity for Members to suggest further items (attached)

Bruce Lang
Assistant Chief Executive

28 February 2014

Members of the public are welcome to attend the meeting and listen to the discussions.

There is time set aside at the beginning of most meetings to allow the public to ask questions.

Speaking under “Public Question Time” is limited to 4 minutes per person in an overall period of 15 minutes. The Committee Administrator will keep a close watch on the time and the Chairman will be responsible for ensuring the time permitted does not overrun. The speaker will be allowed to address the Committee once only and will not be allowed to participate further in any debate.

Except at meetings of Full Council, where public participation will be restricted to Public Question Time only, if a member of the public wishes to address the Committee on any matter appearing on the agenda, the Chairman will normally permit this to occur when that item is reached and before the Councillors begin to debate the item.

This is more usual at meetings of the Council’s Planning Committee and details of the “rules” which apply at these meetings can be found in the leaflet “Having Your Say on Planning Applications”. A copy can be obtained free of charge from the Planning Reception Desk at The Deane House or by contacting the telephone number or e-mail address below.

If an item on the agenda is contentious, with a large number of people attending the meeting, a representative should be nominated to present the views of a group.

These arrangements do not apply to exempt (confidential) items on the agenda where any members of the press or public present will be asked to leave the Committee Room.

Full Council, Executive, Committees and Task and Finish Review agendas, reports and minutes are available on our website: www.tauntondeane.gov.uk



Lift access to the John Meikle Room and the other Committee Rooms on the first floor of The Deane House, is available from the main ground floor entrance. Toilet facilities, with wheelchair access, are also available off the landing directly outside the Committee Rooms.



An induction loop operates to enhance sound for anyone wearing a hearing aid or using a transmitter.

For further information about the meeting, please contact the Corporate Support Unit on 01823 356414 or email r.bryant@tauntondeane.gov.uk

If you would like an agenda, a report or the minutes of a meeting translated into another language or into Braille, large print, audio tape or CD, please telephone us on 01823 356356 or email: enquiries@tauntondeane.gov.uk

Corporate Governance Committee Members:-

Councillor D Reed	(Chairman)
Councillor S Coles	(Vice-Chairman)
Councillor A Beaven	
Councillor B Denington	
Councillor E Gaines	
Councillor A Govier	
Councillor T Hall	
Councillor J Horsley	
Councillor J Hunt	
Councillor R Lees	
Councillor V Stock-Williams	
Councillor P Tooze	
Councillor E Waymouth	
Councillor A Wedderkopp	
Councillor D Wedderkopp	

Taunton Deane Borough Council

Corporate Governance Committee – 9 December 2013

Update on Health and Safety Performance and Strategy for 2013 - 2014

Report of the Corporate Health and Safety Advisor

(This matter is the responsibility of the Chief Executive and Leader of the Council)

1. Executive Summary

This report provides an update on the progress of a range of Health and Safety matters across the organisation. These include:

- Corporate reporting arrangements
- Accident and Incident Data for the period 1 January 2013 –1 October 2013
- Capturing Accident and Incident data
- Monitoring Health and Safety Performance
- The South West Audit Partnership Audit on health and safety
- The arrangements for the Health and Safety Committee and agreed actions
- The progress being made on Joint Health and Safety Inspections
- Provision of Health and Safety Information
- Policy updates
- Key activities – Brewhouse / Taunton School project

2. Corporate Reporting arrangements

The standard items to be included in the report to Corporate Governance Committee will be:

Accident and Incident Data including comparative statistics, notification of Reportable Accidents, Incidents and Diseases and key investigations

Monitoring of health and safety performance

Report on actions agreed by the Health and Safety Committee

Training on health and safety matters (annual update only to be presented at February committee for previous year)

Provision of health and safety Information – update on information provided to employees on TDBC's share point site

Key activities of the Health and Safety Advisor for the period

The Health and Safety Advisor would welcome comments and requests for additional material for reporting.

3. Accident and Incident Data for the period 1 January 2013 –1 October 2013

Previous data is provided for the purposes of comparison

TDBC Totals– 1 April 2011 – 31 March 2012					
Classification	Core Council	DLO	Crematorium	Public	Contractors
Reportable	1	3	1	3	0
Non-reportable	6	32	7	4	0
Period total	7	35	8	7	0

TDBC Totals– 1 April 2012 - 31 March 2013					
Classification	Core Council	DLO	Crematorium	Public	Contractors
Reportable	0	1	0	0	1
Non-reportable	3	34	9	0	0
Near Miss	0	4	0	0	0
Period total	3	39	9	0	1

TDBC Totals– 1 April 2013 - 31 October 2013					
Classification	Core Council	DLO	Crematorium	Public	Contractors
Reportable	0	2	0	1	0
Non-reportable	4	14	0	2	0
Near Miss	0	1	0	0	0
Period total	4	17	0	3	0

Data previously held in hard copy form only has been sorted and entered into a spreadsheet so that we now hold comparative accident data relating to:

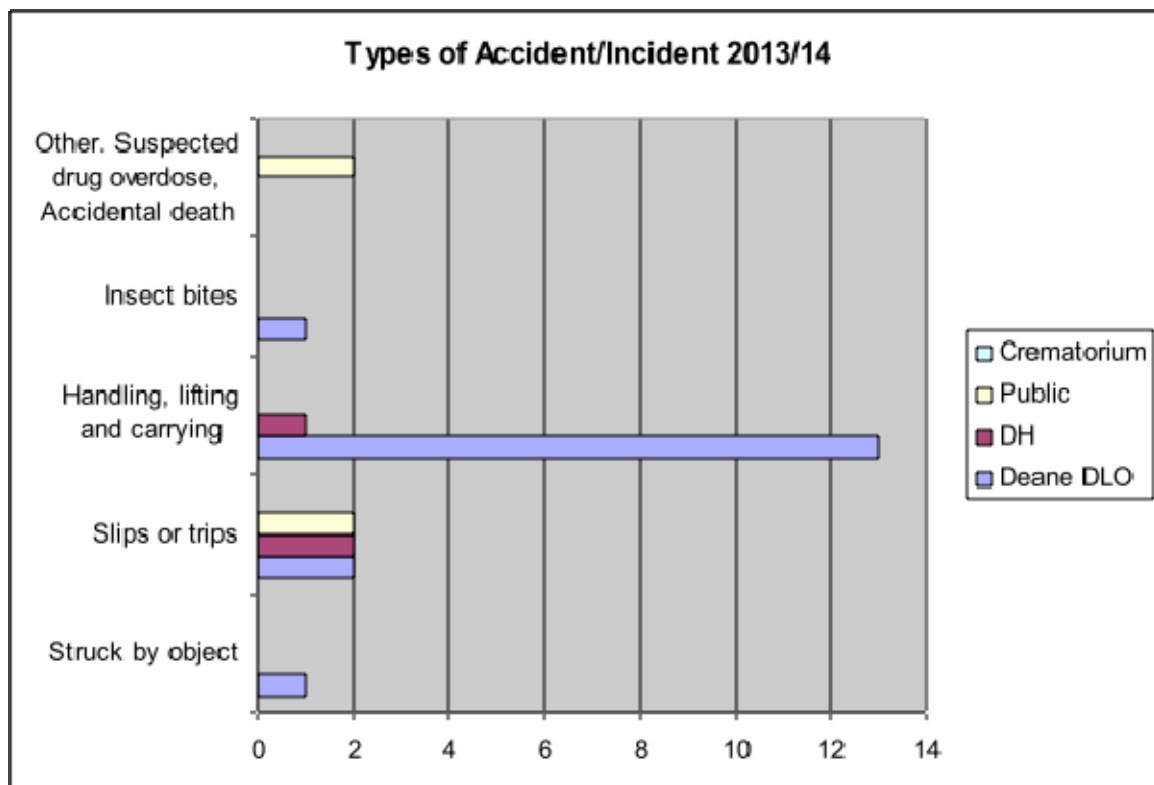
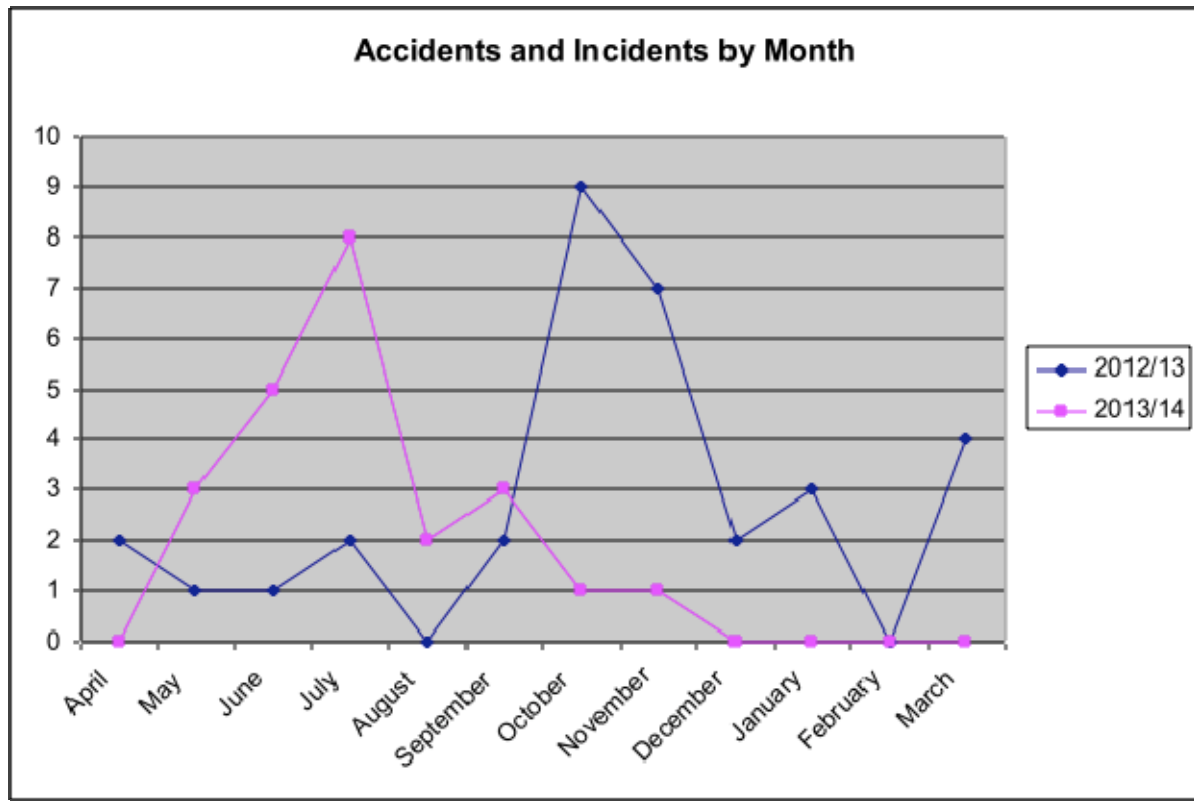
Core Council
DLO
Crematorium
Public – including data relating to open spaces

All RIDDOR reportable accidents have been investigated and where necessary remedial measures put in place.

Analysis carried out has helped to identify the types of accident and incidents occurring and where this has been possible preventative training has been carried out. For example manual handling training accidents, particularly relating to sand bagging activities during 2012 – 13 were identified. Manual handling training was

subsequently delivered during September and October 2013 to all DLO employees through short team based tool box talks.

The graphs overleaf demonstrate the statistics, by month in comparison to 2012 – 13, and by accident type.



3.1 Accident and Incident Investigation

The inquest into the death of Stewart Jarvis, whose body was found in the Sherford Stream in Vivary Park, took place on 21st November 2013. The cause of death was recorded as drowning and the verdict reached by Mr Michael Rose, Coroner was: accidental death. No further action is required for TDBC as a result.

3.2 Investigation into RIDDOR reportable asbestos exposure

A detailed investigation was carried out by the Health and Safety Advisor and a report produced. A series of recommendations was made to bring systems up to required standards. A meeting with the Property Services Manager was held to discuss arrangements to prevent a recurrence and good levels of progress were reported with significant improvements already made and further preventative measure planned. A further appointment has been made to test that arrangements have been embedded to prevent a recurrence.

4. Capturing Accident and Incident data

4.1 Accident reporting arrangements

A draft policy was taken to Health and Safety Committee in October 2013. The policy sets out proposed arrangements to continue using a paper based system to record accidents, but to consolidate information on one approved form type to prevent duplication and ensure consistency across all TDBC buildings. Near misses will also be reported. All TDBC buildings will have a corporate accident book

Changes to the policy will be communicated via the Leads forum, Core brief and by using the Sharepoint intranet site. Accident reports will be scanned onto an electronic database and stored electronically.

Accident investigation and monitoring continues to be a priority for the Corporate health and safety team.

5. Monitoring of Health and Safety Performance

Key Performance Indicators (provided at Table 1 overleaf) had been used previously as part of the 2012 – 13 Health and Safety Strategy. However as part of the natural review of health and safety performance management undertaken by the new Health and Safety team, as well as actions to comply with the requirements of the SWAP Audit (see point 6 below), the KPIs have been reviewed and Table 2 shows the proposed performance monitoring arrangements from April 2014.

In addition priorities for the Health and Safety team will be identified in a service delivery plan for April 2014. The plan will highlight key tasks and allow measurement of performance.

Table 1 Key Performance Indicators 2012 – 13

Issue	Action	Who	How	When
1 Management competency and legal compliance	Level of compliance tested against I roles and responsibilities document,	Combination: Theme Manager reviews, PREDS, internal & external audit	Measured as % compliant.	Quarterly reports to CMT & Corporate Governance timetable.
2 H&S Management System and implementation	Content and quality of H&S policy and guidance held within Sharepoint system	Theme Managers H&S Advisor, CMT, H&S committee, (SWAP)	100% tested per annum for clarity and relevance.	As above
3 Accident, incident data and lessons implemented	All accident and incident data captured and management actions implemented to prevent a re-occurrence.	Line managers & H&S Advisor. (SWAP)	- Written summary reports produced for all HSE reportable (RIDDOR) accidents and occurrences.	As above with summary reports to H&S Committee.

Table 2 Proposed Key Performance Indicators 2014 – 15

Issue	Action	Who	How	When
1 Accident and incident data successfully captured	To increase numbers of accidents, incidents and near misses reported by increasing awareness of reporting requirements and process for this.	H&S team Theme Managers & Leads All employees to cooperate with policy	Accident reporting policy Article for Core brief, attendance at Leads Policy provided at all sites to ensure data captured Provide accessible Information for employees on sharepoint	Measured from 1 April 2014. Quarterly reports using traffic light based system to CMT, Corporate Governance and H&S Committee

2	Accident and incident data lessons implemented	<p>To ensure accidents and incidents are investigated and lessons learned to prevent a recurrence within a timely framework:</p> <ol style="list-style-type: none"> 1) Initial accident investigation carried out within 2 weeks of date 2) H&S Advisor investigation carried out within a further 4 weeks. 3) Further review of actions taken to prevent recurrence within further 4 weeks 4) Outstanding significant risks referred to CMT if still present after review 	<p>H&S team Theme Managers & Leads All employees to cooperate with policy</p>	<p>Accident reporting policy to cover investigation framework To provide information and training for Managers on investigation via leads forum To carry out H&S investigations within agreed framework To collate data on investigation</p>	As above
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3	H&S Management System implemented at all levels	To carry out joint audits of TDBC sites alongside Unison representatives. Audit will cover: Unannounced site visit (where applicable) Review of arrangements for safety (communication of responsibilities, risk assessments, safe working practices, training and supervision)	H&S team Unison Safety Representatives Theme Managers & Leads All employees to cooperate with policy	Produce list of all TDBC sites and departments for inspection To produce action plan for inspection based on activity risk. To undertake inspection visit To produce report to manager within 2 weeks of visit To undertake initial review of requirements within further 4 weeks To undertake further review and refer significant risks remaining to CMT	As above
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6. SWAP Audit progress

A detailed progress update is found at Appendix 1.

7. Arrangements for the Health and Safety Committee and agreed actions

Health and Safety Committee took place on 24th October 2013. The Health and Safety Advisors Report to committee is found at Appendix 2.

The Committee and Unison Branch Safety Officer supported the proposal to review the Compliance Audit process and move towards an unannounced site visit and audit of relevant documentation.

The draft accident policy was discussed and approved in principle. The policy will be finalised at the next Committee scheduled for 16th January 2014.

8. Joint Health and Safety Inspections

Continue to be carried out by Unison Safety Officer and reported to the Health and Safety Advisor for action as required.

In addition inspections of the mechanics and carpenters' workshops have been carried out at the Priory Depot and the Crematorium, with remedial works identified where necessary. Assistance has been provided to managers at the Deane DLO on risk assessments and monitoring is taking place with programmed meetings for review.

Good standards were found at the crematorium and advice was given on ensuring accident data is provided to the Health and Safety Advisor for inclusion within TDBC's overall statistics.

9. Provision of Health and Safety Information

The Sharepoint site has been updated and as policies and guidance for officers are agreed the material is uploaded to the site. Recent information uploaded includes the DSE assessment questionnaire and instructions for adjusting chairs provided.

The Health and Safety Advisor gave an update on health and safety at the November Leads forum.

10. Policy updates

Accident reporting policy as set out in Paragraph 4 above, to finalise arrangements and report to the next Health and Safety Committee.

A review of the policy on use of Display Screen (computer) Equipment for the organisation has been carried out. Eleven volunteers from across all Themes have been trained to carry out the assessments to ensure consistency of approach and advice. This will also ensure flexibility and resilience with more assessors able to provide the information without delay.

11. Key activities – Brewhouse / Taunton School project

The Health and Safety Advisor and Community Protection Lead have had a significant input on the safety measures required to allow the Brewhouse Theatre to be used by Taunton School for their pre Christmas performance. This includes working with Taunton School's Project Manager to provide adequate risk assessment and safety testing and certification for the equipment and services to be used on site and ensuring co ordination and communication between contractors employed by TDBC and Taunton School.

12. Finance Comments

Any emerging issues or additional training will have to be funded from existing budgets. Line managers are expected to prioritise and refer any difficulties through their Theme Manager to CMT.

13. Legal Comments

Failure to meet or maintain minimum legal compliance will increase Corporate and individual risk, with the potential for criminal and civil actions

14. Links to Corporate Aims

Competent employees working safely in the delivery of the Council's services form an essential contribution to the Corporate Aims.

15. Environmental Implications

There are no environmental implications arising from this report.

16. Community Safety Implications

There are no community safety implications arising from this report.

17. Equalities Impact

There are no equalities impacts over and above those already required to be identified in the Theme delivery plans and existing arrangements. The Equalities Impact Assessments for health and safety policies and procedures are available on the health and safety sharepoint site.

18. Risk Management

Failure to meet minimum health and safety statutory requirements has been identified in the Corporate Risk Register.

19. Partnership Implications

The Health and Safety Strategy sets out the majority of the work programme for delivery by the Corporate Health and Safety Team. The strategy is currently under review and a Service Delivery Plan setting out partnership implications will be in place for April 2014.

The strategy continues to involve the expertise of SWAP, reducing resource requirements and delivering an integrated approach.

20. Recommendations

The Committee are asked to note the progress being made on the review of the Health and Safety service and its delivery and the initiatives to improve our operating culture. There are no significant risks or incidents to report.

Contact: Officer Name Catrin Brown
 Direct Dial No 01823 356340
 [e-mail](mailto:c.brown@tauntondeane.gov.uk) address c.brown@tauntondeane.gov.uk

Appendix 1 SWAP Audit recommendations and Actions

SWAP Audit Recommendation	Action
<p>1.1a: There is no tool to capture and monitor all identified actions needed (inc. future actions) and also review the progress and completion of each individual action. <i>RECOMMENDATION: Implement H&S action plan time table to ensure the following: recording and monitoring of actions needed to implement the new H&S action plan/strategy; the recording and monitoring of any future actions that would be needed to support the H&S action plan/strategy; all actions should have clear ownership recorded and target dates set for each identified action.</i></p>	<p>Development of a new H&S action plan to meet the requirements of the proposed KPIs. This is partly completed and populated with data relating to ongoing tasks.</p> <p>A completed H&S Action plan to meet the agreed KPIs and actions for priority will be in place for 1 April 2014 defined timescales for completion and responsibility allocated. The action plan will be reviewed with the Environmental Health Lead monthly. Action updates will form the basis of the report to the H&S Committee and the Corporate Governance Committee.</p>
<p>1.2a: Internal Benchmarking <i>This could be useful in sharing best practise across the Council on completion of the initial audit assessments.</i></p>	<p>Sharing of best practise will be encouraged by the uploading of relevant information to the internal sharepoint site and via the joint inspection process. This will form an action in the plan described above.</p>
<p>1.2b: It is not clear how H&S KPI's are scored and measured. <i>RECOMMENDATIONS: Use of external benchmarking in particular sharing of best H&S practice with other LA's</i></p>	<p>Proposed changes to KPIs. Proposed KPIs are measurable and consultation will take place with CMT and TDBC's performance management department before they are agreed.</p>
<p>1.3a: There is no time scheduled for independent review of the action plan. <i>RECOMMENDATION: Corporate Client Services Manager ensures H&S performance indicators have an agreed scoring methodology which will ensure a fair and accurate measure of safety performance.</i></p>	<p>As above</p>
<p>1.3b: There is no time scheduled for independent review of the action plan. <i>RECOMMENDATION: the Retained H&S Officer ensures that the H&S action plan/strategy is subject to a periodic review to ensure that the action plan and KPI's are still adequate and relevant. CMT may need to consider future changes in H&S legislation as a result from the Lofstedt review.</i></p>	<p>As above. Periodic review will be scheduled as recommended by Performance Managers.</p>
<p>1.4a: No record of officers responsible for completion of the responsibility form and compliance audit review. <i>RECOMMENDATION: Include the use of structure chart to document each officer responsible for the completion of each responsibility form and audit review.</i></p>	<p>The review of H&S arrangements as proposed in the audit regime from 1 April 2014 will include review of responsibilities and their communication to relevant personnel within the structure. Responsibility can continue to be recorded using the local responsibility forms however this will no longer remain the initial focus of the audit.</p>
<p>1.4b: There is no process for reconciling all responsible forms and compliance audit reviews to ensure completion.</p>	<p>As above.</p>

<p>1.5a: A number of previous audit recommendations are either not completed or remain outstanding. <i>RECOMMENDATION: Ensure that revised key dates are agreed on implementing; 1.1a: completeness of H&S information published on sharepoint. 1.2a Completeness of Corporate programme for risk assessments</i></p>	<p>Audit recommendations will be captured within the Action plan and will be subject to monthly review. The H&S intranet site has been reviewed, information no longer relevant has been removed, policies are accessible and information is uploaded and signposted (via the Leads forum) and Core Brief.</p> <p>Risk assessments will be reviewed as part of the audit process for each area.</p>
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Appendix 2

H&S Advisors Report to the H&S Committee Meeting – 24 October 2013

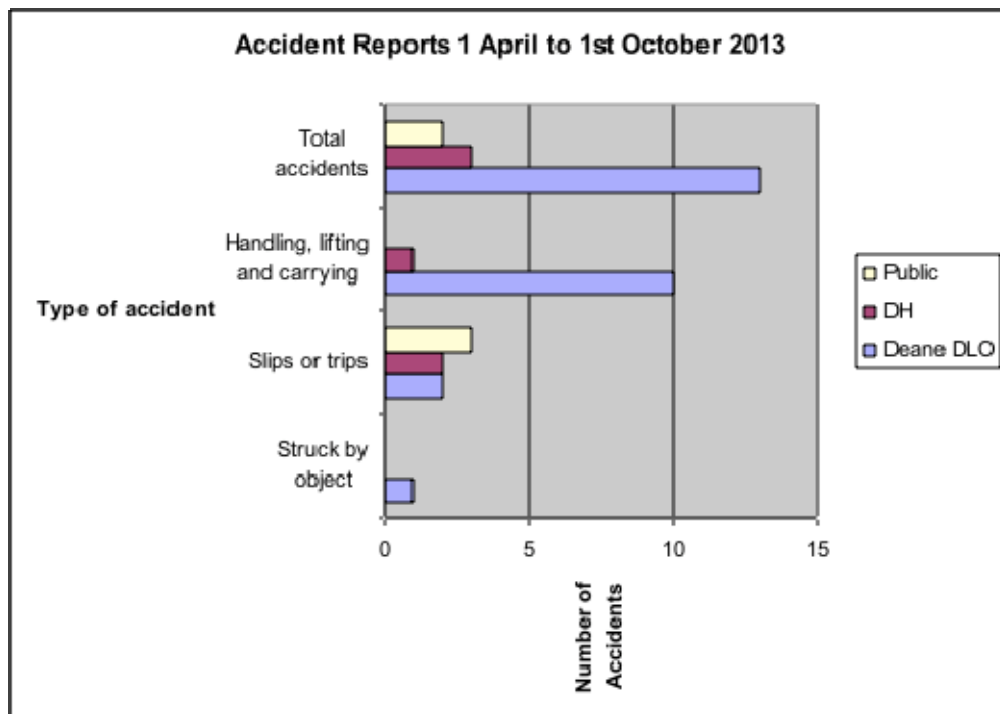
Standard report for the agenda:

1. Accident report Summary

The committee are asked to note:

Accident, incident data and lessons implemented

The accident statistics have been presented in graph form, as this allows analysis of the accident type.



The chart shows a high number of handling, lifting and carrying accidents ten of these were reported by the Deane DLO. This is an inherent risk due to the nature of their work. As a result of these reports manual handling tool box talks have been delivered at monthly team meetings and further in depth training has been organised for high risk areas. These figures relate to 72% of all DLO accidents and are above the regional average of 49%.

Slips and trips; seven accidents reported in total, two involving employees employed within Deane House, two for the Deane DLO and three involving members of the public.

All minor accidents continue to be reviewed on a regular basis by the H&S Advisory team and a nominated Unison Rep (Rick Symons for DLO, Steve Coles for DH) and allocated to the relevant Rep if further investigation is required.

Accident / Incident Investigations

The H&S Advisory Team have been involved in more in depth investigations for the following accidents:

Employee cut whilst moving bench in carpenters' workshop (Manual handling). This has prompted an inspection of the workshop and work with the works Area Manager to produce a risk assessment for the work area and safe working practices for the employees.

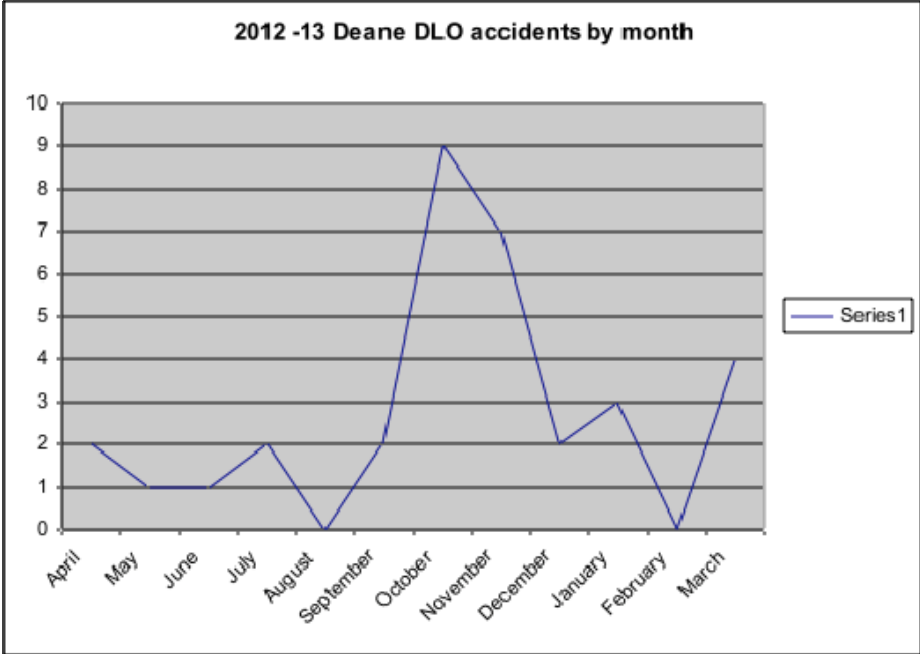
Trip accident in Somerset Square adjacent to the Brewhouse (Public). This has led to an investigation, meeting of various interested parties on site and minor precautionary works planned. An insurance claim is being made against TDBC in relation to this accident.

There have been no new RIDDOR reportable accidents this quarter however investigation into the 7 day accident involving a DLO employee has continued with an interview of the Supervisor present. Causation has not been established however working practices were reviewed as a result.

A RIDDOR reportable incident relating to a Property Services employee being potentially exposed to asbestos fibres has also been investigated and a report produced.

Analysis of accidents occurring in the year 2012 – 13

Accident data for the last year has been transferred from hard copy to a spreadsheet allowing analysis of trends. The seasonal increase shown in the graph is due to increased manual handling activities involved in work such as sand bag filling and seasonal grounds maintenance. The refresher training on manual handling carried out going into the 2013 -14 season will aim to reduce this increase and its effectiveness will be monitored.



2. H&S Training

Statutory training for asbestos, weights and measures (DLO Fuel Pumps) and competency training for the forklift and bobcat has been undertaken for Deane DLO Staff since the last report.

Manual Handling tool box talks have been delivered at the DLO monthly team meetings during October. Risk Assessment Tool box talks are scheduled for the upcoming months.

Action: The committee is asked to note and support this action

3. Intranet Site Update

The site can be found on the intranet at <http://portal/sites/health/default.aspx>

There will be an ongoing process of policy review and new material will be uploaded and highlighted on completion.

New material uploaded to date includes access to the DSE assessment questionnaire and instructions for adjusting standard chairs, links to HSE website and HSE information on accident reporting and investigation.

A standard risk assessment template has been agreed and will be uploaded and highlighted.

The risk assessment form and new look site will be highlighted during the November Leads meeting and via November Core Brief.

Action: The committee is asked to progress and provide any comments

4. H&S Compliance Audit

The effectiveness of the H&S Compliance audit process will be reviewed by the H&S Advice team and a measurable performance monitoring strategy agreed for the 2014 – 15. H&S performance monitoring for the remainder of 2013-14 will continue to be through the compliance audit process, joint Unison H&S inspections and through prioritised inspections and monitoring as identified in the H&S Action plan.

Action: The committee is asked to note and support this action

5. DSE Assessments.

Training to enable 12 Volunteers from across all 4 Themes to carry out initial DSE assessments for computer workstations took place on Tuesday 15th October 2013. The training was well received and feedback will result in a revised questionnaire and DSE policy. Volunteers will now be able to carry out initial assessments with the support of Catrin Brown and Hannah Hill. The process of referral to the occupational health provider where there are issues that relate to medical conditions and difficult to resolve situations, will remain.

A database for all DSE users will be maintained by Hannah Hill. HR will inform H&S of all new starters and a questionnaire will be sent out. Where this is not completed it will be pursued to ensure that baseline data is provided for the organisation.

A revised questionnaire will be sent out to all staff in early 2014 and a revised policy will be brought to the H&S Committee prior to that date.

Action: The committee is asked to note and support this action

6. H&S Inspections

A successful joint inspection was completed at Taunton Crematorium on 9th October 2013.

An initial safety inspection was undertaken at the Priory Depot on 19 August 2013. A preliminary report following on from this was provided to the Deane DLO H&S Committee. The report focused specifically on workshop alterations and housekeeping.

A follow up inspection was made on 26 September 2013 when it was noted that significant improvements in housekeeping had been made.

Inspection activity in the DH is ongoing and regular meetings are being held to discuss outcomes.

Action: The committee is asked to note and support this action

7. Corporate Governance Reporting

A meeting was held with Councillor Stock Williams (H&S Champion) to review the format and content of reports to Corporate Governance Committee. Regular meetings were agreed to ensure that information for Members is clear and relevant.

Action: The committee is asked to note and support this action

8. Housekeeping

CMT and Unison approved the decision for the corporate H&S advisory service to be provided by TDBC Environmental Health, led by Scott Weetch. Catrin Brown, Senior EHO will act as the competent person for providing health and safety advice to the organisation. Catrin continues to be supported by Kate Woollard. It is hoped that the support role will be clarified in the near future.

ENDS

Taunton Deane Borough Council

Corporate Governance Committee - 9 December 2013

Annual Audit Letter 2012/2013

Report of the Strategic Director (Shirlene Adam)

This matter is the responsibility of the Leader of the Council, Cllr John Williams

Executive Summary

This report introduces the Annual Audit Letter 2012/13 – prepared by our external auditors, Grant Thornton (and set out in and Appendix to this report).

The report summarises their findings from their 2012/13 audit work.

1. Background

- 1.1 Each year our external auditor is required to make arrangements for the production of an audit letter for each local authority. The letter outlines the following:
- A conclusion on the Statement of Accounts and annual governance statement;
 - A conclusion on Value for Money (focus on financial resilience)
- 1.2 Members will note that they have already seen at the September meeting, the more detailed reports on the audit of the Councils accounts and financial resilience.

2. Financial Issues / Comments

- 2.1 As previously reported the Council is pleased to note the unqualified opinion on both the Statement of Accounts, and our arrangements for Value for Money.
- 2.2 Members should note the recommendations (appendix B) emerging from external audits work regarding the objection to the accounts re taxi license fees. The Council fully accept the recommendations and our Community Protection Manager has been driving these forward over the last few months.
- 2.3 The first recommendation related to “time recording”. We have a detailed costing system in place and have commissioned our internal audit function to test the robustness of this.

2.4 The second recommendation related to potential overcharges. We have reviewed and made appropriate refunds to those affected by this matter.

3. Legal Comments

3.1 There are no legal implications from this report.

4. Links to Corporate Aims

4.1 No direct implications.

5. Environmental and Community Safety Implications

5.1 No direct implications.

6. Equalities Impact

6.1 No implications based on this letter.

7. Risk Management

7.1 Any risks identified will feed in to the corporate risk management process.

8. Partnership Implications

8.1 No implications based on this letter.

9. Recommendation

9.1 Members are requested to note the Annual Audit Letter 2012/2013, and the recommendations made by our auditors relating to the objection to our accounts for taxi license fees.

Contact Officers:

Shirlene Adam Strategic Director 01823 356310 s.adam@tauntondeane.gov.uk	Maggie Hammond Strategic Finance Officer 01823 358698 m.hammond@tauntondeane.gov.uk
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The Annual Audit Letter for Taunton Deane Borough Council

Year ended 31 March 2013

October 2013

Stephen Malyn

Director

T 0117 305 7862

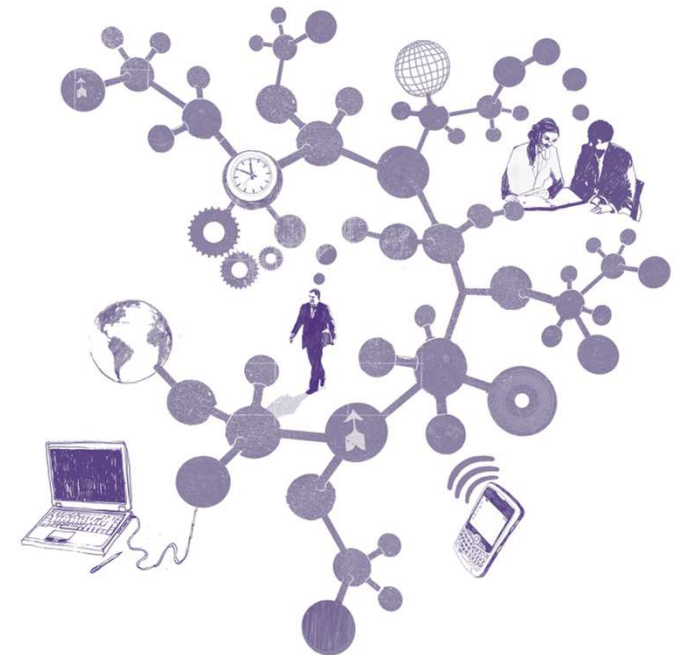
E steve.g.malyn@uk.gt.com

Peter Lappin

Senior Manager

T 0117 305 7865

E peter.lappin@uk.gt.com



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Section 1: Executive summary

01. Executive summary

02. Audit of the accounts

03. Value for Money

Executive summary

Purpose of this Letter

Our Annual Audit Letter ('Letter') summarises the key findings arising from the following work that we have carried out at Taunton Deane Borough Council ('the Council') for the year ended 31 March 2013:

- auditing the 2012/13 accounts and Whole of Government Accounts submission (Section two)
- assessing the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources (Section three)

The Letter is intended to communicate key messages to the Council and external stakeholders, including members of the public. We reported the detailed findings from our audit work to those charged with governance in the Audit Findings Report on 23 September 2013.

Responsibilities of the external auditors and the Council

This Letter has been prepared in the context of the Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission (www.audit-commission.gov.uk).

The Council is responsible for preparing and publishing its accounts, accompanied by an Annual Governance Statement. It is also responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources (Value for Money).

Our annual work programme, which includes nationally prescribed and locally determined work, has been undertaken in accordance with the Audit Plan that we presented to the Corporate Governance Committee on 24 June 2013 and was conducted in accordance with the Audit Commission's Code of Audit Practice ('the Code'), International Standards on Auditing (UK and Ireland) and other guidance issued by the Audit Commission.

Audit conclusions

The audit conclusions which we have provided in relation to 2012/13 are as follows:

- an unqualified opinion on the accounts which give a true and fair view of the Council's financial position as at 31 March 2013 and its income and expenditure for the year
- an unqualified conclusion in respect of the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources
- we will report on the certification of the Council's grant claims and returns in our annual certification report later this year.

Executive summary

Key areas for Council attention

During the course of our audit we have made a number of recommendations relating to internal control, these have been reported as part of our Audit findings report. Recommendations have been discussed and agreed with the Strategic Director and the finance team.

Our overall value for money conclusion for this year is unqualified. Looking beyond this year and next, the Council has a medium term financial plan, which recognises the need for substantial future savings. We have reviewed the Council's financial resilience and concluded that current arrangements are adequate albeit there are substantial financial challenges ahead. We issued a separate report on the Council's financial resilience and this is referred to later in this document.

Taxi licence fees – objection to the accounts

The closure of the 2011/12 audit (previous year) was delayed because of an objection to the accounts from a local resident. The objection concerned the fees charged by the Council for taxi licences. The objector alleged that taxi licence fees were set at a level more than the costs of providing them and that the 'costs' were excessive.

On 8 July 2013 we issued our 'decision and statement of reasons' on the objection. We dismissed the objection on the grounds that taxi licence fees were not 'wholly unreasonable' and also because the Council had more recently – since receiving the objection - rectified many of the previous deficiencies in the fee setting regime. The costs of further audit action would serve little purpose to the local taxpayer.

However, we made two recommendations for the Council, as follows:

- consider the cost and benefits of introducing a system of time recording, or employ a time and motion study, to provide a more robust evidence base for cost apportionment for the purposes of licence fee setting; and
- consider whether the Council has charged certain types of taxi licence fee payers more than it should have and whether any refunds are appropriate.

The Council's officers have drawn up an action plan to address these two recommendations. The action plan was simply reported as an update to the Corporate Governance Committee at its meeting of 23 September and the Committee also heard from the objector.

The Council should consider formally our two recommendations and the proposed action plan prepared by officers.

A new objection was made to this year's accounts (2012/13) and also concerned taxi licence fees. We dismissed this objection on 18th September 2013 because we decided it was substantially the same as the objection in the previous year (2011/12).

Acknowledgements

This Letter has been agreed with the Strategic Director and circulated to Members in October and will be presented to the Corporate Governance Committee on 9 December 2013.

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

Grant Thornton UK LLP
October 2013

Section 2: Audit of the accounts

01. Executive summary

02. Audit of the accounts

03. Value for Money

Audit of the accounts

Audit of the accounts

The key findings of our audit of the accounts are summarised below:

Preparation of the accounts

The Council presented us with draft accounts by 30 June 2013 in accordance with the national deadline. Appropriate working papers were made available from the start of the audit fieldwork, which commenced on 5 August 2013.

Issues arising from the audit of the accounts

The key messages arising from our audit of the Council's financial statements are:

- the accounts were produced to a good standard – there were no misstatements but there have been enhancements to the disclosures in the accounts.
- the audit has been facilitated by good supporting working papers and excellent assistance by the finance team
- all requests for additional information were dealt with promptly by the finance team.

Annual governance statement

The Council's Annual Governance Statement (AGS) complied with requirements of the Code of Practice on Local Authority Accounting in the United Kingdom (CIPFA/LASAAC) and contained the elements as prescribed in *Delivering Good Governance in Local Government: Framework*.

Conclusion

Prior to giving our opinion on the accounts, we are required to report significant matters arising from the audit to 'those charged with governance' (defined as the Corporate Governance Committee at the Council). We presented our report to the Corporate Governance Committee on 23 September and we summarise only the key messages in this Letter.

We issued an unqualified opinion on the Council's 2012/13 accounts on 26 September 2013, meeting the deadline set by the Department for Communities and Local Government. Our opinion confirms that the accounts give a true and fair view of the Council's financial position and of the income and expenditure recorded by the Council.

Section 3: Value for Money

01. Executive summary

02. Audit of the accounts

03. Value for Money

Value for Money

Value for Money conclusion

The Code of Audit Practice 2010 (the Code) describes the Council's responsibilities to put in place proper arrangements to:

- secure economy, efficiency and effectiveness in its use of resources
- ensure proper stewardship and governance
- review regularly the adequacy and effectiveness of these arrangements.

We are required to give our VFM conclusion based on the following two criteria specified by the Audit Commission which support our reporting responsibilities under the Code.

- **The Council has proper arrangements in place for securing financial resilience.** The Council has robust systems and processes to manage effectively financial risks and opportunities, and to secure a stable financial position that enables it to continue to operate for the foreseeable future.
- **The Council has proper arrangements for challenging how it secures economy, efficiency and effectiveness.** The Council is prioritising its resources within tighter budgets, for example by achieving cost reductions and by improving efficiency and productivity.

Key findings

Securing financial resilience

We have undertaken a review which considered the Council's arrangements against the following three expected characteristics of proper arrangements as defined by the Audit Commission:

- Financial governance;
- Financial planning; and
- Financial control

Overall our work highlighted that in a period of austerity, the Council has to date managed its finances effectively. The Council has increased significantly its usable reserves in 2012/13 through:

- underspending on planned General Fund expenditure,
- delayed expenditure (slippage) in the capital programme; and
- increased receipts through the sales of assets including council dwellings.

Therefore, we assessed the current arrangements for achieving financial resilience as adequate. In the medium term, the financial position is much less certain and the Council is reporting a potential budget gap of £1.5 million in 2014/15.

Challenging economy, efficiency and effectiveness

We have reviewed whether the Council has prioritised its resources to take account of the tighter constraints it is required to operate within.

Whilst overall arrangements are generally sound, the Council needs to implement the recommendation from last year including the use benchmarking to inform the allocation of resources. This is particularly relevant in light of plans to work together with West Somerset when deciding on service standards and budgets of joint services.

Overall VFM conclusion

On the basis of our work, and having regard to the guidance on the specified criteria published by the Audit Commission, we are satisfied that in all significant respects the Council put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2013.

Appendices

Appendix A: Reports issued and fees

We confirm below the fee charged for the audit and confirm there were no fees for the provision of non audit services. However, there were additional costs associated with dealing with an objection to the 2011/12 statement of accounts. Although we received an objection to the 2012/13 accounts regarding the same issue, we were able to deal with the issue quickly – and it did not result in any additional fee for the Council and it did not result in any delay in issuing the Certificate (closure of the audit) for 2012/13.

Fees

	Per Audit plan £	Proposed fees £
Audit Fee	66,605	66,605
Grant certification fee *	13,650	*17,054
Total fees	80,255	83,659

* the fee for 2012/13 certification was based on completion of Part A testing for two of the three returns. Additional testing was required to undertake Parts A and B. A fee variation request has been sent to the Audit Commission and the fee for the audit is not final until the Audit Commission has determined the fee.

Reports issued

Report	Date issued
Audit Plan	June 2013
Audit Findings Report	September 2013
Certification report (to be issued)	December 2013
VfM – Financial Resilience Report	September 2013
Annual Audit Letter	October 2013

Fees for other services

Service	Fees £
None	Nil

Fees for resolving objection from 2011/12

In addition to the fees in the table above are the costs (including legal fees) of £22,426 of dealing with an objection received from an elector related to taxi licence fees received in relation to the 2011/12 accounts.

We issued the final letter of statement of reasons on 8 July, including two recommendations. The action plan is in Appendix B.

Appendix B: Action plan

Priority

High - Significant effect on control system

Medium - Effect on control system

Low - Best practice

This action plan arises from our work on responding to the objection to the 2011/12 accounts regarding taxi licence fees.

Rec No.	Recommendation	Priority	Management response	Implementation date & responsibility
1	<p>Taxi Licence Fees</p> <p>Consider the cost and benefits of introducing a system of time recording, or employ a time and motion study, to provide a more robust evidence base for cost apportionment for the purposes of licence fee setting.</p>	High	<p>The Council developed an activity-based costing model for 2013/14, which provides a very detailed evidence base for its fee calculations. Whilst there is a significant resource impact in creating and maintaining the costing model (ultimately borne by the license fee payer) this provides greater assurance regarding the robustness of the Council's fee calculations, and provides transparency of its finances to stakeholders. It also strengthens the council's evidence of costs in the face of external challenge. The Council has arranged for the internal auditor to review the time recording process and undertake a sample verification of activity times identified by the service.</p>	18 October 2013, Community Protection Lead
2	<p>Taxi Licence Fees</p> <p>Consider whether the Council has charged certain types of taxi licence fee payers more than it should have and whether any refunds are appropriate.</p>	High	<p>The Council has sought Counsel's opinion, and will use this to help its consideration of this matter. The Council is satisfied that its fees for 2011/12 and 2012/13 are not wholly unreasonable, and that the total costs and income for taxi licensing overall are aligned. However, the Council has undertaken to re-examine the level of fees set and consider any appropriate return to licensee groups. The Council plans to increase transparency regarding the treatment of any under- or over-recovery against budget estimates, with any gain or loss being taken into account on a rolling basis when setting fees for subsequent years.</p>	18 October 2013, Community Protection Lead



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Taunton Deane Borough Council

Corporate Governance Committee - 9 December 2013

External Audit Update

Report of the Strategic Director (Shirlene Adam)

This matter is the responsibility of the Leader of the Council, Cllr John Williams

Executive Summary

This report :-

- updates the Committee on the work of the external auditor – Grant Thornton, and
- provides a useful update on emerging national issues that may have relevance to this Council.

This is the first report of this type and will now be shared with Corporate Governance Committee on a regular basis.

1. Background

- 1.1 Each year our external auditor is required to carry out “set” audit work and this report provides a useful update on progress against each.
- 1.2 The Council has not had sight of this previously, and the update report is welcomed.
- 1.3 Additionally, the update report shares headlines on some national issues that will have an impact on this Council. This will help Councillors ensure they are sighted on “big issues” and if appropriate, engage with the appropriate officers to progress.

2. Financial Issues / Comments

- 2.1 Update report only.

3. Legal Comments

- 3.1 There are no legal implications from this report.

4. Links to Corporate Aims

- 4.1 No direct implications.

5. Environmental and Community Safety Implications

5.1 No direct implications.

6. Equalities Impact

6.1 No implications based on this update report.

7. Risk Management

7.1 Any risks identified will feed in to the corporate risk management process.

8. Partnership Implications

8.1 No implications based on this update report.

9. Recommendation

9.1 Members are requested to note the update report from Grant Thornton.

Contact Officers:

Shirlene Adam Strategic Director 01823 356310 s.adam@tauntondeane.gov.uk	Maggie Hammond Strategic Finance Officer 01823 358698 m.hammond@tauntondeane.gov.uk
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Corporate Governance Committee Update for Taunton Deane Borough Council

Year ended 31 March 2014

November 2013

Peter Barber

Associate Director

T +44 (0)117 305 7897

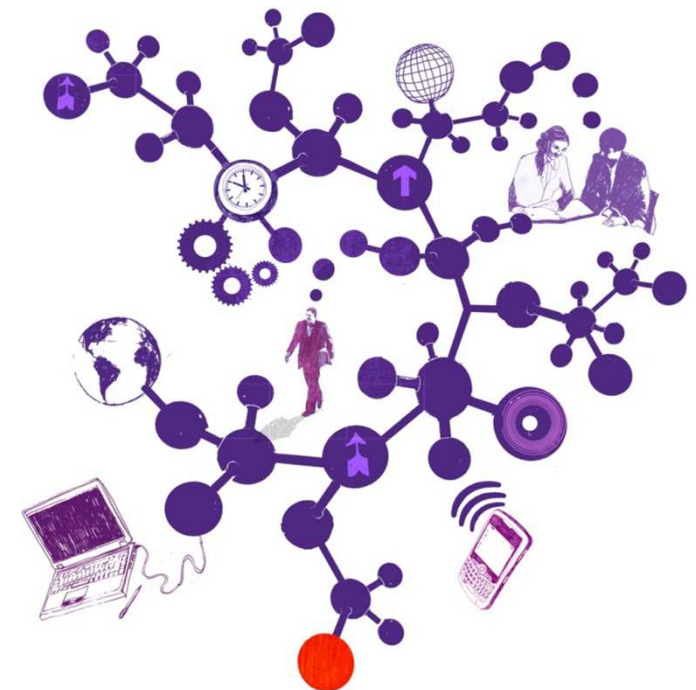
E peter.a.barber@uk.gt.com

Peter Lappin

Senior Manager

T +44 (0)117 305 7865

E peter.lappin@uk.gt.com



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

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Introduction

This paper provides the Corporate Governance Committee with a report on progress in delivering our responsibilities as your external auditors. The paper also includes:

- a summary of emerging national issues and developments that may be relevant to you as a district council in respect of these emerging issues which the Committee may wish to consider.

Members of the Corporate Governance Committee can find further useful material on our website www.grant-thornton.co.uk, where we have a section dedicated to our work in the public sector. Here you can download copies of our publications – 'Local Government Governance Review 2013', 'Towards a tipping point?', 'The migration of public services', 'The developing internal audit agenda', 'Preparing for the future', 'Surviving the storm: how resilient are local authorities?'

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

Peter Barber
Engagement Lead
T 0117 305 7897
E peter.a.barber@uk.gt.com

Peter Lappin
Audit Manager
T 0117 305 7865
E peter.lappin@uk.gt.com

Progress at 26 November 2013

Work	Planned date	Complete?	Comments
<p>2012-13 certification work We audit those grants and returns that require certification in accordance with Audit Commission guidance and department deadlines.</p>	By 30 November 2013	In progress	We have recently completed our certification work. There have not been any significant amendments to the three returns which we have certified. We will issue a certification report in January 2014.
<p>2013-14 Accounts Audit Plan We are required to issue a detailed accounts audit plan to the Council setting out our proposed approach in order to give an opinion on the Council's 2013-14 financial statements.</p>	March 2014	Not yet due	None
<p>Interim accounts audit</p> <p>Our interim fieldwork visit includes:</p> <ul style="list-style-type: none"> • updating our review of the Council's control environment • updating our understanding of financial systems • review of Internal Audit reports on core financial systems • early work on emerging accounting issues • early substantive testing • proposed Value for Money conclusion. 	January to March 2014	Not yet due	None

Progress at 26 November 2013

Work	Planned date	Complete?	Comments
<p>2013-14 final accounts audit</p> <p>Including:</p> <ul style="list-style-type: none"> • audit of the 2013-14 financial statements • proposed opinion on the Council's accounts • proposed Value for Money conclusion. 	July to September 2013	Not yet due	None
<p>2013-14 Value for Money (VfM) conclusion</p> <p>The scope of our work to inform the 2013/14 VfM conclusion comprises:</p> <ul style="list-style-type: none"> • a detailed review of financial resilience • a review of arrangements for securing economy and efficiency • a follow up of recommendations made last year. 	Spring Summer 2014	Not yet due	None
<p>Other activities</p> <ul style="list-style-type: none"> • Accounts workshop in the South West to help local authorities in the preparation of the financial statements for 2013/14. 	February 2014	Not yet due	None

Emerging issues and developments

Local government guidance

Income from charging

In September, the Audit Commission published '[Income from charging: Using data from the VFM Profiles, September 2013](#)'. The briefing provides an analysis of councils' 2011/12 income from charging, totalling £10.2 billion, and the contribution it made to service spending. It looks at the trends for different types of councils across broad service areas.

Key findings were:

- charging in 2011/12 funded 9 per cent of single-tier and county councils' overall service expenditure, and 20 per cent of district councils
- nationally the total income from charging was less than half the amount raised through council tax in 2011/12, at the local level it exceeded council tax in one in three (32 per cent) district councils and one in five (21 per cent) London boroughs
- there is great variation between councils in terms of the amount of income they generate from charges, the ratio of charging income to service spending, and the changes to these over recent years. The contribution of charging to spending in 2011/12 varied most for district councils, with 2 to 87 per cent being generated through charges.

The Audit Commission chairman, Jeremy Newman, said 'There is no 'one-size-fits-all' formula for how councils set their local charging policies. We are providing information and tools for councils, and those who hold them to account, to help understand the important role that charging plays in councils' strategic financial management. The fact that some bodies derive more income from charging than council tax is neither good nor bad, but highlights the significant role charging plays in funding public services, and reminds councillors and electors to carefully scrutinise the approaches councils are taking.'

Emerging issues and developments

Local government guidance

Local Government Pension Scheme

The Department for Communities and Local Government has launched a 'Call for Evidence' on the future structure of the Local Government Pension Scheme. The consultation is asking for feedback on the objectives for structural reform and how the Local Government Pension Scheme can best achieve accountability to local taxpayers through the availability of transparent and comparable data while adapting to become more efficient and to promote stronger investment performance.

Issues for consideration:

- Did the Council respond to the consultation?

Local government claims and returns 2011/12

In June 2013, the Audit Commission published 'Local government claims and returns 2011/12 – The Audit Commission's report on certification work'. The report includes information and commentary on the number and value of certified claims and returns; auditors' findings; the cost of certification work; and future certification work.

The Audit Commission concluded that:

- while 2011/12 saw a fall in the value of amendments and number of qualification letters, this was largely due to fewer claims and returns requiring certification. Proportionally, the level of claims and returns amended or qualified rose, while the most significant scheme, housing and council tax benefits, saw both the value of amendments and number of qualification letters increase.
- authorities and grant-paying bodies should continue their work to ensure schemes' terms and conditions are complied with, particularly when schemes change significantly or are in their final year.

Emerging issues and developments

Local government guidance

Business rate collection

In April 2013, the government introduced a business rates retention scheme. Local authorities as a whole will now be able to keep half of the business rates income they collect rather than paying it all into the national pool. As business rate income grows, authorities will keep half of the growth.

In October, the Audit Commission published '[Business rates: using data from the VFM profiles October 2013](#)'. This briefing has been drawn from the Commission's Value for Money (VFM) profiles and shows an analysis of English council's collection rates and costs of collecting business rates.

The Audit Commission also highlights the following steps councils could take to maximise business rates:

- supporting existing business to do well and attracting new businesses to the area
- identifying and billing all business properties with a rateable value promptly
- using discretionary relief in an effective way, targeting businesses most in need
- preventing and tackling fraudulent claims for relief
- improving collection rates
- reducing collection costs.

Emerging issues and developments

Local government guidance

Voluntary Code of Practice on the Housing Revenue Account

In October, CIPFA and the Chartered Institute of Housing (CIH) issued the ['Voluntary Code for a Self-financed Housing Revenue Account'](#).

The voluntary code aims to give authorities the tools necessary to control and evaluate the performance of their HRA and increase the value it returns to both councils and rate payers. It will also help authorities to assess and develop effective governance and financial management frameworks for their HRA.

This code is designed to be self-regulatory and compliance is not formally required.

Emerging issues and developments

Grant Thornton

Potential for procurement fraud

The Chancellor's Spending Round announcement earlier this summer has forced authorities to make further cuts to their budgets and operate under tighter constraints.

As Chris Clements, Head of Public Sector Forensics at Grant Thornton UK LLP, wrote in Local Government News, the National Fraud Authority estimates that in the wider public sector, the cost of fraud reached a staggering £19.9bn this year. Procurement fraud in local government accounted for £876m of this amount and therefore a properly functioning procurement process is key to mitigating much of this risk of loss.

'Helping ensure people are not in a position where they are tempted by an opportunistic gain is vital. Employees feeling undervalued – either financially or on account of other motivating factors – can breed an atmosphere of despondency which allows for procurement fraud. Sometimes all it takes is one exploratory incident by an individual to snowball into a culture wide acceptance of fraud, where employees not only rationalise the activity, but are spurred on by other actions.'

If you have any queries on procurements processes and/or procurement fraud, talk to your audit manager to see how Grant Thornton could help.

Emerging issues and developments

Grant Thornton

'Future Councillors – where next for local politics?'

Grant Thornton has sponsored the latest New Local Government Network (NLGN) research paper: *Future Councillors – where next for local politics?* Whilst more or less every aspect of what a council does is currently up for discussion, this is not the case for the role of local politicians.

The report content is based on a series of workshops held earlier this year with a number of councillors from different local authority types, different regions and from different political parties. The workshops, which Grant Thornton attended, included a scenario-planning exercise which identified how councillors that fail to renew their democratic processes risk losing the support of their communities. The research also suggested that councils that did grasp the opportunities offered by technology and service redesign can become far more engaged with their communities, building efficient and co-operative models of local government focused on neighbourhood needs.

The report includes a chapter by Guy Clifton from Grant Thornton on the councillor's role in financial planning. The workshops identified that many elected members are keen to take a far greater role in financial planning at their authorities, particularly given the significant funding challenges being faced. During the workshops we explored the skills and capabilities that members need to effectively manage the budget setting process. These included: effective communication and stakeholder engagement, understanding financial planning tools and, perhaps most importantly, knowing what questions to ask.

Emerging issues and developments

Accounting and audit issues

Simplifying and streamlining the presentation of local authority financial statements

Both HM Treasury and CIPFA/LASAAC have recently consulted on how to streamline and simplify local authority financial statements. In our response, we set out our view that streamlining is a collaborative process involving standard setters, preparers of the accounts and auditors. This requires a much needed change in culture and attitude from the accounting and auditing profession as a whole.

However, there is much that can be done now. In his October article in [Room 151](#), the on-line local authority finance publication, Graham Liddell, Grant Thornton's National Technical Lead sets out the practical steps local authorities can take to:

- learn the lessons from 2012/13 to improve the preparation and audit of the financial statements for future years
- de-clutter their accounts using the previous year's financial statements as the starting point

Graham notes that Grant Thornton has been working with a range of local authorities to achieve these goals. One council audited by Grant Thornton succeeded in producing a set of financial statements in 2012/13 that were only half the length of those for 2011/12 and were much easier to follow.

Emerging issues and developments

Accounting and audit issues

Property plant and equipment revaluations

The 2013/14 Code of Practice on Local Authority Accounting changes the requirements for the frequency at which authorities are required to carry out valuations of property plant and equipment. Previously the Code permitted valuations to be carried out on a rolling basis over a maximum of 5 years. The 2013/14 Code now restricts this option by requiring:

- revaluations to be sufficiently regular to ensure that the carrying amount does not differ materially from that which would be determined using the fair value at the end of the reporting period
- items within a class of property, plant and equipment to be revalued simultaneously to avoid selective revaluation of assets and the reporting of amounts in the financial statements that are a mixture of costs and values as at different dates.

However, the Code permits assets within the same class to be revalued on a rolling basis provided the revaluation of the class of assets is completed within a short period and provided the revaluations are kept up to date. There is no definition of 'a short period' but the Code's requirement to avoid reporting a mixture of costs and values as at different dates suggests that to comply with the Code, all assets within a particular class should be valued within the same financial year.

Emerging issues and developments

Accounting and audit issues

Public briefing on the Local Audit and Accountability Bill

In September, the Audit Commission published a [briefing note on the Local Audit and Accountability Bill](#). The Bill is currently going through Parliament.

The briefing provides background information on the Bill as well as a view on the areas where the Audit Commission believe that the Bill can be further improved. These areas are:

- collective procurement arrangements
- audit appointment arrangements
- the National Fraud Initiative
- small bodies
- supporting accountability to Parliament and the public
- reporting on arrangements to secure value for money
- updating the legislative framework governing local public audit.

Emerging issues and developments

Accounting and audit issues

2014/15 Code of Practice on Local Authority Accounting

At the end of July, CIPFA/LASAAC released the 2014-15 Code of Practice on Local Authority Accounting in the United Kingdom (the Code) Exposure Draft (ED) and Invitation to Comment (ITC) for public consultation. The significant changes proposed in the ITC include:

- IFRS 13 fair value measurement: the proposed approach would result in authorities reviewing current measurements of property, plant and equipment and for some authorities, may require remeasurement of particular assets. CIPFA/LASAAC is proposing a relaxation of the measurement requirements of IFRS 13 and IAS 16 Property, Plant and Equipment for a three year period
- introduction of the new group accounting standards
- other amendments to standards issued by the International Accounting Standards Board (IASB): amendments to IAS 32 *Financial Instruments: Presentation* to clarify the application of the new disclosure requirements introduced in the 2013-14 Code and clarification on comparative information from amendments to IAS 1 *Presentation of Financial Statements*
- local government reorganisations and other combinations: clarification of the Code's requirements and alignment with other public sector bodies
- options for the "dry run" for the move to depreciated replacement cost for local authority transport infrastructure assets as set out in the CIPFA Code of Practice on Transport Infrastructure Assets to the (Local Authority Accounting) Code.

CIPFA/LASAAC have also launched a consultation on simplifying and streamlining the presentation of local authority financial statements.

Both consultations closed on Friday 11 October 2013.



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Taunton Deane Borough Council

Corporate Governance Committee – 9 December 2013

Internal Audit Plan Progress 2013-2014

Report of the Group Audit Manager – Ian Baker

(This matter is the responsibility of Executive Councillor John Williams, the Leader of the Council).

1. Executive Summary

The Internal Audit function plays a central role in corporate governance by providing assurance to the Corporate Governance Committee, looking over financial controls and checking on the probity of the organisation.

The 2013-14 Annual Audit Plan is on track to provide independent and objective assurance on TDBC's Internal Control Environment. This work will support the Annual Governance Statement.

2. Background

This report summarises the work of the Council's Internal Audit Service and provides:

- Details of any new significant weaknesses identified during internal audit work completed since the last report to the committee in September (**Appendix B**).
- A schedule of audits completed during the period, detailing their respective assurance opinion rating, the number of recommendations and the respective priority rankings of these (**Appendix A**).

Members will note that there are some high priority recommendations (4 or 5) identified since the September 2013 update. These will be followed-up by Internal Audit to provide assurance that risk exposure has been reduced.

3. Detailed Update

Please refer to the attached SWAP Progress Report.

4. Finance Comments

There are no specific finance issues relating to this report.

5. Legal Comments

There are no specific legal issues relating to this report.

6. Links to Corporate Aims

Delivery of the corporate objectives requires strong internal control. The attached report provides a summary of the audit work carried out to date this year by the Council's internal auditors, South West Audit Partnership.

7. Environmental Implications

There are no direct implications from this report.

8. Community Safety Implications (if appropriate, such as measures to combat anti-social behaviour)

There are no direct implications from this report.

9. Equalities Impact

There are no direct implications from this report.

10. Risk Management

Any large organisation needs to have a well-established and systematic risk management framework in place to identify and mitigate the risks it may face. TDBC has a risk management framework, and within that, individual internal audit reports deal with the specific risk issues that arise from the findings. These are translated into mitigating actions and timetables for management to implement. The most significant findings since the last committee report are documented in **Appendix B**.

11. Partnership Implications

There are no direct implications from this report.

12. Recommendations

Members are asked to note progress made in delivery of the 2013/14 internal audit plan and significant findings since the September 2013 update.

Contact:

Ian Baker – Group Audit Manager 01935 385906 Ian.Baker@southwestaudit.co.uk	Alastair Woodland – Audit Manager 01823 356160 Alastair.woodland@southwestaudit.co.uk
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Taunton Deane Borough Council

Report of Internal Audit Activity, December Update, 2013 - 14

Contents

The contacts at SWAP in connection with this report are:

Gerry Cox

Chief Executive

Tel: 01935 462371

gerry.cox@southwestaudit.co.uk

Ian Baker

Group Audit Manager

Tel: 07917628774

ian.baker@southwestaudit.co.uk

Alastair Woodland

Audit Manager

Tel: 01823 356160

Alastair.woodland@southwestaudit.co.uk

Summary

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Appendix C - Audit Definitions Page 12



SWAP work is completed to comply with the International Professional Practices Framework of the Institute of Internal Auditors, further guided by interpretation provided by the PSIAS and the CIPFA Code of Practice for Internal Audit in England and Wales.

Summary

Our audit activity is split between:

- Operational Audit
- Key Control Audit
- Governance, Fraud & Corruption Audit
- IT Audit
- Special Reviews

See Appendix A for individual audits

Role of Internal Audit

The Internal Audit service for Taunton Deane Borough Council is provided by South West Audit Partnership (SWAP). SWAP is a Local Authority controlled Company. SWAP has adopted and works to the Standards of the Institute of Internal Auditors, further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS), and also follows the CIPFA Code of Practice for Internal Audit. The Partnership is also guided by the Internal Audit Charter approved by the Corporate Governance Committee and last reviewed at its meeting on 24th June 2013.

Internal Audit provides an independent and objective opinion on the Authority's control environment by evaluating its effectiveness. Primarily the work includes;

- Operational Audit Reviews
- Key Financial Control Reviews
- Cross Cutting Fraud and Governance Reviews
- IT Audit Reviews
- Other Special or Unplanned Reviews

Overview of Internal Audit Activity

Internal Audit work is largely driven by an Annual Audit Plan. This is approved by the Section 151 Officer, following consultation with the Corporate Management Team and External Auditors. This year's Audit Plan was reported to this Committee at its meeting in March 2013.

Audit assignments are undertaken in accordance with this Plan to assess current levels of governance, control and risk. Key Control Audits are undertaken in quarter three of each year and these are planned in conjunction with the Council's External Auditor to assist in their assessment of the Council's financial control environment. This reduces the overall cost of audit to the Council.



SWAP work is completed to comply with the International Professional Practices Framework of the Institute of Internal Auditors, further guided by interpretation provided by the PSIAS and the CIPFA Code of Practice for Internal Audit in England and Wales.

Audit Plan Progress

Outturn to Date:

We rank our recommendations on a scale of 1 to 5, with 1 being minor or administrative concerns to 5 being areas of major concern requiring immediate corrective action

Audit Plan Progress

The schedule provided at [Appendix A](#) contains a list of all audits as agreed in the Annual Audit Plan 2013/14. It is important that Members are aware of the status of all audits and that this information helps them place reliance on the work of Internal Audit and its ability to complete the plan as agreed.

Each completed assignment includes its respective “control assurance” opinions together with the number and relative ranking of recommendations that have been raised with management. The assurance opinion ratings have been determined in accordance with the Internal Audit “Audit Framework Definitions” as shown in [Appendix C](#).

Where assignments record that recommendations have been made to reflect that some control weaknesses have been identified as a result of audit work, these are considered to represent a less than significant risk to the Council’s operations. However, in such cases, the Committee can take assurance that improvement actions have been agreed with management to address these. To further assist with this assurance all 4 & 5 priority recommendations will be followed up by internal audit to confirm the weakness has been addressed.

Further, should an audit review identify any significant corporate risk as ‘very high’, as described in [Appendix C](#), these will also be brought to the attention of the Audit Committee.



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Audit Plan Progress

Update 2013-14:

These are actions that we have identified as being high priority and that we believe should be brought to the attention of the Audit Committee

Report on Significant Findings

As agreed with this Committee where a review has a status of 'Final' and has been assessed as 'Partial' or 'No Assurance', I will provide further detail to inform Members of the key issues identified. I attach as [Appendix B](#), a summary of the agreed actions relating to those reviews completed for 2013/14 that have not been previously reported where the Auditor assessed the priority to be a level 4 (Medium/High) or 5 (High).

Since my September report for 2013/14 there has been one review concluded and assessed as 'Partial' and I include the Auditor's Opinion as follows:

Taunton Deane Partnership's 'Priority Areas Strategy' (PAS) programme

The PAS report contains four priorities, but each priority contains a number of projects that require managing to ensure the success of PAS. This involves a number of different officers input of which all are not TDBC staff.

The PAS Lead has made good progress in implementing this strategy. The key priorities have been devised within the strategy and projects have been put in place or expanded on to assist in the achievement of these priorities. The PAS Lead is focused on ensuring that each project is measured in order to provide evidence that each priority is performing. The implementation of the Priority Dashboards has enabled each project to be rated under a traffic light system to highlight progress.

However, although good foundations have been set on which to build the PAS there are control weaknesses in place which reduce the level of assurance that can be provided.

There is a lack of clarity surrounding the ownership of reviewing the outcomes of PAS and bringing this information to a central point to report to the board on overall success of PAS. The dashboards are only as up to date as the information that is provided. The dashboards would benefit from greater clarification and additional



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Audit Plan Progress

Update 2013-14 Continued:

input from the 4 Priority Key Leads.

At the time of testing it was evident that different methods were used to provide the information for the dashboards across the 4 priorities. A defined reporting structure to formally inform the information contained in the dashboard would ensure that the information is fully completed and therefore provides up to date information to the board.

In addition to the dashboards and to assist in measuring the performance of the PAS Project the PAS Lead has produced a revised PAS Action Plan. However, in its current state the Action Plan does not provide an evaluation of the success of PAS – it needs to include measurable outputs and outcomes. We are aware that the action plan is a work in progress and support the development of this tool by the Lead Officer for PAS.

It cannot be ignored that PAS commenced in 2012 and at the time of testing the total risks to the success of PAS and each priority have not been documented. The board are fully aware of this and the absence of this process has been highlighted many times over the individual dashboards. We were provided with a Risks and Issues Register but this is in its early stages with the absence of any risk analysis or mitigating actions.

Audit Plan Progress

We keep our audit plans under regular review, so as to ensure we are auditing the right things at the right time.

Future Planned Work

The audit plan for 2013/14 is detailed in [Appendix A](#). Members will note that there were necessary changes to the plan throughout the year; any changes made have been subject to agreement with the appropriate service manager and the Section 151 Officer.

Conclusions

Steady progress has been made against the 2013/14 plan and we have not identified any significant corporate risks. I will continue to update Members on progress against the plan and am confident that many of the reviews currently in progress or draft will be completed by the time of my next update.



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Audit Plan 2013

Audit Plan Progress 2013-14

APPENDIX A

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Minor ← ↔ 5 = Major				
						Recommendation				
						1	2	3	4	5
ICT Audits	Data Centre Facilities Management	1	Draft							
Special Review	Contract Benefits- Van Hire	1	Final	Non-Opinion	6	0	0	4	2	0
ICT Audit	System Development Life Cycle	1	In Progress							
Operational Audit	Car Park Contract Management	1	Final	Reasonable	2	0	0	2	0	0
Operational Audit	Taunton Deane Partnership's 'Priority Areas Strategy' (PAS) programme	1	Final	Partial	9	0	0	4	5	0
Operational Audit	1. Contract Audit- Spend Analysis	1	Final	Reasonable	2	0	0	2	0	0
Operational Audit	Affordable Housing	1	Final	Substantial	0	0	0	0	0	0
Follow-up	Project Taunton- Follow up	1	Final	Follow-up	0	0	0	0	0	0
Follow-up	Business continuity Arrangements- Follow up	1	Final	Follow-up	4	0	0	0	3	1
Non- Opinion	Taxi Licences	1	Drafting	Non-Opinion						



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Audit Plan 2013

Audit Plan Progress 2013-14

APPENDIX A

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Minor ↔ 5 = Major				
						Recommendation				
						1	2	3	4	5
Operational Audit	2. Contract Audit- Pre & Current	1 & 2	In progress							
Governance, Fraud & Corruption	Fighting Fraud Locally	2	Draft							
ICT Audit	Non-SAP business critical applications-civica	2	Draft							
Operational Audit	Procurement Cards	2	Draft							
Operational Audit	Revs and bens brought in house	2	Final	Non-Opinion	0	0	0	0	0	0
Operational Audit	Community Infrastructure Levy (CIL)	2	Final	Non-Opinion	0	0	0	0	0	0
Follow-up	Equality Impacts on Decisions- Follow-up	2	In progress							
Follow-up	Data Security Breaches Follow-up	2	In progress							
Follow-up	IS Regulatory Compliance- Follow-up	2								
Operational Audit	Audit Universe (New)	2	In progress							
Governance, Fraud & Corruption	Council Tax Reduction Scheme	3	In progress							



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Audit Plan 2013

Audit Plan Progress 2013-14

APPENDIX A

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Minor ← ↔ 5 = Major				
						Recommendation				
						1	2	3	4	5
Key Control	Creditors	3	In Progress							
Key Control	Council Tax & NNDR (Dropped – replaced by Audit Universe)	3	Dropped							
Key Control	Debtor	3	In progress							
Key Control	Housing Benefits (Dropped – Fleet vehicles and Fuel)	3	Dropped							
Key Control	Main Accounting (Dropped – replaced by Trouble Families)	3	Dropped							
Key Control	Payroll	3	In progress							
Key Control	Capital Accounting	3								
Key Control	Housing rents	3	In progress							
Key Control	Treasury Management (Dropped – replaced by Taxi Licenses)	3	Dropped							
Governance, Fraud & Corruption	Debt Management	3	In progress							



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Audit Plan 2013

Audit Plan Progress 2013-14

APPENDIX A

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Minor ↔ 5 = Major				
						Recommendation				
						1	2	3	4	5
Follow Up	ICT Strategy – Follow Up	3	Final	Follow-up	8	0	1	3	2	2
ICT Audit	IT Financial Controls, Inc Access (Key Financial System Audit)	3								
Operational Audit	Troubled Families (New)	4								
Governance, Fraud & Corruption	Home working Arrangements	4								
ICT Audit	Disaster Recovery Arrangements	4								
Operational Audit	Imprest Analysis/Cash Handling	4	Final	Reasonable	1	0	0	1	0	0
Operational Audit	DLO Fleet Vehicles, inc fuel check (New)	4								
Operational Audit	Health & Safety	4								
Operational Audit	Partnership Arrangement	4								
Operational Audits	Somerset Waste Partnership Plan contribution	4								
Non-Opinion	West Somerset Council	All								



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High Priority Findings and Recommendations

APPENDIX B

Weakness Found	Risk Identified	Recommended Action	Management's Agreed Action	Agreed Date of Action	Responsible Officer
Taunton Deane Partnership's 'Priority Areas Strategy' (PAS) programme					
There appears to be a lack of clarity surrounding the ownership of reviewing the outcomes of PAS and bringing this information to a central point to report to the board on overall success of PAS.	There is a risk the partnership could fail to deliver its intended aims. The board cannot fulfil its role effectively in an oversight capacity.	The Lead Officer/Family Focus Project Manager implements a reporting structure to report formally on the progress of each priority to provide the information for the dashboards.	We shall work closely with the Corporate Support Unit who will be tasked with collating the information. This will be presented to the TDP Executive who will then seek to obtain any missing information as well as challenge / endorse the information that has been provided.	January 2014	Lead Officer/Family Focus Project Manager
No lead officer in place for a project under priority 2 and key issues identified in February 2013 have not been progressed.	There is a risk that priority 2 will not be progressed and achieve its aims.	The Lead Officer/Family Focus Project Manager ensures that each activity has an assigned lead to drive the project forward.	Agreed. This has now been resolved	October 2013	Strategy Officer

High Priority Findings and Recommendations

APPENDIX B

Weakness Found	Risk Identified	Recommended Action	Management's Agreed Action	Agreed Date of Action	Responsible Officer
It is unclear who is the Key Lead for PAS 4.	There is a risk that priority 4 will not be progressed and achieve its aims.	The Lead Officer/Family Focus Project Manager seeks the agreement of the TDP Executive to act as the coordinating body for the reporting of progress against the PAS Action Plan.	Agree that this is an appropriate response to this issue. It is evident that the system of 'key lead' is failing. It is more appropriate for the TDP Executive to take on the monitoring.	Autumn 2013	Lead Officer/Family Focus Project Manager
PAS Action Plans are not fully complete (outputs and outcomes are missing).	There is a risk the partnership could fail to deliver its intended aims.	The Lead Officer/Family Focus Project Manager fully completes the PAS Action Plan to ensure that outputs and outcomes are measured.	We have taken draft Outcomes and Outputs to the TDP Board in October 2013. This needs some final revision before final approval is sought in December 2013. We are currently baselining the various measures.	January 2014	Lead Officer / Family Focus Project Manager
The TDP 2013-14 budget has not been agreed.	There is a risk that 6 months into the 2013-14 financial year the budget that has been established is not fully endorsed by the TDP Board.	The Lead Officer/Family Focus Project Manager ensures the 2013-14 budget is agreed as a matter of urgency.	Agree. This has now occurred (TDP Board meeting – October 2013)	October 2013	Lead Officer / Family Focus Project Manager

Audit Framework Definitions

Control Assurance Definitions

Appendix C

Substantial	▲★★★★ I am able to offer substantial assurance as the areas reviewed were found to be adequately controlled. Internal controls are in place and operating effectively and risks against the achievement of objectives are well managed.
Reasonable	▲★★★★ I am able to offer reasonable assurance as 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.
Partial	▲★★★ I am able to offer Partial assurance in relation to the areas reviewed and the controls found to be in place. Some key risks are not well managed and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
None	▲★★★ I am not able to offer any assurance. 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.

Categorisation Of Recommendations

When making recommendations to Management it is important that they know how important the recommendation is to their service. There should be a clear distinction between how we evaluate the risks identified for the service but scored at a corporate level and the priority assigned to the recommendation. No timeframes have been applied to each Priority as implementation will depend on several factors, however, the definitions imply the importance.

Priority 5: Findings that are fundamental to the integrity of the unit's business processes and require the immediate attention of management.

Priority 4: Important findings that need to be resolved by management.

Priority 3: The accuracy of records is at risk and requires attention.

Priority 2: Minor control issues have been identified which nevertheless need to be addressed.

Priority 1: Administrative errors identified that should be corrected. Simple, no-cost measures would serve to enhance an existing control.

Definitions of Risk

Risk	Reporting Implications
Low	Issues of a minor nature or best practice where some improvement can be made.
Medium	Issues which should be addressed by management in their areas of responsibility.
High	Issues that we consider need to be brought to the attention of senior management.
Very High	Issues that we consider need to be brought to the attention of both senior management and the Audit Committee.

Taunton Deane Borough Council

Corporate Governance Committee – 9 December 2013

Corporate Governance Action Plan

Report of Performance Lead

(This matter is the responsibility of Executive Councillor Stock-Williams)

1. Executive Summary

This report shows progress against the Corporate Governance Action Plan as at the end of November 2013.

At the previous review point (May 2013) the Corporate Governance Action Plan included 8 'open' actions. Since then 6 further actions have been 'closed', and 5 new recommendations have been added (from the 2012/13 Audit Findings / Financial Resilience reports by Grant Thornton – Sept 2013).

2. Background

- 2.1 Each year, the Council receives a number of reports and assessments which result in recommendations for improvement. These normally contain individual action plans which can prove challenging to manage and monitor. Therefore an aggregated plan provides the Council with details, in one place, of the scale of improvements required and progress against them.
- 2.2 This report includes recommendations / actions which have emerged from **external** audits (ie Audit Commission and Grant Thornton) – specifically, recommendations from the Annual Governance Reports and Audit Findings / Financial Resilience reports - 2010/11 (report Sept 2011), 2011/12 (report Sept 2012), and recently the 2012/13 reports (Sept 2013).
- 2.3 Actions progress monitoring is undertaken quarterly by the Performance Lead and a summary features in the Corporate Performance Scorecard. The Corporate Governance Officers Group is provided with an overview of the plan.

3. Progress of Corporate Governance Action Plan 2013-14

- 3.1 The position previously reported in:
 - November 2012: total 27 recommendations minus 9 closed = 18 remained open.

- May 2013: total 18 recommendations minus 10 closed = 8 remained open.

3.2 The latest review process (August – October 2013) revealed:

- 6 further recommendations have been closed
- 2 recommendations remain open
- 5 new recommendations added (from the 2012/13 Audit Finding and Financial Resilience reports by Grant Thornton – reported to Corporate Governance committee 23 September 2013)

3.3 The 6 recommendations that have been **closed** since May 2013 are:

- a) Complete Business Continuity (BC) and IT disaster recovery planning (including SW1 services)
- b) To fully review the Financial regulations
(Financial Regs will be refreshed after decision on Joint Management & Shared Services Project and Financial Procedures will refreshed thereafter)
- c) Determine spending priorities and reduce expenditure to ensure that future budgets are balanced by closing the gap between expenditure and projected income.
(Aug 2013 - Work moved to budget setting. MTFP update reported to Corporate Scrutiny Sept 2013. The Council is revising its MTFP and identifying savings plans to close the gap. Sharing services with West Somerset will help close the gap in the medium term but the Council still needs to find its own savings – by Feb 2014)
- d) Reconcile housing stock figures so that there is consistent disclosure in the accounts and business plan
(The reconciliation process was improved for the 2012/13 financial year end, and stock figures successfully reconciled)
- e) Ensure that income from investment properties is disclosed in the accounts for 2012/13
(The information was disclosed for the 2012/13 Statement of Accounts. However, the accounting arrangements will be reviewed again during 2013/14 to make the completion of the disclosure systematic. The Retained Property Manager will continue to work with SWOne Property to review assets classed as Investment Properties. This can now be closed, and ongoing improvements picked up through normal financial control arrangements)
- f) Maintain a register of partnerships and prepare a protocol for establishing new partnerships
(a protocol has been developed although still needs some work)

3.4 The 2 recommendations that remain **open** are:

- a) Review the method for calculating the bad debt provision for housing debts.
COMMENT: During 2012/13 the Council reviewed the method to calculate debt impairment within the Collection Fund (Council Tax) and

for Housing Benefit. We will review the method used for housing debts during 2013/2014

b) Develop benchmarking to support allocating resources.

COMMENT: The Council has started gathering data to allow benchmarking information to assist and support decisions moving forward (as we embark on a period of potential major change re shared services and organizational transformation). Service Profiles (including some high-level benchmarking) were produced in May 2013 and used by Theme Managers during Theme/Service & budget reviews for 2014/15. Further benchmarking (comparative cost & performance analysis) will be progressed by March 2013, and will then feed in to the on-going performance monitoring & reporting process).

NB: Both recommendations are assessed as 'Medium' priority.

3.5 New recommendations (Sept 2013):

The following 5 recommendations resulted from the 2012/13 Audit Findings, and Financial Resilience Reports (Grant Thornton Sept 2013). These have been added to the Corporate Governance Action Plan and will be tracked for progress on a quarterly basis.

a) Work with Somerset CC, Avon and Somerset Police and South West One to address the recommendations from the review of IT controls. (Medium priority – by October 2013)

INITIAL MANAGEMENT RESPONSE: The Strategic Finance Officer will liaise with the partners of SWOne to fully understand the report and contact SWOne to answer questions arising from the report.

b) Review the method for calculating the bad debt provision for housing debts. (The Council has reviewed and revised the basis of the provision for council tax.) (Medium priority – by March 2014)

INITIAL MANAGEMENT RESPONSE: During 2012/13 the Council reviewed the method used to calculate debt impairment within the Collection Fund (council tax) and for Housing Benefit. We will review the method used for housing debts during 2013/14.

c) Ensure that expense claims and supporting receipts are kept in accordance with the Council record retention policy (Low priority – by October 2013).

INITIAL MANAGEMENT RESPONSE: The organisation will be reminded of the Council's record retention policy and reminded that supporting evidence can be attached to Electronic Payment Request Forms in SAP.

d) The Council should consider what further measures it needs to undertake to reduce the high level of sickness absence. (By March 2014).

INITIAL MANAGEMENT RESPONSE: The Council will continue to monitor its arrangements for managing attendance and sickness absence and make improvements to systems where necessary.

e) The Council should address the weaknesses identified by Internal Audit in the financial systems for creditors and for debtors. (By December 2013)

INITIAL MANAGEMENT RESPONSE: The Council has agreed an action plan with Internal Audit, which Internal Audit will review at a follow up audit in the autumn.

- 3.6 Committee Members should also note that all additional recommendations resulting from our on-going annual programme of *internal* audits (ie by the South West Audit Partnership – ‘SWAP’) are also monitored by the Performance Lead. Regular progress & status updates are provided to the Section 151 Officer, the Corporate Governance Officers Group, and Corporate Management Team.

4. Finance Comments

Recommended improvement actions in relation to Managing Finances are included in the Corporate Governance Action Plan.

5. Legal Comments

Recommended improvement actions in relation to legal / Corporate Governance issues are included in the Corporate Governance Action Plan.

6. Links to Corporate Aims

The Corporate Governance Action Plan supports all aspects of the Council's corporate aims and operations.

7. Environmental and Community Safety Implications

Any recommended improvement actions in relation to Climate Change will be included in the Corporate Governance Action Plan.

8. Equalities Impact

Any recommended improvement actions in relation to Equalities & Diversity will be included in the Corporate Governance Action Plan where relevant.

9. Risk Management

The Corporate Risk Register includes the risk:

There is a risk of failure to comply with key internal controls & corporate governance arrangements (ie compliance with audit recommendations).

The Corporate Governance Action Plan is a key control measure, however there are a number of risks associated with not completing the recommended actions within the Corporate Governance Action Plan (eg External Audit opinion, reputation, financial).

10. Partnership Implications

Recommended improvement actions in relation to partnership working, are included in the Corporate Governance Action Plan.

11. Recommendations

It is recommended that Members scrutinise progress of the Corporate Governance Action Plan.

Contact:

Dan Webb

Performance Lead

01823 356441

Ext: 2504

d.webb@tauntondeane.gov.uk

Taunton Deane Borough Council

Corporate Governance Committee – 9 December 2013

Corporate Anti-Fraud Approach

Report of the Strategic Director

(This matter is the responsibility of Executive Councillor Vivienne Stock-Williams)

1. Executive Summary

In the context of TDBC facing severe financial pressures and the need to make the most efficient and effective use of its resources, Corporate Governance Committee is asked to consider whether a corporate approach to anti-fraud, including the creation of a Corporate Anti-Fraud Team, would prove beneficial. Not only would such a move help to protect TDBC's resources, it would also play a part in improving the Council's reputation for making best use of those resources.

Should the Committee support this proposal, then up-front funding to support this will be requested from Executive and Full Council.

2. Background

- 2.1 Fraud against local government is committed against all types of local authority expenditure, including in relation to payroll and goods and services, as well as against the services and taxes and benefits administered at a local level.
- 2.2 According to CIPFA's Fraud Loss Profile Tool, the indicative estimate of potential fraud losses for TDBC is between £1.3m-£2.3m, as detailed below.

Type of Fraud	Lower Estimate	Upper Estimate
Council Tax Fraud	£240k	£410k
Housing Tenancy Fraud	£800k	£1.4m
Procurement Fraud	£290k	£480k
Payroll Fraud	£10k	£20k
TOTAL	£1.34m	£2.31m

Source: CIPFA's Fraud Loss Profile Tool:

http://www.tisonline.net/riskmanagement/content/fraud_loss_profile_secure.xls

- 2.3 Although TDBC has very effective anti-fraud and investigation policies and measures within Revenues and Benefits, with 24 cases of Housing Benefit and Council Tax Benefit Fraud with a value of almost £120k being detected in 2012/13, TDBC's approach to anti-fraud measures in other areas is less formalised.

- 2.4 The design of a Corporate Anti-Fraud Team, aligned to a new corporate approach to anti-fraud, would give weight to the assertion that TDBC has a zero tolerance approach to fraud in all of its forms, and could be used as a basis for a media campaign to highlight this.

3. Corporate Anti-Fraud Approach

National Context

- 3.1 According to the National Fraud Authority (NFA), the UK suffered fraud losses of £73 billion in 2012, of which over £20 billion related to the public sector, and over £2 billion in local government alone.
- 3.2 In recent years, a large number of Councils (albeit larger organisations than TDBC) have created corporate anti-fraud teams, which have been responsible for detecting and preventing fraud to the value of £millions.

Types of Fraud

- 3.3 The Metropolitan Police Service (MPS) has identified six fraud risk categories, broken down further into 43 types of fraud risk. Although some of these are specific to MPS (or other Police Forces), the majority are also relevant to local government, and are shown in Appendix A. Alongside these, there will also be a number of local government-specific fraud types, such as those related to housing claims and entitlements, and those related to other benefits administered by local government.

Current Situation at TDBC

- 3.4 TDBC's Revenues and Benefits section already has a zero tolerance approach to fraud. In other parts of the Council the approach is less formalised and generally corporate knowledge about fraud in these other areas could be improved, which would in turn improve the effectiveness of corporate action in addressing the related problems. A recent Internal Audit report has supported this view.
- 3.5 Revenues and Benefits has its own Anti-Fraud and Error Policy (approved by TDBC's Corporate Governance Committee in 2011) and its own Investigations Team, the members of whom are PinS (Professionalism in Security) accredited. There are currently three members of staff in the Investigations Team. All staff within Revenues & Benefits receive annual Fraud Awareness training to assist them in identifying possible fraudulent claims.
- 3.6 TDBC does have corporate policies for Whistleblowing and Anti-Bribery, but does not currently have a Corporate Anti-Fraud Policy. This is an area that needs to be progressed, with sufficient priority required to be given to ensuring that this is embedded within the organisation.

Developing a Corporate Anti-Fraud Policy

- 3.7 In order to develop a Corporate Anti-Fraud Policy, CIPFA's Better Governance Forum recommends undertaking the following four stages. If Members approve the development of such a policy, and a related Corporate

Anti-Fraud “function” within the redesigned TDBC/WSC officer organisation, it is likely that this methodology will be followed:

- Identifying and understanding the fraud risks and potential exposure to fraud loss – this will include understanding which parts of the organisation will be most vulnerable to which types of fraud
- Assessing the current resilience to fraud – once the risks and potential exposure have been identified and understood, the next stage is to understand how resilient the organisation is to these risks and exposure
- Evaluating the ability to respond to potential or identified fraud – as well as being able to conduct investigations, the organisation should also be in the position to undertake proactive anti-fraud work, such as data-matching, sample verification procedures and targeting resources at high risk areas
- Developing a Corporate Anti-Fraud Strategy – this will include identifying the benefits of the Strategy, the actions and resources required for a successful implementation, and the performance measures that will be monitored to evaluate progress.

Potential Areas of Fraud

3.8 The main areas of fraud of which TDBC could be at risk are as follows:

- Revenues and Benefits – failure to advise of true (or a change in) circumstances, such as living together as partners, undeclared capital or undeclared income
- Housing – sub-letting, key selling, no entitlement, false declarations, Right to Buy illegal succession;
- Payroll – timesheet fraud, absenteeism, ‘presenteeism’ (i.e. being in the office but not working), expense claim fraud
- Procurement – over-billing/invoicing, under-delivery, payments to individuals/ businesses where no goods/services have been provided
- Grants to individuals – false declarations of health issues and circumstances
- Income – not billing for goods/services provided, inappropriate and/or unapproved debt write-offs

Corporate Anti-Fraud Function

3.9 The current Anti-Fraud team in Revenues & Benefits comprises one Fraud Manager (the Investigations, Overpayments & Support Services Team Leader) and two Investigators. The two Investigators are due to transfer to the Single Fraud Investigation Service (SFIS) when SFIS is eventually rolled out in this area, which is expected to be in 2015. The Investigations, Overpayments & Support Services Team Leader will remain with TDBC and holds the PinS Management qualification. The team currently share a clerical support resource with the Revenues & Benefits Team.

3.10 A new Corporate Anti-Fraud function will require additional capacity, and this will be designed during the upcoming organisational changes, with funding plans prepared accordingly. Initial planning on this suggests that the function could cost an additional £60k above existing resource levels, plus a non-staffing budget of around £10k. With the level of organisational change ahead,

it would make sense to plan this function into the new structures being designed, in order to support both Taunton Deane and West Somerset Councils. It is expected that TDBC's Housing Revenue Account would be expected to fund part of this function.

- 3.11 The ambition would be for this function to be effectively self-financing within the first year of operation due to the additional income gathered as a result of the function's anti-fraud activities and measures.
- 3.12 The new Corporate Anti-Fraud Team would be responsible for detecting and preventing fraudulent activity in the following areas:
- Local Taxation including Council Tax Discounts and Support, and Non-Domestic Rates Relief and Discounts,
 - Right to Buy fraud,
 - All Housing Tenancy-related fraud,
 - Grant applications.
 - Procurement
 - Income

Internal staff investigations should continue to be undertaken by HR and the Council's Solicitor.

Funding Options

- 3.13 There are a number of options as to how the required £70,000 can be resourced, and it would make sense for this to be progressed as a priority as services are restructured over the coming months. In addition, the possibility of obtaining funding from key partners who would benefit from this activity (such as Somerset County Council, Avon & Somerset Police, Devon & Somerset Fire & Rescue) should be explored.

3.14 Next Steps

- To design and recruit to a new Corporate Anti-Fraud function considering existing expertise in this field.
- To prepare and agree a Corporate Anti-Fraud Policy and Corporate Anti-Fraud Strategy. Although the preparation of these important documents is already underway, the development of a Corporate Anti-Fraud function would allow this function to own and develop the Policy and Strategy on behalf of the whole organisation.
- To roll-out a similar verification framework as used within Revenues & Benefits to Housing and Grants. This would include retaining proof of ID and residence in all cases. Retaining photographic ID on file would facilitate easy identification of housing tenants, for example.

4. Finance Comments

- 4.1 Annual expenditure on Housing and Council Tax Benefit in 2012/2013 was in excess of £37m. The Council has a duty to protect the public purse and the Anti-Fraud and Error Policy assists in minimising potential loss to the Council.

- 4.2 The government provides Administrative Subsidy to the Council for the Benefits service, some of which is intended to be used to offset the cost of anti-fraud measures. However, the current level of funding is at risk through the Government's continued strategy of reducing funding for local authorities.
- 4.3 In Somerset, the cost of Council Tax collection and fraud investigation is borne by District Councils. The County Council receives a larger share of the Council Tax and would therefore receive the greatest part of the additional income that arises from identifying single person discount fraud. However, the County does not contribute financially to the cost of identifying any fraud.
- 4.4 Any income raised from Single Person Discount Fraud **penalties** would be kept by Taunton Deane Borough Council. The cost of prosecutions under the Fraud Act is borne by Taunton Deane Borough Council and as such, prosecutions should only be taken where it is financially viable to do so.
- 4.5 It is well-reported that the Council faces significant and increasing financial challenges for the foreseeable future. It is advisable that any proposals to support this initiative are affordable and do not add to the existing Budget Gap. From a financial perspective it would therefore be best if this is supported by re-focussing existing resources and budgets, or through additional funding through. As a key objective is to save money, there should be targets for the team to at least 'pay for itself' through savings achieved, but ideally also contribute ongoing savings in addition to costs involved.

5. Legal Comments

The legislation concerning matters within the Revenues & Benefits Service's Anti-Fraud and Error Policy is mainly contained in:

- Social Security Administration Act 1992
- The Fraud Act 2006
- Regulation of Investigatory Powers Act 2000
- Local Government Finance Act 1992
- Police and Criminal Evidence (PACE) Act 1984 and the Criminal Procedure and Investigations Act 1996
- Theft Act 1968

The new Council Tax legislation is supported by the 'Detection of Fraud and Enforcement (England) Regulations 2013

6. Links to Corporate Aims

Achieve financial sustainability by protecting the Council's overall financial exposure and risk.

Transform the way we work by creating effective risk management processes that are developed and applied throughout the organisation to ensure good governance and internal control.

7. Environmental and Community Safety Implications

Environmental and community safety implications have been considered, and there are not expected to be any specific implications relating to this report.

8. Equalities Impact

During an investigation, legislation is fully complied with, and therefore no-one is disadvantaged within TDBC's current prescribed processes.

Should any equalities implications be identified as part of the Corporate Anti-Fraud Policy, these will be considered as part of that report, which is expected to be brought to Corporate Governance Committee in the early part of 2014.

9. Risk Management

There is always a risk that fraud (and error) will occur, but this risk is and will be managed through the controls and policies that TDBC puts into place.

Currently fraud referrals are risk-assessed and intelligence-graded in relation to the level of risk involved before being accepted for investigation/rejection.

The risk to TDBC in not introducing and implementing an effective anti-fraud strategy would be both reputational and financial.

10. Partnership Implications

Partnership implications have been considered, and there are not expected to be any specific implications relating to this report.

11. Recommendations

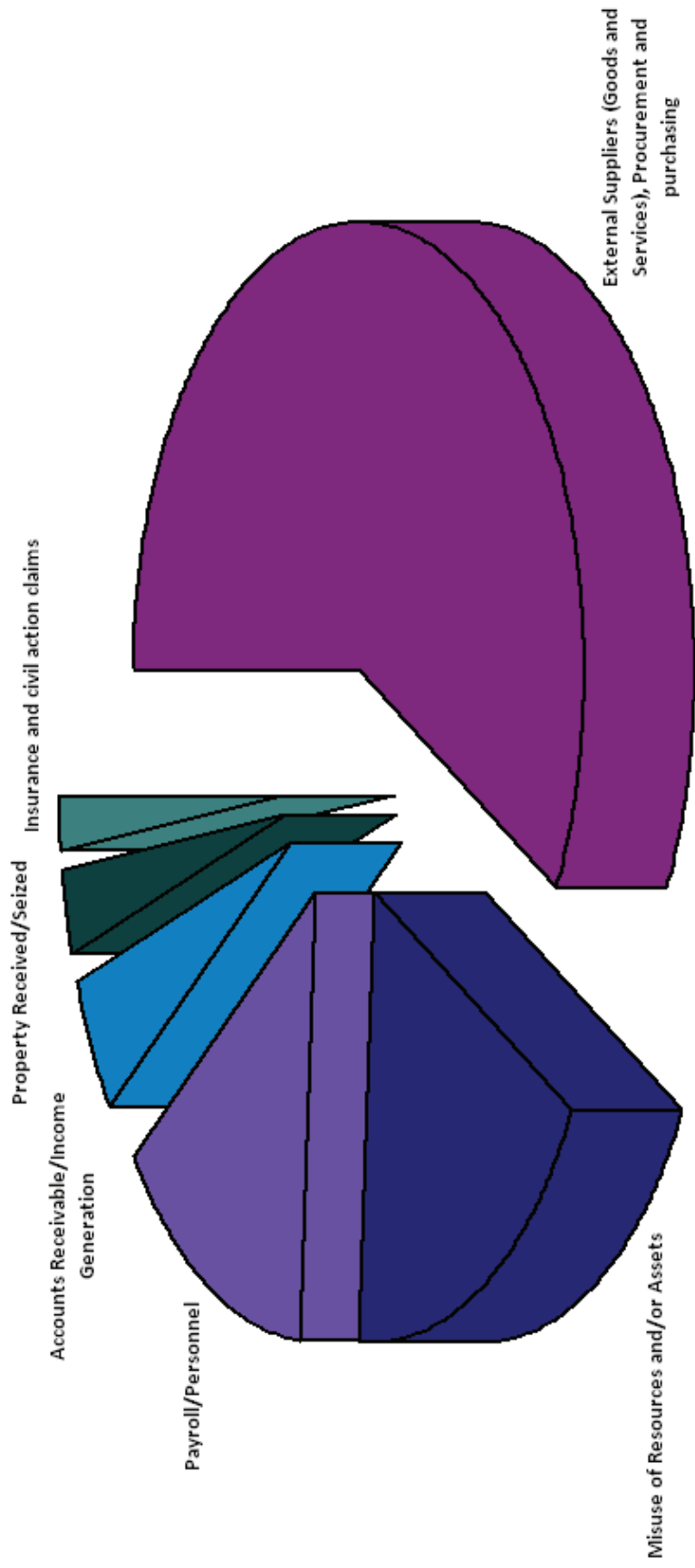
- To form a Corporate Anti-Fraud function to cover all elements of potential fraud risks already identified and any others that may arise in the future.
- This function will lead or advise on any investigations into fraudulent activity within Taunton Deane Borough Council, and will be responsible for producing and updating the Corporate Anti-Fraud Policy and Strategy, and for owning and leading on the corporate approach to anti-fraud.
- To request that this function is designed into the restructure plans for the Council over the coming months. If one-off funding is required to fund the function in year 1, then officers should review the options and request approval to fund from Reserves, if necessary.
- To update Corporate Governance Committee on the progress of the above recommendations in six months' time.

Contact: Heather Tiso, Head of Revenues & Benefits Service, 01823 356541, x2245, h.tiso@tauntondeane.gov.uk

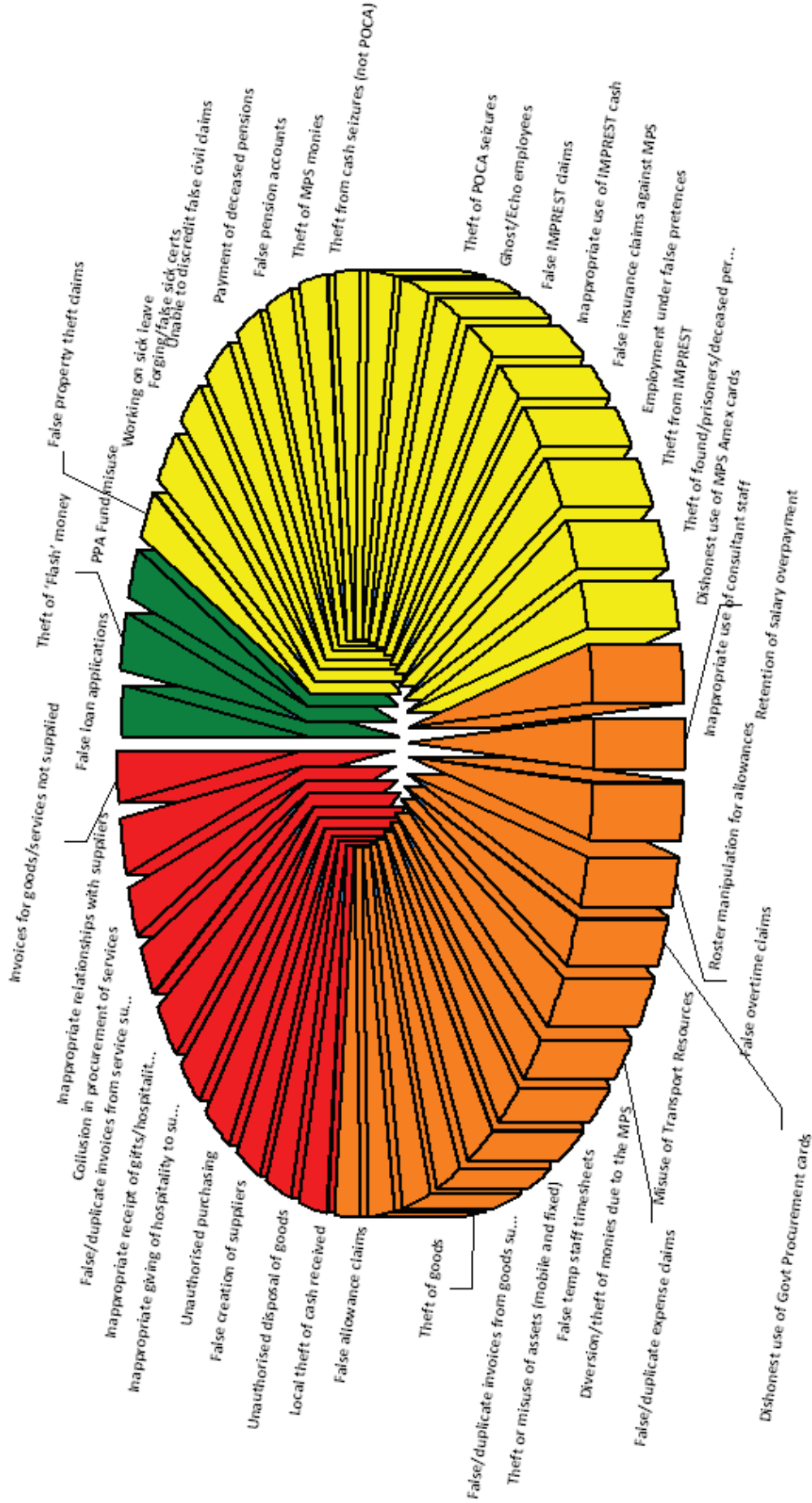
Helen Vile, Overpayments, Investigations & Support Services Team Leader, 01823 356437, x2598, h.vile@tauntondeane.gov.uk

Stephen Edmonds, Project Accountant, 01823 357101, sxedmonds@somerset.gov.uk

Fraud Risk Categories



FRAUD RISK IDENTIFICATION



Risk Category	Risk	Risk Category	Risk	
External Suppliers (Goods and Services), Procurement and Purchasing	False/duplicate invoices from goods suppliers		False loan applications	
	Invoices for goods not supplied		Payment of deceased pensions	
	Inappropriate giving of hospitality to suppliers		False pension accounts	
	Inappropriate receipt of gifts/hospitality from suppliers		Roster manipulation for allowances	
	Inappropriate relationships with suppliers		False overtime claims	
	Inappropriate use of consultant staff		False/duplicate expense claims	
	False temp staff timesheets		False allowance claims	
	Inappropriate giving of hospitality to suppliers		Working on sick leave	
	Inappropriate receipt of gifts/hospitality from suppliers		Forging/false sick certs	
	False/duplicate invoices from service suppliers		Ghost/Echo employees	
	Inappropriate relationships with suppliers		Employment under false pretences	
	Invoices for services not supplied		Retention of salary overpayment	
	Unauthorised purchasing		Theft of 'Flash' money	
	Collusion in procurement of services		PPA Fund misuse	
	False creation of suppliers		Theft from cash seizures (not POCA)	
	Theft of MPS monies		Theft of POCA seizures	
	Misuse of Resources and/or Assets		False IMPREST claims	Payroll/Personnel
Inappropriate use of IMPREST cash		False property theft claims		
Theft from IMPREST		Unable to discredit false civil claims		
Dishonest use of MPS Amex cards		False insurance claims against the MPS		
Inability to explain and/or itemise expenditure on assets		Diversion/theft of monies due to the MPS		
Dishonest use of Govt Procurement cards		Local theft of cash received		
Misuse of Transport Resources		Accounts Receivable/Income Generation		
Theft or misuse of assets (mobile and fixed)				
Theft of goods				
Unauthorised disposal of goods				

TAUNTON DEANE BOROUGH COUNCIL
CORPORATE GOVERNANCE COMMITTEE
FORWARD LIST OF AGENDA ITEMS 2014

MEETING	DRAFT AGENDA ITEMS	LEAD OFFICER
9/12/13	Health & Safety Update Report Grant Thornton – Annual Audit Letter 2012/13 Grant Thornton – External Audit Update (Nov 13) Internal Audit Plan – Progress Report Corporate Governance Action Plan Update Discussion Paper - Corporate Approach To Fraud Forward Plan	Catrin Brown Peter Lappin (Grant Thornton) Peter Lappin (Grant Thornton) Alastair Woodland (SWAP) Dan Webb Stephen Edmonds Shirlene Adam
10/3/14	Health & Safety Update Report Audit of Grant Claims Anti-Fraud and Error Policy Risk Management Update Internal Audit Plan 2013/14 - Progress Report Internal Audit Plan 2014/15 Pensions Deficit Presentation HRA Self-Financing Code Self Assessment Outcome SAP Grant Thornton Report Forward Plan	Catrin Brown Peter Lappin (Grant Thornton) Helen Vile / Heather Tiso Dan Webb Alastair Woodland (SWAP) Alastair Woodland (SWAP) Anton Sweet (SCC) James Barrah Maggie Hammond Shirlene Adam
19/05/14	To Be Advised	
23/06/14	Health & Safety Update Report External Audit – Fees Report 14/15 External Audit Plan 2012/13 Draft Annual Governance Statement 2012/13 Risk Management Update Annual Report of SWAP Internal Audit – Review of Charter	Catrin Brown Peter Lappin (Grant Thornton) Peter Lappin (Grant Thornton) Maggie Hammond Dan Webb Alastair Woodland (SWAP) Alastair Woodland (SWAP)

	Internal Audit – Review of Effectiveness Forward Plan	Shirlene Adam Shirlene Adam
22/09/14	Health & Safety Update Report Grant Thornton – Financial Resilience Grant Thornton – Audit Findings Grant Thornton – Certification Plan Approval of Statement of Accounts 2013/14 Internal Audit Plan 14/15 – Progress Report Forward Plan	Catrin Brown Peter Lappin (Grant Thornton) Peter Lappin (Grant Thornton) Peter Lappin (Grant Thornton) Paul Fitzgerald Alastair Woodland (SWAP) Shirlene Adam

09/12/2013, Report:Health and Safety Update Report

Reporting Officers:Catrin Brown

09/12/2013, Report:Grant Thornton - Annual Audit Letter 2012/13

Reporting Officers:Peter Lappin

09/12/2013, Report:Grant Thornton - External Audit Update

Reporting Officers:Peter Lappin

09/12/2013, Report:Internal Audit Plan - Progress Report

Reporting Officers:Alastair Woodland

09/12/2013, Report:Corporate Governance Action Plan Update

Reporting Officers:Dan Webb

09/12/2013, Report:Discussion Paper - Corporate Approach to Fraud

Reporting Officers:Stephen Edmonds

10/03/2014, Report:Health and Safety Update Report

Reporting Officers:Catrin Brown

10/03/2014, Report:Grant Thornton - Cerification of Grant Claims

Reporting Officers:Dan Webb

10/03/2014, Report:Grant Thornton - External Audit Update

Reporting Officers:Peter Lappin

10/03/2014, Report:Anti-Fraud and Error Policy

Reporting Officers:Heather Tiso

10/03/2014, Report:Risk Management Update

Reporting Officers:Dan Webb

10/03/2014, Report:Internal Audit Plan 2013/14 - Progress Report

Reporting Officers:Alastair Woodland

10/03/2014, Report:Internal Audit Plan 2014/15

Reporting Officers:Alastair Woodland

10/03/2014, Report:SAP Access Audit Report

Reporting Officers:Maggie Hammond

10/03/2014, Report:Directors Appointment - (SWAP)

Reporting Officers:Shirlene Adam

19/05/2014, Report:Whistleblowing Policy Refresh

Reporting Officers:Maggie Hammond

19/05/2014, Report:Money Laundering Policy Refresh

Reporting Officers:Maggie Hammond

19/05/2014, Report:HRA Self-Financing Code Self Assessment Outcome

Reporting Officers:James Barrah

19/05/2014, Report:Pensions Deficit Presentation

Reporting Officers:Anton Sweet

19/05/2014, Report:Regulation of Investigatory Powers Act (RIPA) - Policy and Procedures Update

Reporting Officers:Richard Bryant

23/06/2014, Report:Health and Safety Update Report

Reporting Officers:Catrin Brown

23/06/2014, Report:External Audit - Fees Report 14/15

Reporting Officers:Peter Lappin

23/06/2014, Report:External Audit Plan 2013/14

Reporting Officers:Peter Lappin

23/06/2014, Report:Draft Annual Governance Statement 2012/13

Reporting Officers:Maggie Hammond

23/06/2014, Report:Risk Management Update

Reporting Officers:Dan Webb

23/06/2014, Report:Annual Report of SWAP

Reporting Officers:Alastair Woodland

23/06/2014, Report:Internal Audit - Review of Charter

Reporting Officers:Alastair Woodland

23/06/2014, Report:Internal Audit - Review of Effectiveness

Reporting Officers:Shirlene Adam

23/06/2014, Report:Training/Overview of Technical Changes to Statement of Accounts 13/14

Reporting Officers:Peter Lappin,Paul Fitzgerald

23/06/2014, Report:Update on Approach to Corporate Fraud

Reporting Officers:Paul Fitzgerald

22/09/2014, Report:Health and Safety Update Report

Reporting Officers:Catrin Brown

22/09/2014, Report:Grant Thornton - Financial Resilience

Reporting Officers:Peter Lappin

22/09/2014, Report:Grant Thornton - Audit Findings

Reporting Officers:Peter Lappin

22/09/2014, Report:Grant Thornton - Certification Plan

Reporting Officers:Peter Lappin

22/09/2014, Report:Approval of Statement of Accounts 2013/14

Reporting Officers:Paul Fitzgerald

22/09/2014, Report:Internal Audit Plan 14/15 - Progress Report

Reporting Officers:Alastair Woodland

08/12/2014, Report:Health and Safety Update Report

Reporting Officers:Catrin Brown

08/12/2014, Report:Grant Thornton - Annual Audit Letter 2012/13

Reporting Officers:Peter Lappin

08/12/2014, Report:Grant Thornton - External Audit Update

Reporting Officers:Peter Lappin

08/12/2014, Report:Internal Audit Plan - Progress Report

Reporting Officers:Alastair Woodland

08/12/2014, Report:Corporate Governance Action Plan Update

Reporting Officers:Dan Webb