



Friday, 6 May 2022

Dear Sir/Madam

A meeting of the Governance, Audit and Standards Committee will be held on Monday, 16 May 2022 in the Council Chamber, Council Offices, Foster Avenue, Beeston NG9 1AB, commencing at 7.00 pm.

Should you require advice on declaring an interest in any item on the agenda, please contact the Monitoring Officer at your earliest convenience.

Yours faithfully

Chief Executive

To: All Councillors

The Committee will be appointed at full Council on 11 May 2022.

## A G E N D A

1. APOLOGIES

To receive apologies and to be notified of the attendance of substitutes.

2. DECLARATIONS OF INTEREST

Members are requested to declare the existence and nature of any disclosable pecuniary interest and/or other interest in any item on the agenda.

3. MINUTES

(Pages 3 - 6)

The Committee is asked to confirm as a correct record the minutes of the meeting held on 14 March 2022.

4. BROXTOWE AUDIT STRATEGY MEMORANDUM (Pages 7 - 38)

This report provides the Committee with an overview on progress in delivering Mazar's responsibilities as the Council's external auditors.

5. CORPORATE GOVERNANCE ARRANGEMENTS (Pages 39 - 78)

To inform the Committee of action taken to develop and comply with statutory obligations regarding corporate governance and to seek approval for the Annual Governance Statement for inclusion in the Council's published Statement of Accounts for 2021/22.

6. INTERNAL AUDIT PROGRESS REPORT (Pages 79 - 90)

To inform the Committee of the recent work completed by Internal Audit.

7. COMPLAINTS PROCEDURE (Pages 91 - 94)

To provide Members with an update for the Council's requirement to enhance its complaints procedure.

8. WORK PROGRAMME (Pages 95 - 96)

To consider items for inclusion in the Work Programme for future meetings.

## GOVERNANCE, AUDIT AND STANDARDS COMMITTEE

MONDAY, 14 MARCH 2022

Present: Councillor E Williamson, Chair

Councillors: S J Carr (substitute)  
E Cubley  
M Handley  
J M Owen  
P J Owen (substitute)  
G Marshall (substitute)  
J C Patrick  
H E Skinner  
P D Simpson  
I L Tyler  
D K Watts

Apologies for absence were received from Councillors S A Bagshaw, H G Khaled MBE, J P T Parker and M Radulovic MBE.

### 36 DECLARATIONS OF INTEREST

There were no declarations of interest.

### 37 MINUTES

The minutes of the meeting held on 29 November 2022 were confirmed and signed as a correct record.

### 38 REVIEW OF PARLIAMENTARY CONSTITUENCIES

The Committee were updated on the progress of the review of parliamentary constituency boundaries being carried out by the Boundary Commission for England (BCE).

A proposal to support the recommendation as set out by Nottinghamshire Member of Parliament was proposed by Councillor P J Owen and seconded by Councillor J M Owen. A recorded vote was proposed Councillor P J Owen and seconded by Councillor P D Simpson.

<u>For</u>	<u>Against</u>	<u>Abstention</u>
E Cubley	J Patrick	M Handley
J M Owen	H E Skinner	E Williamson
P D Simpson	I Tyler	
P J Owen	D K Watts	
	G Marshall	
	S J Carr	

On being put to the meeting the motion was defeated.

A proposal to support the recommendation as set out by BCE was proposed by Councillor S J Carr and seconded by Councillor D K Watts. A recorded vote was proposed Councillor S J Carr and seconded by Councillor D K Watts.

<u>For</u>	<u>Against</u>	<u>Abstention</u>
J Patrick	E Cubley	M Handley
H E Skinner	J M Owen	E Williamson
I Tyler	P D Simpson	
D K Watts	P J Owen	
G Marshall		
S J Carr		

**RESOLVED to support in principle the proposed changes to the Broxtowe Constituency boundaries which have been proposed by the Boundary Commission and opposes any alternative proposal which would result in Beeston being split into two for parliamentary purposes.**

39 REVIEW OF THE CODE OF CONDUCT AND ARRANGEMENTS FOR DEALING WITH CODE OF CONDUCT COMPLAINTS

The Committee considered the Code of Conduct and Arrangements for dealing with Code of Conduct complaints, prior to recommending to Council for adoption.

The Localism Act 2011 section 27, places the Council under a duty to promote and maintain high standards of conduct. In discharging this duty, the Council is required to adopt a Code dealing with the conduct that is expected of its Members and Co-opted Members.

**RECOMMENDED the locally amended Code of Conduct at appendix 2 and arrangements at appendix 3, for adoption to Full Council, to be implemented from 11 May 2022 with an additional review of the Code being undertaken in 12 months.**

40 STATEMENT OF ACCOUNTS 2021/22 - ACCOUNTING POLICIES

Members noted the updates made to the Council's accounting policies in relation to the production of the 2021/22 financial statements.

It was noted that the 2021/2022 Statement of Accounts was prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2021/22.

**RESOLVED that the Accounting Policies for 2021/22 be approved.**

41 STATEMENT OF ACCOUNTS 2021/22 - UNDERLYING PENSION ASSUMPTIONS

Members noted the assumptions made by the pension fund actuary in calculating the IAS19 figures to be reported in the 2021/22 Statement of Accounts.

42 REVIEW OF STRATEGIC RISK REGISTER

The Committee considered the amendments to the Strategic Risk Register and the action plans identified to mitigate risks.

**RESOLVED that the amendments to the Strategic Risk Register and the actions to mitigate risks as set out in appendix 2 be approved.**

43 INTERNAL AUDIT PLAN 2022-23

The Committee noted the Internal Audit Plan for 2022/23.

The plan had been prepared in accordance with the principles of the Internal Audit Charter. The plan had recognised the Council's priorities as outlined in the Corporate Plan and links closely to the corporate risk management and business planning processes having been prepared with due consideration to the identified strategic risks.

**RESOLVED that the Internal Audit Plan for 2022/23 be approved.**

44 INTERNAL AUDIT PROGRESS REPORT

The Committee noted the recent work completed by Internal Audit. It was noted that Internal Audit had also reviewed progress made by management in implementing agreed actions within six months of the completion of the respective audits.

45 REPORT OF THE MONITORING OFFICER

The Committee noted the findings of Housing Ombudsman (HO) had made in relation of injustice in respect of a lack of repairs undertaken to a complainant's property. Concern was raised over the findings of the HO and the Complaints Department. It was noted that the functions and performance of the Housing Repairs Department was currently being reviewed by the Housing Committee.

**RESOLVED that a recommendation be made to the Overview and Scrutiny Committee to undertake a review of the Housing Repairs Department.**

46 WORK PROGRAMME

The Committee considered the Work Programme.

**RESOLVED** that the Work Programme be approved with the addition of the review of the Code of Conduct being added.

# Audit Strategy Memorandum

Broxtowe Borough Council

Page 7  
Year ending 31 March 2022



Agenda Item 4.

# Contents

- 01 Engagement and responsibilities summary
- 02 Your audit engagement team
- 03 Audit scope, approach and timeline
- 04 Significant risks and other key judgement areas
- 05 Value for money
- 06 Fees for audit and other services
- 07 Our commitment to independence
- 08 Materiality and misstatements
- Appendix – Key communication points

This document is to be regarded as confidential to Broxtowe Borough Council. It has been prepared for the sole use of Governance, Audit & Standards Committee as the appropriate sub-committee charged with governance. No responsibility is accepted to any other person in respect of the whole or part of its contents. Our written consent must first be obtained before this document, or any part of it, is disclosed to a third party.



## Governance, Audit and Standards Committee

Broxtowe Borough Council  
Town Hall,  
Foster Avenue  
Beeston  
Nottingham  
NG9 1AB

April 2022

Dear Committee Members

## Audit Strategy Memorandum – Year ending 31 March 2022

We are pleased to present our Audit Strategy Memorandum for Broxtowe Borough Council for the year ending 31 March 2022. The purpose of this document is to summarise our audit approach, highlight significant audit risks and areas of key judgements and provide you with the details of our audit team. As it is a fundamental requirement that an auditor is, and is seen to be, independent of its clients, section 7 of this document also summarises our considerations and conclusions on our independence as auditors. We consider two-way communication with you to be key to a successful audit and important in:

- reaching a mutual understanding of the scope of the audit and the responsibilities of each of us;
- sharing information to assist each of us to fulfil our respective responsibilities;
- providing you with constructive observations arising from the audit process; and
- ensuring that we, as external auditors, gain an understanding of your attitude and views in respect of the internal and external operational, financial, compliance and other risks facing Broxtowe Borough Council which may affect the audit, including the likelihood of those risks materialising and how they are monitored and managed.

With that in mind, we see this document, which has been prepared following our initial planning discussions with management, as being the basis for a discussion around our audit approach, any questions, concerns or input you may have on our approach or role as auditor. This document also contains an appendix that outlines our key communications with you during the course of the audit,

Client service is extremely important to us and we strive to provide technical excellence with the highest level of service quality, together with continuous improvement to exceed your expectations so, if you have any concerns or comments about this document or audit approach, please contact me on [mark.surridge@mazars.co.uk](mailto:mark.surridge@mazars.co.uk).

Yours faithfully

Mark Surridge

Mazars LLP

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Tel: 0121 232 9500– [www.mazars.co.uk](http://www.mazars.co.uk)

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We are registered to carry on audit work in the UK by the Institute of Chartered Accountants in England and Wales. Details about our audit registration can be viewed at [www.auditregister.org.uk](http://www.auditregister.org.uk) under reference number C001139861. VAT number: 839 8356 73

# 01

Section 01:

## **Engagement and responsibilities summary**

Page 10

# 1. Engagement and responsibilities summary

## Overview of engagement

We are appointed to perform the external audit of Broxtowe Borough Council (the Council) for the year to 31 March 2022. The scope of our engagement is set out in the Statement of Responsibilities of Auditors and Audited Bodies, issued by Public Sector Audit Appointments Ltd (PSAA) available from the PSAA website: <https://www.psaa.co.uk/managing-audit-quality/statement-of-responsibilities-of-auditors-and-audited-bodies/>. Our responsibilities are principally derived from the Local Audit and Accountability Act 2014 (the 2014 Act) and the Code of Audit Practice issued by the National Audit Office (NAO), as outlined below.

### Audit opinion

We are responsible for forming and expressing an opinion on the financial statements. Our audit does not relieve management or Governance, Audit and Standards Committee, as those charged with governance, of their responsibilities.

The section 151 officer is responsible for the assessment of whether it is appropriate for the Council to prepare its accounts on a going concern basis. As auditors, we are required to obtain sufficient appropriate audit evidence regarding, and conclude on: a) whether a material uncertainty related to going concern exists; and b) consider the appropriateness of the section 151 officer's use of the going concern basis of accounting in the preparation of the financial statements.

Page 11

### Value for money

We are also responsible for forming a commentary on the arrangements that the Council has in place to secure economy, efficiency and effectiveness in its use of resources. We discuss our approach to Value for Money work further in section 5 of this report.



### Fraud

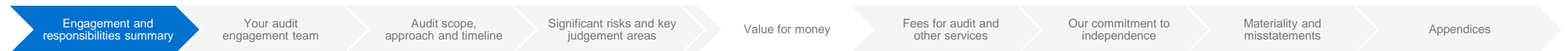
The responsibility for safeguarding assets and for the prevention and detection of fraud, error and non-compliance with law or regulations rests with both those charged with governance and management. This includes establishing and maintaining internal controls over reliability of financial reporting.

As part of our audit procedures in relation to fraud we are required to enquire of those charged with governance, including key management and Internal audit, as to their knowledge of instances of fraud, the risk of fraud and their views on internal controls that mitigate the fraud risks. In accordance with International Standards on Auditing (UK), we plan and perform our audit so as to obtain reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether caused by fraud or error. However our audit should not be relied upon to identify all such misstatements.

### Wider reporting and electors' rights

We report to the NAO on the consistency of the Council's financial statements with its Whole of Government Accounts (WGA) submission.

The 2014 Act requires us to give an elector, or any representative of the elector, the opportunity to question us about the accounting records of the Council and consider any objection made to the accounts. We also have a broad range of reporting responsibilities and powers that are unique to the audit of local authorities in the United Kingdom



# 02

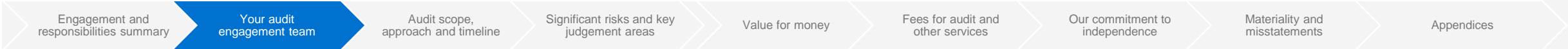
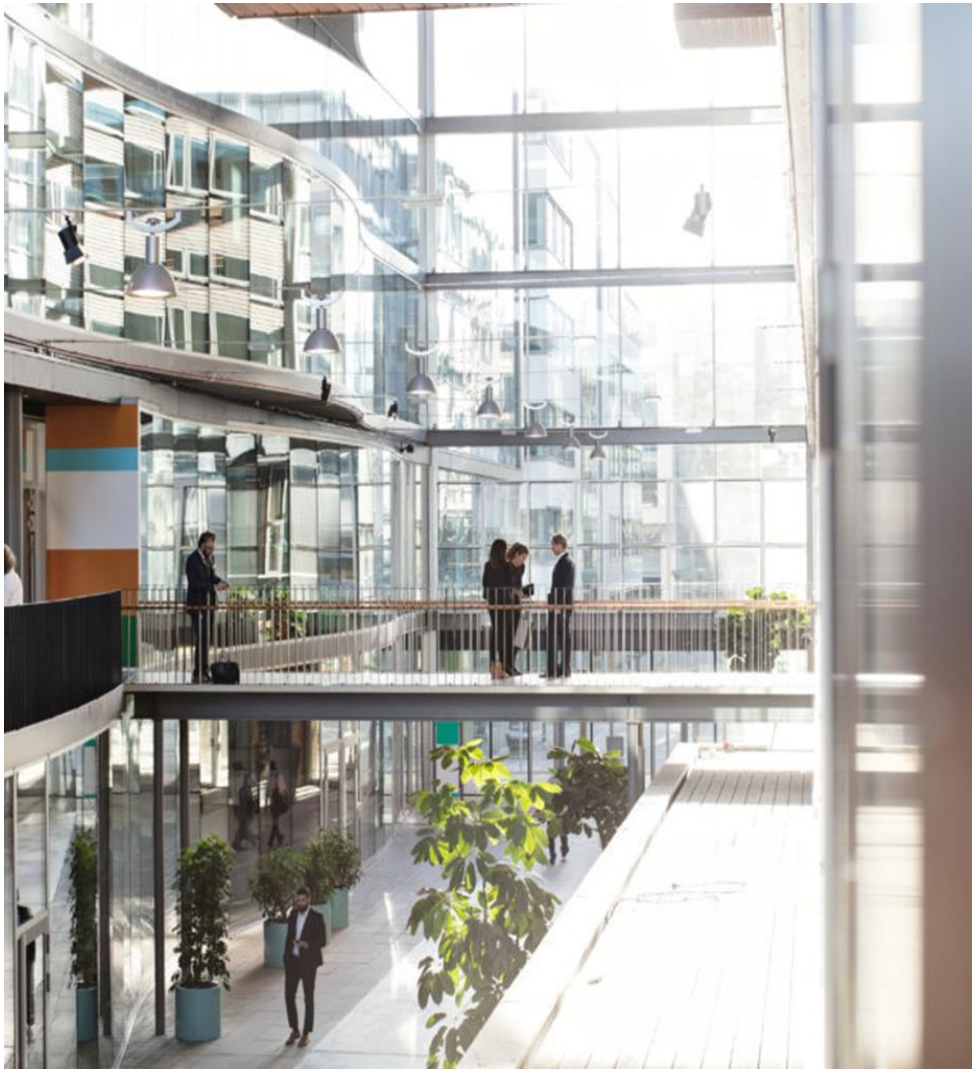
Section 02:

**Your audit engagement team**

# 2. Your audit engagement team

Individual	Role	Contact details
Mark Surridge	Engagement Lead	<a href="mailto:Mark.surridge@mazars.co.uk">Mark.surridge@mazars.co.uk</a> +44 (0)7875 974 291
Nomfundo Magwaza	Audit Manager	<a href="mailto:Nomfundo.Magwaza@mazars.co.uk">Nomfundo.Magwaza@mazars.co.uk</a> +44 (0)7790 886 841
Varsha Sharma	Audit Assistant Manager	<a href="mailto:Varsha.Sharma@mazars.co.uk">Varsha.Sharma@mazars.co.uk</a> +44 (0)7581 015 454

Page 13



# 03

Section 03:

**Audit scope, approach and timeline**

Page 14

# 3. Audit scope, approach and timeline

## Audit scope

Our audit approach is designed to provide an audit that complies with all professional requirements.

Our audit of the financial statements will be conducted in accordance with International Standards on Auditing (UK), relevant ethical and professional standards, our own audit approach and in accordance with the terms of our engagement. Our work is focused on those aspects of your activities which we consider to have a higher risk of material misstatement, such as those impacted by management judgement and estimation, application of new accounting standards, changes of accounting policy, changes to operations or areas which have been found to contain material errors in the past.

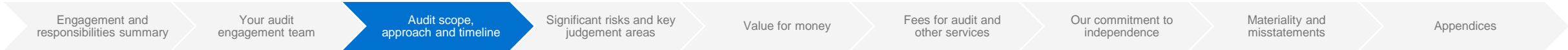
## Audit approach

Our audit approach is risk-based and primarily driven by the issues that we consider lead to a higher risk of material misstatement of the accounts. Once we have completed our risk assessment, we develop our audit strategy and design audit procedures in response to this assessment.

If we conclude that appropriately-designed controls are in place, then we may plan to test and rely upon these controls. If we decide controls are not appropriately designed, or we decide it would be more efficient to do so, we may take a wholly substantive approach to our audit testing. Substantive procedures are audit procedures designed to detect material misstatements at the assertion level and comprise tests of details (of classes of transactions, account balances, and disclosures); and substantive analytical procedures. Irrespective of the assessed risks of material misstatement, which take into account our evaluation of the operating effectiveness of controls, we are required to design and perform substantive procedures for each material class of transactions, account balance, and disclosure.

Our audit will be planned and performed so as to provide reasonable assurance that the financial statements are free from material misstatement and give a true and fair view. The concept of materiality and how we define a misstatement is explained in more detail in section 8.

The diagram on the next page outlines the procedures we perform at the different stages of the audit.



# 3. Audit scope, approach and timeline

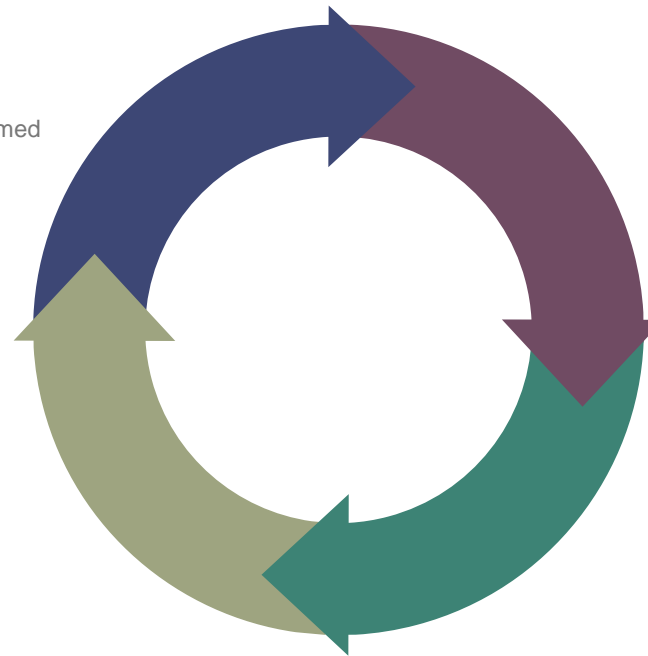
Page 16

## Planning January–February 2022

- Planning visit and developing our understanding of the Council
- Initial opinion and value for money risk assessments
- Considering proposed accounting treatments and accounting policies
- Developing the audit strategy and planning the audit work to be performed
- Agreeing timetable and deadlines
- Preliminary analytical review

## Completion By November 2022

- Final review and disclosure checklist of financial statements
- Final partner review
- Agreeing content of letter of representation
- Reporting to the Governance, Audit and Standards Committee
- Reviewing subsequent events
- Signing the auditor’s report
- Issuing the Auditor’s Annual Report

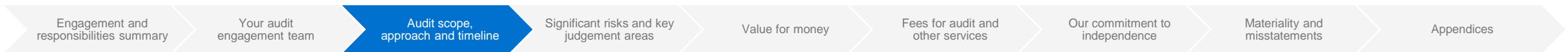


## Interim March 2022

- Documenting systems and controls
- Performing walkthroughs
- Interim controls testing including tests of IT general controls
- Early substantive testing of transactions
- Reassessment of audit plan and revision if necessary

## Fieldwork July-August 2022

- Receiving and reviewing draft financial statements
- Receiving and reviewing the Annual Governance Statement
- Reassessment of audit plan and revision if necessary
- Executing the strategy starting with significant risks and high risk areas
- Ongoing assessment of potential VFM risks
- Communicating progress and issues
- Clearance meeting





# 3. Audit scope, approach and timeline

## Reliance on internal audit

Where possible we will seek to utilise the work performed by internal audit to modify the nature, extent and timing of our audit procedures. We will meet with internal audit to discuss the progress and findings of their work prior to the commencement of our controls evaluation procedures.

Where we intend to rely on the work on internal audit, we will evaluate the work performed by your internal audit team and perform our own audit procedures to determine its adequacy for our audit.

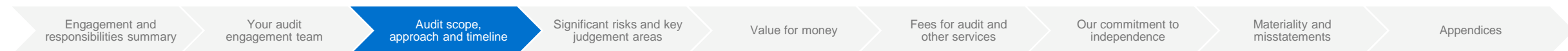
## Management’s and our experts

Management makes use of experts in specific areas when preparing the Council’s financial statements. We also use experts to assist us to obtain sufficient appropriate audit evidence on specific items of account.

Item of account	Management’s expert	Our expert
Property, Plant and Equipment & Investment Properties	<b>Internal valuer</b> Broxtowe Borough Council	None. We may utilize third party evidence provided via the NAO to support our challenge of valuation assumptions.
	<b>External valuer</b> Innes England Lambert Smith Hampton	
Pensions	<b>Barnett Waddingham</b> Actuary for Nottinghamshire Pension Fund (LGPS)	PwC LLP (Consulting actuary appointed by the National Audit Office).
Financial Instrument disclosures	<b>Link Asset Management</b> Treasury management advisors	None.

## Service organisations

International Auditing Standards (UK) (ISAs) define service organisations as third party organisations that provide services to the Council that are part of its information systems relevant to financial reporting. We are required to obtain an understanding of the services provided by service organisations as well as evaluating the design and implementation of controls over those services. We have not identified any service organisations that are relevant for the purpose of our audit.



# 3. Audit scope, approach and timeline

## Group audit approach

Broxtowe Borough Council needs to consider whether it is required to produce consolidated financial statements. Based on the information we have to date, we expect there to be group accounts compiled in the current financial year.

The consolidated financial statements cover the following entities:

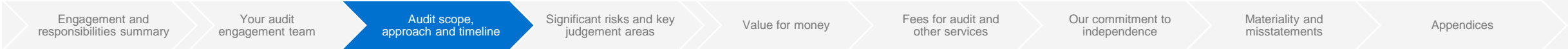
- Broxtowe Borough Council = Parent Company
- Liberty Leisure Limited = 100% owned Subsidiary

At the planning stage of the audit, we do not anticipate that the subsidiary will represent a significant component within the group structure however this will be monitored throughout the audit process and any changes to our assessment will be reported to the Governance, Audit & Standards Committee.

Although not significant, the subsidiary does contain individually material balances to the Parent company (the Council), therefore specific audit procedures will be required to be undertaken by the local audit team to gain the assurance on the overall group opinion.

Therefore, the extent of our work on the group accounts will cover a review of the consolidation of the subsidiary into the group accounts, supported by further testing if judged necessary.

This work will require an extra fee over and above the agreed scale fee. This fee will be subject to approval by Public Sector Audit Appointments (PSAA).



Page 18

# 04

Section 04:

**Significant risks and other key judgement areas**

Page 19

# 4. Significant risks and other key judgement areas

Following the risk assessment approach discussed in section 3 of this document, we have identified risks relevant to the audit of financial statements. The risks that we identify are categorised as significant, enhanced or standard. The definitions of the level of risk rating are given below:

## Significant risk

A significant risk is an identified and assessed risk of material misstatement that, in the auditor’s judgment, requires special audit consideration. For any significant risk, the auditor shall obtain an understanding of the entity’s controls, including control activities relevant to that risk.

## Enhanced risk

An enhanced risk is an area of higher assessed risk of material misstatement at audit assertion level other than a significant risk. Enhanced risks require additional consideration but does not rise to the level of a significant risk. These include but may not be limited to:

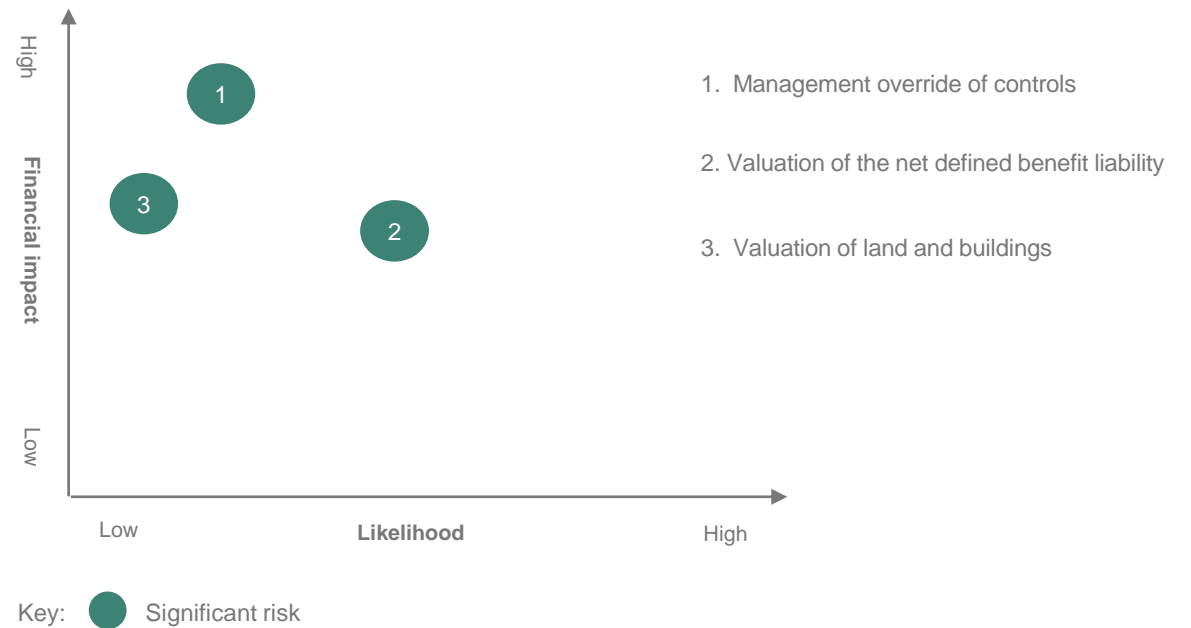
- Areas of management judgement, including accounting estimates which are material but are not considered to give rise to a significant risk of material misstatement; and
- Other audit assertion risks arising from significant events or transactions that occurred during the period.

## Standard risk

This is related to relatively routine, non-complex transactions that tend to be subject to systematic processing and require little management judgement. Although it is considered that there is a risk of material misstatement (RMM), there are no elevated or special factors related to the nature, the likely magnitude of the potential misstatements or the likelihood of the risk occurring.

## Summary risk assessment

The summary risk assessment, illustrated in the table below, highlights those risks which we deem to be significant and other enhanced risks in respect of the Council. We have summarised our audit response to these risks on the next page.



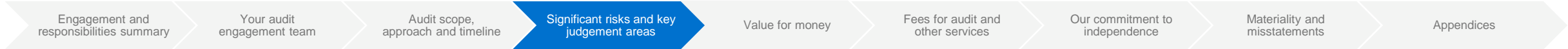
# 4. Significant risks and other key judgement areas

## Specific identified audit risks and planned testing strategy

We have presented below in more detail the reasons for the risk assessment highlighted above, and also our testing approach with respect to significant risks. An audit is a dynamic process, should we change our view of risk or approach to address the identified risks during the course of our audit, we will report this to Governance, Audit and Standards Committee.

## Significant risks

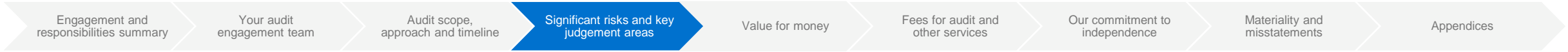
	Description	Fraud	Error	Judgement	Planned response
1  Page 21	<p><b>Management override of controls</b> This is a mandatory significant risk on all audits due to the unpredictable way in which such override could occur.</p> <p>Management at various levels within an organisation are in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Due to the unpredictable way in which such override could occur there is a risk of material misstatement due to fraud on all audits.</p>	●	○	○	We plan to address the management override of controls risk through performing audit work over accounting estimates, journal entries and significant transactions outside the normal course of business or otherwise unusual.



# 4. Significant risks and other key judgement areas

## Significant risks

	Description	Fraud	Error	Judgement	Planned response
Page 22	<p><b>2 Net defined benefit liability valuation</b>                      The defined benefit liability relating to the Local Government Pension Scheme represents a significant balance on the Council's balance sheet.</p> <p>The Council uses an actuary for the scheme to provide an annual valuation of these liabilities in line with the requirements of IAS 19 Employee Benefits.</p> <p>Due to the high degree of estimation uncertainty associated with this valuation, we have determined there is a significant risk in this area.</p>	○	●	●	<p>We plan to address the risk by:</p> <ul style="list-style-type: none"> <li>• assessing the competency, objectivity and independence of the Actuary at the Pension Scheme;</li> <li>• liaising with the auditors of the Nottinghamshire Pension Fund to gain assurance over the design and implementation of controls in place at the Nottinghamshire Pension Fund. This will include the processes and controls in place to ensure data provided to the Actuary by the Pension Fund for the purposes of the IAS 19 valuation is complete and accurate;</li> <li>• reviewing the appropriateness of the Pension Asset and Liability valuation methodologies applied by the Pension Fund Actuary (as applicable), and the key assumptions included within the valuation. This will include comparing them to expected ranges, utilising information by the consulting actuary engaged by the National Audit Office; and</li> <li>• agreeing the data in the IAS 19 valuation reports provided by the Actuary for accounting purposes to the pension accounting entries and disclosures in the Council's financial statements.</li> </ul>

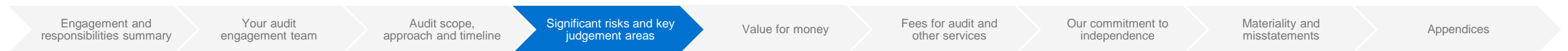


## 4. Significant risks and other key judgement areas

### Other key areas of management judgement and enhanced risks

	Description	Fraud	Error	Judgement	Planned response
3	<p><b>Valuation of land, building and council dwellings</b> The Council's accounts contain material balances and disclosures relating to its holding of council dwellings and land &amp; Buildings, with the majority required to be carried at valuation.</p> <p>The valuation of these assets is complex and is subject to a number of management assumptions and judgements.</p> <p>Due to the high degree of estimation uncertainty associated, we have determined there is a significant risk in this area.</p>	○	●	●	<p>We plan to address this risk by:</p> <ul style="list-style-type: none"> <li>critically assessing the scope of work, qualifications, objectivity and independence of each of the Council's valuers to carry out the required programme of revaluations;</li> <li>considering whether the overall revaluation methodologies used by the Council's valuers are in line with industry practice, the CIPFA code of practice and the Council's accounting policies;</li> <li>assessing whether valuation movements are in line with market expectations by considering valuation trends;</li> <li>critically assessing the approach that the Council adopts to ensure that assets that are not subject to revaluation in 2021/22 are materially correct, including considering the robustness of that approach in light of the valuation information reported by the Councils valuers; and</li> <li>considering engaging our own valuation expert to support our work.</li> </ul>

Page 23



# 05

## Section 05: **Value for money**

Page 24



# 5. Value for money

## The framework for Value for Money work

We are required to form a view as to whether the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The NAO issues guidance to auditors that underpins the work we are required to carry out in order to form our view, and sets out the overall criterion and sub-criteria that we are required to consider.

2021/22 will be the second audit year where we are undertaking our value for money (VFM) work under the 2020 Code of Audit Practice (the Code). Our responsibility remains to be satisfied that the Council has proper arrangements in place and to report in the audit report and/or the audit completion certificate where we identify significant weaknesses in arrangements. Separately we provide a commentary on the Council's arrangements in the Auditor's Annual Report.

## Specified reporting criteria

The Code requires us to structure our commentary to report under three specified criteria:

1. **Financial sustainability** – how the Council plans and manages its resources to ensure it can continue deliver its services
2. **Governance** – how the Council ensures that it makes informed decisions and properly manages its
3. **Improving economy, efficiency and effectiveness** – how the Council uses information about its costs and performance to improve the way it manages and delivers its services

## Our approach

Our work falls into three primary phases as outlined opposite. We need to gather sufficient evidence to support our commentary on the Council's arrangements and to identify and report on any significant weaknesses in arrangements. Where significant weaknesses are identified we are required to report these to the Council and make recommendations for improvement. Such recommendations can be made at any point during the audit cycle and we are not expected to wait until issuing our overall commentary to do so.

### Planning and risk assessment

Obtaining an understanding of the Council's arrangements for each specified reporting criteria. Relevant information sources will include:

- NAO guidance and supporting information
- Information from internal and external sources including regulators
- Knowledge from previous audits and other audit work undertaken in the year
- Interviews and discussions with staff and members

### Additional risk based procedures and evaluation

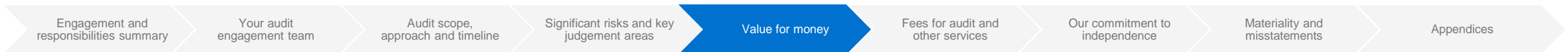
Where our planning work identifies risks of significant weaknesses, we will undertake additional procedures to determine whether there is a significant weakness.

### Reporting

We will provide a summary of the work we have undertaken and our judgements against each of the specified reporting criteria as part of our commentary on arrangements. This will form part of the Auditor's Annual Report.

Our commentary will also highlight:

- Significant weaknesses identified and our recommendations for improvement
- Emerging issues or other matters that do not represent significant weaknesses but still require attention from the Council.



# 06

Section 06:

## **Fees for audit and other services**

Page 26

## 6. Fees for audit and other services

### Fees for work as the Council's appointed auditor

Details of the 2020/21 Actual and indicative 2021/22 Audit fees in line with PSAA and other reporting mechanisms are set out below.

Area of work	2021/22 Proposed Fee	2020/21 Actual Fee
Scale audit fee	£39,317	£35,807
Fee variations:		
Additional testing on Property, Plant & Equipment and Defined Benefit Pensions Schemes as a result of changes in regulatory expectations.	£7,200 <sup>1</sup>	£7,067
Additional testing as a result of the implementation of new auditing standards: ISA 220 (Revised): Quality control of an audit of financial statements; ISA 540 (Revised): Auditing accounting estimates and related disclosures; ISA570 (Revised) Going Concern; and ISA 600 (Revised): Specific considerations –audit of group financial statements.	£3,000 <sup>2</sup>	£2,892
Group accounts	Included in revised scale fee	£2,016
Other	TBC	
Covid-19 Grants and Additional Testing on asset valuations)		£3,204
Sub-total	£49,517	£48,970
Additional work arising from the change in the Code of Audit Practice	£9,000 <sup>3</sup>	£9,293
Grand Total	£58,517 <sup>4</sup>	£58,263

We continue to liaise with PSAA regarding fee variations and sector-wide adjustments to the scale fee.

<sup>1</sup> As previously reported to you, the scale fee has been adjusted to take into account the additional work required as a result of increased regulatory expectations in these areas.

<sup>2</sup> For 2020/21, new auditing standards have been introduced which will lead to additional audit work not reflected in the scale fee.

<sup>3</sup> As explained in section 5, the revised Code of Audit Practice has led to a substantial amount of additional audit work to support the new value for money conclusion and the changes in reporting requirements. The final fee will take into account the extent and complexity of any significant weaknesses in arrangements we identify.

<sup>4</sup> This is a proposed fee for 2021/22 at the point of the issue of our ASM. This figure is subject to change and additional costs will be discussed with management.

# 07

Section 07:

**Our commitment to independence**

Page 28

# 7. Our commitment to independence

We are committed to independence and are required by the Financial Reporting Council to confirm to you at least annually in writing that we comply with the FRC's Ethical Standard. In addition, we communicate any matters or relationship which we believe may have a bearing on our independence or the objectivity of the audit team.

Based on the information provided by you and our own internal procedures to safeguard our independence as auditors, we confirm that in our professional judgement there are no relationships between us and any of our related or subsidiary entities, and you and your related entities creating any unacceptable threats to our independence within the regulatory or professional requirements governing us as your auditors.

We have policies and procedures in place which are designed to ensure that we carry out our work with integrity, objectivity and independence. These policies include:

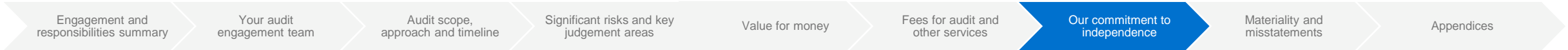
- all partners and staff are required to complete an annual independence declaration;
- all new partners and staff are required to complete an independence confirmation and also complete computer based ethical training;
- rotation policies covering audit engagement partners and other key members of the audit team; and
- approval by managers and partners of our client and engagement acceptance system which requires all non-audit services to be approved in advance by the audit engagement partner.

We confirm, as at the date of this document, that the engagement team and others in the firm as appropriate, Mazars LLP are independent and comply with relevant ethical requirements. However, if at any time you have concerns or questions about our integrity, objectivity or independence please discuss these with Mark Surridge in the first instance.

Prior to the provision of any non-audit services Mark Surridge will undertake appropriate procedures to consider and fully assess the impact that providing the service may have on our auditor independence.

Any emerging independence threats and associated identified safeguards will be communicated in our Audit Completion Report.

Page 29



# 08

Section 08:

## **Materiality and misstatements**

Page 30

# 8. Materiality and misstatements

## Summary of initial materiality thresholds

Broxtowe Borough Council: Threshold	Initial threshold £'000s
Overall materiality	1,240
Performance materiality	930
Specific materiality (Senior Officers remuneration - on the basis this is qualitatively material owing to public interest)	5*
Trivial threshold for errors to be reported to Governance, Audit and Standards Committee	37

\* Reflecting movement from one salary band to another

Group Threshold	Initial threshold £'000s
Overall materiality	1,270
Performance materiality	953
Trivial threshold for errors to be reported to Governance, Audit and Standards Committee	38

## Materiality

Materiality is an expression of the relative significance or importance of a particular matter in the context of financial statements as a whole.

Misstatements in financial statements are considered to be material if they, individually or in aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Judgements on materiality are made in light of surrounding circumstances and are affected by the size and nature of a misstatement, or a combination of both. Judgements about materiality are based on consideration of the common financial information needs of users as a group and not on specific individual users.

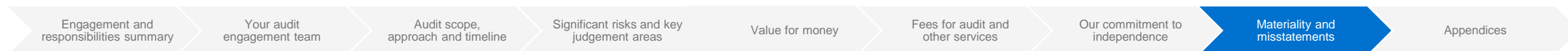
The assessment of what is material is a matter of professional judgement and is affected by our perception of the financial information needs of the users of the financial statements. In making our assessment we assume that users:

- have a reasonable knowledge of business, economic activities and accounts;
- have a willingness to study the information in the financial statements with reasonable diligence;
- understand that financial statements are prepared, presented and audited to levels of materiality;
- recognise the uncertainties inherent in the measurement of amounts based on the use of estimates, judgement and the consideration of future events; and
- will make reasonable economic decisions on the basis of the information in the financial statements.

We consider materiality whilst planning and performing our audit based on quantitative and qualitative factors.

Whilst planning, we make judgements about the size of misstatements which we consider to be material and which provides a basis for determining the nature, timing and extent of risk assessment procedures, identifying and assessing the risk of material misstatement and determining the nature, timing and extent of further audit procedures.

The materiality determined at the planning stage does not necessarily establish an amount below which uncorrected misstatements, either individually or in aggregate, will be considered as immaterial.



# 8. Materiality and misstatements

## Materiality (continued)

We revise materiality for the financial statements as our audit progresses should we become aware of information that would have caused us to determine a different amount had we been aware of that information at the planning stage.

Our provisional materiality is set based on a benchmark of Gross Revenue Expenditure at Surplus/deficit on Provision of Services level for 2020/21. We will identify a figure for materiality but identify separate levels for procedures designed to detect individual errors, and also a level above which all identified errors will be reported to Governance, Audit and Standards Committee.

We consider that the Gross Revenue Expenditure remains the key focus of users of the financial statements and as such, we base our materiality levels around this benchmark.

We expect to set a materiality threshold at 2% of Gross Revenue Expenditure. Based on prior year financial statements we anticipate the overall materiality for the year ending 31 March 2022 to be in the region of £1,240k.

After setting initial materiality, we continue to monitor materiality throughout the audit to ensure that it is set at an appropriate level.

## Performance Materiality

Performance materiality is the amount or amounts set by the auditor at less than materiality for the financial statements as a whole to reduce, to an appropriately low level, the probability that the aggregate of uncorrected and undetected misstatements exceeds materiality for the financial statements as a whole. Our initial assessment of performance materiality is based on low inherent risk, meaning that we have applied 75% of overall materiality as performance materiality.

## Misstatements

We accumulate misstatements identified during the audit that are other than clearly trivial. We set a level of triviality for individual errors identified (a reporting threshold) for reporting to Governance, Audit and Standards Committee that is consistent with the level of triviality that we consider would not need to be accumulated because we expect that the accumulation of such amounts would not have a material effect on the financial statements. Based on our preliminary assessment of overall materiality, our proposed triviality threshold is £37k based on 3% of overall materiality. If you have any queries about this please do not hesitate to raise these with Mark Surridge.

## Reporting to Governance, Audit and Standards Committee

The following three types of audit differences above the trivial threshold will be presented to Governance, Audit and Standards Committee:

- summary of adjusted audit differences;
- summary of unadjusted audit differences; and
- summary of disclosure differences (adjusted and unadjusted).

Engagement and responsibilities summary

Your audit engagement team

Audit scope, approach and timeline

Significant risks and key judgement areas

Value for money

Fees for audit and other services

Our commitment to independence

Materiality and misstatements

Appendices





## Appendix: Key communication points

# Appendix: Key communication points

We value communication with Those Charged With Governance as a two way feedback process at the heart of our client service commitment. ISA 260 (UK) 'Communication with Those Charged with Governance' and ISA 265 (UK) 'Communicating Deficiencies In Internal Control To Those Charged With Governance And Management' specifically require us to communicate a number of points with you.

Relevant points that need to be communicated with you at each stage of the audit are outlined below.

## Form, timing and content of our communications

We will present the following reports:

- Audit Strategy Memorandum;
- Audit Completion Report; and
- Auditor's Annual Report

These documents will be discussed with management prior to being presented to yourselves and their comments will be incorporated as appropriate.

## Key communication points at the planning stage as included in this Audit Strategy Memorandum

- Our responsibilities in relation to the audit of the financial statements;
- The planned scope and timing of the audit;
- Significant audit risks and areas of management judgement;

- Our commitment to independence;
- Responsibilities for preventing and detecting errors;
- Materiality and misstatements; and
- Fees for audit and other services.

## Key communication points at the completion stage to be included in our Audit Completion Report

- Significant deficiencies in internal control;
- Significant findings from the audit;
- Significant matters discussed with management;
- Our conclusions on the significant audit risks and areas of management judgement;
- Summary of misstatements;
- Management representation letter;
- Our proposed draft audit report; and
- Independence.

Engagement and responsibilities summary

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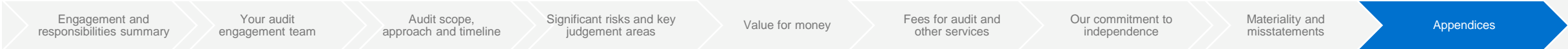
Materiality and misstatements

Appendices

# Appendix: Key communication points

ISA (UK) 260 'Communication with Those Charged with Governance', ISA (UK) 265 'Communicating Deficiencies In Internal Control To Those Charged With Governance And Management' and other ISAs (UK) specifically require us to communicate the following:

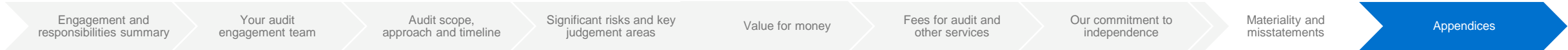
Required communication	Where addressed
Our responsibilities in relation to the financial statement audit and those of management and those charged with governance.	Audit Strategy Memorandum
The planned scope and timing of the audit including any limitations, specifically including with respect to significant risks.	Audit Strategy Memorandum
<p>With respect to misstatements:</p> <ul style="list-style-type: none"> <li>• uncorrected misstatements and their effect on our audit opinion;</li> <li>• the effect of uncorrected misstatements related to prior periods;</li> <li>• request that any uncorrected misstatement is corrected; and</li> <li>• in writing, corrected misstatements that are significant.</li> </ul>	Audit Completion Report
<p>With respect to fraud communications:</p> <ul style="list-style-type: none"> <li>• enquiries of Governance, Audit and Standards Committee to determine whether they have a knowledge of any actual, suspected or alleged fraud affecting the entity;</li> <li>• any fraud that we have identified or information we have obtained that indicates that fraud may exist; and</li> <li>• a discussion of any other matters related to fraud.</li> </ul>	Audit Completion Report and discussion at the Governance, Audit and Standards Committee, Audit planning and clearance meetings



# Appendix: Key communication points

Required communication	Where addressed
Significant matters arising during the audit in connection with the entity’s related parties including, when applicable: <ul style="list-style-type: none"> <li>• non-disclosure by management;</li> <li>• inappropriate authorisation and approval of transactions;</li> <li>• disagreement over disclosures;</li> <li>• non-compliance with laws and regulations; and</li> <li>• difficulty in identifying the party that ultimately controls the entity.</li> </ul>	Audit Completion Report
Significant findings from the audit including: <ul style="list-style-type: none"> <li>• our view about the significant qualitative aspects of accounting practices including accounting policies, accounting estimates and financial statement disclosures;</li> <li>• significant difficulties, if any, encountered during the audit;</li> <li>• significant matters, if any, arising from the audit that were discussed with management or were the subject of correspondence with management;</li> <li>• written representations that we are seeking;</li> <li>• expected modifications to the audit report; and</li> <li>• other matters, if any, significant to the oversight of the financial reporting process or otherwise identified in the course of the audit that we believe will be relevant to Governance, Audit and Standards Committee in the context of fulfilling their responsibilities.</li> </ul>	Audit Completion Report
Significant deficiencies in internal controls identified during the audit.	Audit Completion Report
Where relevant, any issues identified with respect to authority to obtain external confirmations or inability to obtain relevant and reliable audit evidence from other procedures.	Audit Completion Report

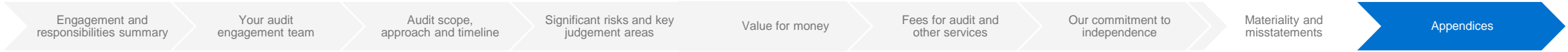
Page 36



# Appendix: Key communication points

Required communication	Where addressed
Audit findings regarding non-compliance with laws and regulations where the non-compliance is material and believed to be intentional (subject to compliance with legislation on tipping off) and enquiry of Governance, Audit and Standards Committee into possible instances of non-compliance with laws and regulations that may have a material effect on the financial statements and that Governance, Audit and Standards Committee may be aware of.	Audit Completion Report and Governance, Audit and Standards Committee meetings
With respect to going concern, events or conditions identified that may cast significant doubt on the entity's ability to continue as a going concern, including: <ul style="list-style-type: none"> <li>• whether the events or conditions constitute a material uncertainty;</li> <li>• whether the use of the going concern assumption is appropriate in the preparation and presentation of the financial statements; and</li> <li>• the adequacy of related disclosures in the financial statements.</li> </ul>	Audit Completion Report
Reporting on the valuation methods applied to the various items in the annual financial statements including any impact of changes of such methods	Audit Completion Report
Indication of whether all requested explanations and documents were provided by the entity	Audit Completion Report

Page 37



# Mark Surridge

## Mazars

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Mazars is an internationally integrated partnership, specialising in audit, accountancy, advisory, tax and legal services\*. Operating in over 90 countries and territories around the world, we draw on the expertise of 40,400 professionals – 24,400 in Mazars' integrated partnership and 16,000 via the Mazars North America Alliance – to assist clients of all sizes at every stage in their development.

\*where permitted under applicable country laws.

**Joint report of the Chief Executive, Deputy Chief Executive and the Executive Director****CORPORATE GOVERNANCE ARRANGEMENTS**1. Purpose of Report

To inform the Committee of action taken to develop and comply with statutory obligations regarding corporate governance and to seek approval for the Annual Governance Statement for inclusion in the Council's published Statement of Accounts for 2021/22.

2. Recommendation

The Committee is asked to:

1. **RESOLVE** that the draft Annual Governance Statement as shown in appendix 3 be approved in principle for inclusion in the Council's Statement of Accounts.
2. **RESOLVE** that responsibility be delegated to the Chief Executive in consultation with the Chair of this Committee to make any further amendments deemed necessary.
3. **NOTE** compliance with the Code on Delivering Good Governance in Local Government.

3. Detail

The Accounts and Audit Regulations 2015 require authorities to conduct a review, at least once in each financial year, of the effectiveness of its system of internal control and to include an Annual Governance Statement report on the review with its statement of accounts. To support this process, the Council follows proper practice as set out in the CIPFA/SOLACE publication *Delivering Good Governance in Local Government: Framework*. This Framework was initially produced in 2007 with a revised version published in April 2016. More detail about the framework and what it encompasses is given in appendix 1.

Under the Council's Constitution, this Committee is responsible for overseeing the maintenance of the internal control environment and for monitoring and making recommendations regarding the corporate governance arrangements. Appendix 2 sets out the actions the Council has taken during 2021/22 to advance the principles of the Code.

A Governance Risk and Compliance Action Plan has been developed which included at appendix 3. Appendix 4 provides an explanation of the Council's governance arrangements, and an update on the implementation of previously identified improvement actions. It concludes with the draft Annual Governance Statement and the Significant Governance Issues Action Plan for 2022/23. Once approved, it will be signed by the Leader of the Council and the Chief Executive prior to inclusion within the published accounts. The Chief Audit and Control Officer has confirmed that he considers that the current internal control environment is satisfactory such as to maintain the adequacy of the governance framework.

4. Financial Implications

There were no comments necessary from the Head of Finance Services.

5. Legal Implications

There were no comments necessary from the Monitoring Officer / Head of Legal Services.

6. Background Papers

There are no background papers.



## APPENDIX 1

Background

The CIPFA/SOLACE document *Delivering Good Governance in Local Government: Framework* was published in 2007. In 2012 it was given 'proper practices' status by the Department for Communities and Local Government. Local authorities are under a statutory obligation to follow the published approach unless there are valid reasons for not doing so.

The Framework has since been reviewed and in April 2016 was published with a new set of core principles and sub-principles. There are seven core principles which have been developed to bring them more in line with the principles of open government and to establish a greater focus on outcomes, rather than processes. Each is accompanied by numerous sub-principles which provide a very comprehensive set of arrangements for ensuring that good governance exists within the organisation and is embedded in its day-to-day operations.

The seven core principles and an explanation of the intention behind each one are as follows:

**A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law**

Local government organisations are accountable not only for how much they spend, but also for how they use the resources under their stewardship. This includes accountability for outputs, both positive and negative, and for the outcomes they have achieved. In addition, they have an overarching responsibility to serve the public interest in adhering to the requirements of legislation and government policies.

It is essential that, as a whole, they can demonstrate the appropriateness of all their actions across all activities and have mechanisms in place to encourage and enforce adherence to ethical values and to respect the rule of law.

**B. Ensuring openness and comprehensive stakeholder engagement**

Local government is run for the public good. Organisations should therefore ensure openness in their activities.

Clear, trusted channels of communication and consultation should be used to engage effectively with all groups of stakeholders, such as individual citizens and service users, as well as institutional stakeholders.

**C. Defining outcomes in terms of sustainable economic, social and environmental benefits**

The long-term nature and impact of many of local government's responsibilities mean that it should define and plan outcomes and that these should be sustainable.

Decisions should further the organisation's purpose, contribute to intended benefits and outcomes, and remain within the limits of authority and resources. Input from all groups of stakeholders, including citizens, service users and institutional stakeholders, is vital to the success of this process and in balancing competing demands when determining priorities for the finite resources available.

**D. Determining the interventions necessary to optimise the achievement of the intended outcomes**

Local government achieves its intended outcomes by providing a mixture of legal, regulatory and practical interventions (courses of action). Determining the right mix of these courses of action is a critically important strategic choice that local government has to make to ensure intended outcomes are achieved.

They need robust decision making mechanisms to ensure that their defined outcomes can be achieved in a way that provides the best trade-off between the various types of resource inputs while still enabling effective and efficient operations.

Decisions made need to be reviewed frequently to ensure that achievement of outcomes is optimised.

**E. Developing the entity's capacity, including the capability of its leadership and the individuals within it**

Local government needs appropriate structures and leadership, as well as people with the right skills, appropriate qualifications and mindset, to operate efficiently and effectively and achieve intended outcomes within the specified periods.

A local government organisation must ensure that it has both the capacity to fulfil its own mandate and to make certain that there are policies in place to guarantee that its management has the operational capacity for the organisation as a whole.

Because both individuals and the environment in which an organisation operates will change over time, there will be a continuous need to develop its capacity as well as the skills and experience of individual staff members. Leadership in local government is strengthened by the participation of people with many different types of backgrounds, reflecting the structure and diversity of communities.

**F. Managing risks and performance through robust internal control and strong public financial management**

Local government needs to ensure that the organisations and governance structures that it oversees have implemented, and can sustain, an effective performance management system that facilitates effective and efficient delivery of planned services.

Risk management and internal control are important and integral parts of a performance management system and are crucial to the achievement of outcomes. Risk should be considered and addressed as part of all decision making activities.

A strong system of financial management is essential for the implementation of policies and the achievement of intended outcomes, as it will enforce financial discipline, strategic allocation of resources, efficient service delivery and accountability.

It is also essential that a culture and structure for scrutiny are in place as a key part of accountable decision making, policy making and review. A positive working culture that accepts, promotes and encourages constructive challenge is critical to successful scrutiny and successful service delivery. Importantly, this culture does not happen automatically; it requires repeated public commitment from those in authority.

**G. Implementing good practices in transparency, reporting and audit to deliver effective accountability**

Accountability is about ensuring that those making decisions and delivering services are answerable for them. Effective accountability is concerned not only with reporting on actions completed, but also ensuring that stakeholders are able to understand and respond as the organisation plans and carries out its activities in a transparent manner. Both external and internal audit contribute to effective accountability.

## APPENDIX 2

The Council's governance arrangements are consistent with the principles of the CIPFA/SOLACE Framework *Delivering Good Governance in Local Government (2016 edition)*. This Statement explains how the Council has complied with these arrangements and also meets the requirements of the Accounts and Audit Regulations 2015, regulation 6(1), which requires all relevant bodies to prepare an Annual Governance Statement.

A summary of how we meet with each of the seven core principles, including evidence of the principle in action, and where improvement action or new steps have been taken in 2021/22 is provided below:

**A. Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law**

How we meet the principle	Where you can see evidence of the principle in action and where we took action in relation to the principle in 2021/22
Member and officer Codes of Conduct set standards of behaviour for officers and members. These require adherence to the Nolan Principles. The Council's values are consistent with the Nolan Principles and are embodied in its Corporate Plan.	<p><u>Member code of conduct:</u> A Councillor task and finish group was formed to consider the new model code of conduct. The Code was refreshed and accepted by Council on 13 April 2022.</p> <p><u>Corporate values/Induction:</u> As part of new starter induction procedures all new starters meet with GMT when the values of the Council are discussed with relevant examples each value explained to the new starters. Every employee is enrolled onto a Broxtowe learning zone e-learning course annually on the Code of Conduct. A pass/fail quiz is integrated into the course.</p>
The Constitution contains a protocol for member and officer relationships.	Senior members of staff are actively encouraged to highlight and discuss ethical dilemmas and present committee reports in a fair and balanced way, highlighting options for members' consideration. The Monitoring Officer takes an active approach to addressing issues relating to Member and officer behaviour in order to prevent issues arising.
The Council collects data relating to its workforce and reviews this through the annual workforce profile to identify any inequity, unfairness or prejudice in recruitment procedures or the operation of other HR practices.	The latest Workforce Profile was reviewed by the General Management Team and reported to Personnel Committee on 22 March 2022. As required by law Broxtowe published information regarding its gender pay gap.
The Council holds members to account for their behaviour by addressing allegations of	Eight Code of Conduct complaints against members were dealt with. None involved allegations of fraud or corruption. None proceeded to formal

How we meet the principle	Where you can see evidence of the principle in action and where we took action in relation to the principle in 2021/22
<p>breaches of the member code of conduct</p> <p>Two new independent persons were appointed to deal with standards issues that arise.</p>	<p>investigation.</p> <p>There were sixteen Code of Conduct complaints made against Parish Councillors. None proceeded to formal investigation.</p> <p>The Independent person was involved in consideration of the Member Standards complaints which were raised in 2021/22 in line with the adopted local arrangements.</p>
<p>The Complaints procedure. Complaints present an opportunity for improvement and can identify systemic or behavioural failings which need to be addressed</p>	<p>An annual complaints report is presented to the Governance Audit and Standards Committee. The report provides details, in particular, of those complaints that are referred to the Ombudsman and where improvements to systems and processes have been made as a result of complaints. Any complaints where a financial settlement is appropriate, or has been made, are also reported in detail to this Committee.</p> <p>Through its annual equality and diversity, which was last reported to the Policy and Performance Committee on 24 March 2022, members review whether there may be any inequality or unfairness indicated/apparent through the protected characteristics of complaints. The report explains in detail the actions taken to promote equality and diversity.</p>
<p>The Council holds employees to account in respect of their conduct and behaviour. The number of disciplinary, grievance and whistleblowing complaints dealt with is set out in the annual workforce profile.</p>	<p>During 2021/22 in relation to employees there were:</p> <ul style="list-style-type: none"> <li>• No whistleblowing complaints</li> <li>• Six grievances</li> <li>• Seven disciplinary hearings (resulting in two first warnings; three final warnings; and two dismissals)</li> <li>• One employee was subject to the capability process.</li> </ul> <p>A new Organisational Development Strategy was approved by the Personnel Committee on 30 June 2020. Progress in implementing this was reported to Personnel Committee in 2021</p> <p>The Whistleblowing Policy was reviewed by the Governance Audit and Standards Committee on 30 November 2020.</p>
<p>Every employee has an annual appraisal which leads to a learning plan for the coming year.</p>	<p>The online employee appraisal scheme continued to operate during 2021/22. 79% of all appraisals due were completed in year.</p>

**Opportunities for further improvement**

Member training on the new code of conduct

Member training on the new constitution.

**B. Ensuring openness and comprehensive stakeholder engagement**

<b>How we meet the principle</b>	<b>Where you can see evidence of the principle in action and where we took action in relation to the principle in 2021/22</b>
<p>The Council has a variety of means through which it seeks to engage and inform employees. Mechanisms include section team meetings, senior management meetings, email bulletins and the Employee Forum.</p> <p>There are also internal working groups on which there is cross departmental representation</p>	<p>Senior Management Team briefings once every two monthly at which progress in implementing corporate plan objectives is discussed.</p> <p>Monthly informal Senior Management Team meetings.</p> <p>Equality Working Group met quarterly.</p> <p>Broxtowe Employee News bulletin was sent out regularly weekly.</p> <p>The Local Joint Consultative Committee comprising of Councillors, trade union reps and managers met to discuss HR related policies before recommending them to the Personnel Committee. During 2021/22, examples of such policies approved in this way included:</p> <ul style="list-style-type: none"> <li>• Clothing, Appearance and Identity Cards Policy</li> <li>• Market Supplement Policy</li> <li>• Disabled Facilities Grant Staffing</li> <li>• Evaluation and Re-evaluation of Posts Policy</li> <li>• Flexible Retirement Policy</li> <li>• Career Break Policy</li> </ul> <p>The Independent Remuneration Panel met to consider Members' Allowances for the forthcoming year.</p> <p>GMT question time happens every quarter and is open to all employees</p>
<p>Residents are regularly updated on new consultations through our website as well as press releases</p>	<p>The Council has a webpage dedicated to consultations and resident engagement.</p> <p>The major consultation exercises taking place in 2021/22 included:</p> <ul style="list-style-type: none"> <li>• Budget consultation</li> <li>• Surveillance Camera Systems Consultation</li> <li>• Homelessness Strategy</li> <li>• Review of Statement of Gambling Principles</li> <li>• Community Governance Review</li> <li>• Parks and Open Spaces</li> <li>• Pride in Parks</li> <li>• Investment in Kimberley</li> <li>• Houses in Multiple Occupation Policy (Beeston)</li> <li>• New Housing: Inham Nook and Watnall</li> </ul>
<p>Regular tenant led Service review groups for Housing services.</p>	<p>The Housing Committee has a resident involvement group and consult regularly on housing related subjects, reporting to the housing improvement</p>

How we meet the principle	Where you can see evidence of the principle in action and where we took action in relation to the principle in 2021/22
Tenant engagement in significant reviews of Housing service delivery.	groups. Significant consultations involving tenants included: Changes to independent living services <ul style="list-style-type: none"> <li>• Redevelopment of garage sites</li> </ul>
Engagement in relation to new strategy	<ul style="list-style-type: none"> <li>• Monthly meetings of the Resident Involvement Group, that have been involved in progressing our Neighbourhoods Strategy</li> <li>• Introduction of a new closed Facebook Group for housing tenants, to provide information and for consultation</li> <li>• Increased use of online survey methods for transactional surveys, for example after Repairs are completed</li> <li>• Statutory consultation completed for changes to the Independent Living service (phases 2 and 3)</li> <li>• Statutory consultation completed for introduction of service charges for General Needs properties</li> <li>• Consultation completed with local residents for three new development sites</li> </ul> <p>Internal stakeholders were consulted in relation to the development of the new ICT strategy The review of the Core Strategy involved significant consultation with residents</p>
The Council encourages engagement annually on its expenditure through its annual budget survey	A budget consultation for budget 2022/23 was reported to the Finance and Resources Committee in February 2022. A total of 606 responses were received. In overall terms, local people are satisfied with the borough of Broxtowe and the Council's management of it. 76% of people are either 'satisfied' or very 'satisfied' with the area in which they live which is an increase on the 73% figure in the 2020/21 consultation. 65% are either 'satisfied' or 'very satisfied' with the way that the Council delivers services which is an increase on the figure of 64% reported in 2020/21.
Disability Forum	The Equality and Diversity annual report was presented to the Policy and Performance Committee on 24 March 2022. During 2021/22 the disability forum did not meet at its own request because of COVID risks and members of the group (who experience visual impairment and other disabilities) did not wish to pursue digital meetings. Meetings will resume in 2022/3.
Broxtowe Youth Voice has appointed a Youth Mayor and	The Youth Mayor regularly participated in Council meetings during 2019/20 but the post was not



<b>How we meet the principle</b>	<b>Where you can see evidence of the principle in action and where we took action in relation to the principle in 2021/22</b>
Deputy. The Council's constitution provides for these individuals to participate in Council meetings (but not vote). This ensures the voice of young people is heard by members.	reappointed to in 2020/21. It is expected that there will be an appointment in 2022/23
Community Action Teams – The Council organises regular local meetings with the local community which are chaired by ward Councillors. This is a means by which Councillors keep in touch with local people and identify action which needs to be taken which they feed back to officers or committees	The Community Action Team page on the Council's website contains details and minutes of meetings which took place.
The Local Strategic Partnership is chaired by the Leader of the Council and is a mechanism through which leaders of the public and voluntary sector organisations in Broxtowe co-ordinate activity and identify strategic issues which need joint action	Meetings of Broxtowe Partnership took place in 2021/22. The format of meetings changed, so that in recent meetings there has been an in depth focus on employment and skills, food insecurity and domestic abuse. Task groups on health and older people, and children's services met regularly and progress on delivering agreed actions was monitored.
Development of Local Plan Part 2 and Neighbourhood Plans	Extensive consultation took place in relation to the development of proposals to be included in the Part 2 Local Plan and the Plan was duly adopted in October 2019. The Council's Planning department supported the development of local Neighbourhood Plans. Referenda on Plans were deferred due to the pandemic but are now authorised again, subsequently, the referendum on the Awsworth Neighbourhood Plan took place and was adopted. Progress on the decision to create a new Development Corporation in Nottinghamshire and Leicestershire have been reported to the Jobs and Economy Committee.  Consultations occurred regarding the creation of a supplementary planning document for Toton area of strategic growth and in relation to the creation of an article 4 direction to restrict the number of houses in multiple occupation in parts of Beeston. Both of

How we meet the principle	Where you can see evidence of the principle in action and where we took action in relation to the principle in 2021/22
	these documents will be submitted for adoption during 2022.
Communication and Engagement Strategy	The remaining actions of the existing strategy were implemented and the strategy now needs to be reviewed. Broxtowe Matters resident's newsletter continued to be sent out and email me bulletins on various categories of interest to residents. Regular press releases, and publicity on twitter and facebook kept residents abreast of the Council's activities and matters of local relevance.

### Opportunities for further improvement

Produce a new communication and engagement strategy

Review mechanisms for community engagement

### C. Defining outcomes in terms of sustainable economic, social and environmental benefits

How we meet the principle	Where you can see evidence of the principle in action and where we took improvement action in relation to the principle in 2021/22
<p>The Council's vision and priorities are set out in its Corporate Plan. Under the Corporate Plan there are business plans for each of the Corporate Plan priorities. The Business Plans set a small number of high level outcome targets; Critical Service Indicators (CSI). These are supported by Key Performance Indicators (KPI) and Management Performance Indicators (MPI). The latter are used by managers to inform day to day operational service delivery.</p>	<p><u>The Council's corporate plan for 2020-24, which is available on the website.</u></p> <p><u>All the business plans in the are approved annually and can be viewed on the website. These include</u></p> <ul style="list-style-type: none"> <li>• Housing business plan</li> <li>• Business Growth business plan</li> <li>• Community Safety business plan</li> <li>• Health business plan</li> <li>• Environment business plan</li> <li>• Liberty Leisure Ltd business plan</li> <li>• Bereavement Services business plan</li> <li>• Resources business plan</li> <li>• Revenues, Benefits and Customer Services business plan</li> <li>• ICT/Business Transformation business plan</li> </ul>
<p>Strategies – Each Corporate Plan priority is supported by a number of strategies which informs the strategic direction of the subject area and sets the framework within which annual business plan tasks and targets are set</p>	<p>The key strategies adopted in previous years and not already mentioned previously or recently updated in this table are:</p> <ul style="list-style-type: none"> <li>• Green Infrastructure Strategy 2015-2030</li> <li>• Aligned Core Strategy 2014-2020 (currently under review)</li> <li>• Local Plan Part 2 2018-2028</li> <li>• Waste Strategy 20121-24</li> <li>• Climate Change and Green Futures Programme 2020-2027</li> <li>• Playing Pitch Strategy 2016-2028</li> <li>• Digital Strategy 2019-2023</li> <li>• Housing Strategy</li> <li>• Homelessness and Rough Sleepers' Strategy 2022-25</li> <li>• Tenant Engagement Strategy</li> <li>• Neighbourhood Strategy</li> <li>• Broxtowe Play Strategy 2017-2020</li> <li>• Economic Regeneration Strategy 2017-21</li> <li>• ICT and Business Transformation Strategy 2022 2027</li> <li>• HS2 Growth Strategy Sept 2017</li> <li>• Revenue Budget and Medium Term Financial Strategy for 2022/23, as well as Capital Strategy, Asset Management Strategy and Treasury Management and Investment Strategies.</li> </ul>

<b>How we meet the principle</b>	<b>Where you can see evidence of the principle in action and where we took improvement action in relation to the principle in 2021/22</b>
<p>Progress on delivering business plan targets, tasks and achievement of outcome indicators are regularly reported to Councillors for scrutiny. An audit of data quality is conducted annually and all performance indicators are required to be signed off at senior management level to ensure that the quality of any data produced is of a sufficient standard</p>	<p>Performance reporting to Policy and Performance Committee focuses on Critical Service Indicators (CSI) and financial information indicating variances from the expected position. This takes place on a quarterly basis.</p>
<p>The Council's financial plans are based on a Medium Term Financial Strategy (MTFS) which identifies future budget pressures. This is revised annually as part of the budget setting process and is kept under review throughout the financial year</p>	<p>The Medium Term Financial Strategy was reviewed and revised by Finance and Resources Committee on 10 February 2022.</p>
<p>The Council's annual Business Strategy has the following 4 objectives: that the Council should be</p> <ul style="list-style-type: none"> <li>• Lean and fit in its assets, systems and processes</li> <li>• Customer focused in all its activities</li> <li>• Commercially-minded and financially viable</li> <li>• Making the best use of technology.</li> </ul>	<p>The Business Strategy was revisited and revised in 2021/22 and approved by the Finance and Resources Committee in October 2021. The Business Strategy identified potential efficiencies and income generation opportunities amounting to around £530,000 during 2021/22 and 2023/23 to help balance the budget. The Finance and Resources Committee adopted a new Treasury Management strategy on 30 March 2021</p>
<p>Councillors keep oversight throughout the year regarding whether financial performance is in accordance with the agreed budget framework</p>	<p>Detailed reports to all service committees are produced at the year end to highlight financial variances from the expected position. This also happens in relation to capital plan monitoring. Within quarterly financial reporting to committees there is reporting on progress on major income streams, progress on capital schemes and salaries spending.</p>
<p>The Council has a strategic risk register which is regularly reviewed and reported to Governance, Audit and</p>	<p>The Council's approach to identifying and quantifying strategic risks was reviewed and improved during the previous year. The Governance Audit and Standards Committee</p>

<b>How we meet the principle</b>	<b>Where you can see evidence of the principle in action and where we took improvement action in relation to the principle in 2021/22</b>
Standards Committee	introduced a further level of risk control involving a dashboard on key projects

**Opportunities for further improvement:**

Review the green infrastructure strategy

Revise the existing Waste Strategy to incorporate the requirements of the Environment Act. waste strategy

Produce a new economic regeneration strategy

Continue the review of the greater Nottingham Core strategy

Review and adopt a new SPD on Toton area of strategic growth

Progress neighbourhood plans

**D. Determining the interventions necessary to optimise the achievement of the intended outcomes**

<b>How we meet the principle</b>	<b>Where you can see evidence of the principle in action and where we took improvement action in relation to the principle in 2021/22</b>
The Council takes time to analyse options in relation to major decisions	For certain development sites, options are considered and Councillors asked to choose which one they prefer, for example for Fishponds Cottages site, we have reviewed a number of options for housing (mix, tenure etc., removing cottage/retaining cottage) and arrived at the most beneficial solution. Further sites are being considered and developed including proposals for land at the rear of the Crematorium and land at Inham Nook. There are cross party working groups to consider levelling up bids for Eastwood and Kimberley and options for development of a new leisure centre in the South of Broxtowe are being considered
The Council examines options for the future use of its assets in order to improve public value	Examples include: <ul style="list-style-type: none"> <li>• Agreement to sell surplus land to the rear of the crematorium for housing development</li> <li>• The house building delivery plan includes proposals for redevelopment of under-utilised garage sites</li> <li>• An agreement was entered into with a new business to operate a café from a Council; owned recreation facility in Attenborough, bringing in an income stream</li> </ul> Developments of Beeston and Stapleford business hubs are almost fully let Food and beverage outlets built by the Council supporting the new cinema use in Beeston town centre are almost fully let.
The Council considers the impact on customers when considering options to change patterns of service delivery	An example is tenants who wish to retain garages have been offered alternative garages to rent when garage sites have been redeveloped.
The Council regularly revises and updates its proposals to achieve savings and generate additional income	The Business Strategy was updated in October 2021 in preparation for the 2022/23 budget as was the Medium Term Financial Strategy.
The Council is pro-active in tackling areas of poorer performance	Additional capacity was agreed for Environmental health (use of additional agency staff and a new senior officer position) to catch up on a backlog of food safety inspections. Measures were taken to improve performance in the Council's contact centre. A housing repairs review took place to improve the housing repairs service which resulted in a new section and a new Head of

How we meet the principle	Where you can see evidence of the principle in action and where we took improvement action in relation to the principle in 2021/22
	Service position being created to give greater capacity to safety, compliance and asset management. A new action plan was created and is being implemented
The Council has regard to external events and is pro-active in examining whether its arrangements respond to identified risks and threats	<p>The Council has played an active role in the local resilience forum to manage the pandemic risk and Ukrainian refugee steering group. The Council has played an active and positive part in a bid to have a county deal for Nottinghamshire. The Council has been a founder shareholder of East Midlands DevCo.</p> <p>A Grenfell Response officer working group is working to ensure issues arising from the Grenfell fire are managed proactively and effectively to ensure tenants are kept safe.</p>
The Council is pro-active in identifying threats and risks to safety and works in partnership to mitigate these	<p>Work within the South Nottinghamshire Community Safety partnership develops and implements action plans to tackle safety risks such as knife crime action plan; Stapleford Action plan; Eastwood Action plan, cycle theft action plan, ASB action plan, domestic violence action plan. Safety was improved at Hickings Lane Park, Stapleford with £25,000 of investment from the Police and Crime Commissioner</p> <p>The Council took active measures to investigate and initiate measures to restrict Houses in Multiple Occupation in Beeston and progress has been made to introduce an Article 4 Directive in the area.</p>
The Council works with outside experts as well as internal and external stakeholders to identify potential better ways of delivering services	<p>Examples where external experts have added value to our efforts in 2021/22 include:</p> <ul style="list-style-type: none"> <li>• Interim Housebuilding Manager</li> <li>• Project Manager Beeston Town Centre Regeneration</li> <li>• Procurement Officer</li> <li>• ROSE (cremator replacement)</li> </ul> <p>Examples of external working include:</p> <ul style="list-style-type: none"> <li>• HS2 strategic board and associated groups</li> <li>• EMDevco and Oversight board</li> <li>• Bramcote Crematorium joint committee</li> <li>• Stapleford Towns Fund board</li> <li>• Levelling up working groups for Eastwood and Kimberley</li> <li>• Broxtowe local strategic partnership</li> <li>• Greater Nottingham joint planning advisory board</li> <li>• South Nottinghamshire community safety</li> </ul>

How we meet the principle	Where you can see evidence of the principle in action and where we took improvement action in relation to the principle in 2021/22
	partnership <ul style="list-style-type: none"><li>• Nottinghamshire economic prosperity committee</li><li>• Nottinghamshire health and wellbeing board</li><li>• Safer Notts Board</li><li>• Notts Water Safety partnership</li><li>• Notts hate crime partnership</li><li>• Notts adult safeguarding board</li></ul>

**Opportunities for Further Improvement:**

Update the Business strategy and MTFS in 2022/23

Submit levelling up bids for Eastwood and Kimberley

Play an active part in the bid for a County deal for Nottinghamshire

Complete improvement plans for Customer services and Housing repairs



**E. Developing the entity's capacity including the capability of its leadership and the individuals within it**

<b>How we meet the principle</b>	<b>Where you can see evidence of the principle in action and where we took improvement action in relation to the principle in 2021/22</b>
The structure and cost of service delivery is continually reviewed.	Structure reviews took place in the communities section; environmental health section; planning section.
The Council enhances its capacity, increases resilience and broadens access to skills Through sharing a range of services with neighbouring authorities	The Council works with Erewash BC through a joint committee to run a crematorium and burials service and Erewash BC runs its Building control service The Council has a partnership with Ashfield DC regarding collection of Business rates The Council works in partnership with Newark and Sherwood, Ashfield on surveillance camera management and Rushcliffe on car parking. Strategic planning is done collaboratively with other Greater Nottingham authorities; evidence base is jointly commissioned and staff employed jointly to administer tasks Broxtowe assists Erewash BC with internal audit services
As much as identifying ways of reducing expenditure the Council is also prepared to invest in additional capacity to respond to changing needs of residents/customers, enhance knowledge and insight and improve the quality and cost effectiveness of service delivery	Examples include: A permanent markets officer was appointed A new senior team leader in Environment was appointed to address the growth of green waste demand A new senior officer for Violence reduction was created within the Communities team Temporary use of agency staff to maintain HGV services during a period of COVID absence A full time neighbourhood warden post replaced a part time one.
Business and financial performance is regularly scrutinised by all committees	See section C above for details
Service Committees consider a range of data including benchmarking data to assess the quality of Council services	The Council uses the online Grant Thornton benchmarking tool which gives a greater degree of granular information about service issues. The Housing Committee receive information on the results of Housemark benchmarking data The Council uses the LGInform website as a data comparison tool. External consultants also produce feedback on performance comparisons with peers from time to time.

**Opportunities for Further improvement:**

See previously Customer services and Housing repairs improvement plans.

**F. Managing risks and performance through robust internal control and strong public financial management**

<b>How we meet the principle</b>	<b>Where you can see evidence of the principle in action and where we took improvement action in relation to the principle in 2021/22</b>
The Council integrates risk management approaches into its performance management arrangements	A Governance Risk and Compliance Action Plan has been developed which integrates action planning arising from the need to improve governance (actions identified through the SOLACE/CIPFA review); risk management mitigation actions identified through the Strategic Risk Register and compliance with the law - both current and future.
<p>The Council has a Strategic Risk Management Group that reports to GMT. The Governance, Audit and Standards Committee regularly consider and approve updates to the Strategic Risk Register. All key decision reports submitted to committees contain a risk assessment where appropriate, which is used to update the Strategic Risk Register. All action points within business plans are required to be risk assessed. The Governance, Audit and Standards Committee has oversight and decision making responsibility for determining:</p> <ul style="list-style-type: none"> <li>• Internal Audit Plan and progress made with the plan</li> <li>• implementation of audit recommendations</li> <li>• Strategic Risk Register</li> </ul> <p>Risk management training is occasionally provided. An eLearning module is available to enable members to access training on risk management whenever convenient to them.</p>	<p>Regular updates on strategic risks were presented to the Governance, Audit and Standards Committee throughout 2021/22.</p> <p>The Strategic Risk Register is also a key element used in preparing the annual Internal Audit Plan. This helps to ensure that resources are targeted towards those areas which are the highest risk to the Council.</p> <p>As part of the Council's response to Coronavirus business continuity plans were refreshed and an internal working group set up to ensure high quality risk management in relation to safety of employees delivering services during the pandemic.</p>
Members of the Governance, Audit and Standards Committee can have independent access to the Chief Audit and Control Officer where considered to be necessary. The Chief Audit and Control Officer is satisfied that	The results of an External Quality Assessment of the effectiveness of Internal Audit was considered by the Governance, Audit and Standards Committee in March 2018. This review was conducted by an experienced and independent assessor. The outcome of this review was positive and indicated that Council's Internal Audit service complies with

<b>How we meet the principle</b>	<b>Where you can see evidence of the principle in action and where we took improvement action in relation to the principle in 2021/22</b>
<p>in all respects he has the necessary authority and resources to assess the Council's governance, risk and internal control environment and highlight any problems that he considers should be drawn to the attention of the Council</p>	<p>the expectations of the Public Sector Internal Audit Standards. This provided the Council with confidence in the assurance work that is provided by Internal Audit. Furthermore, the outcome of the review was benchmarked against other providers in both the sector and the wider industry and this showed that the team compares favourably in comparison with its peers. Whilst the review did identify areas where improvements could be made, these were not felt to be fundamentally undermining the work of Internal Audit, its role within the organisation or the Chief Audit and Control Officer's ability to assess the Council's internal control environment. A further EQA is planned for 2022/23.</p>
<p>The Safety Committee and Civil Contingencies Planning Group, chaired by the Chief Executive and comprising relevant senior officers, consider and develop plans to mitigate risks arising in workplace settings, or threats from flooding, major emergency events or risks to health</p>	<p>The internal Health and Safety committee and civil contingencies committees steer the Council's implementation of key strategies including the Emergency Plan; Flu Pandemic Plan; Flooding Response Plan and a COVID-19 response Plan. An annual health and safety report was presented to Committee. New policies on Fire Safety and Legionella were adopted by the Policy and Performance committee. Quarterly aggression at work reports are produced to GMT updating Managers on the experience of front line staff in delivering services. A new system for monitoring Hand arm vibration exposure was introduced.</p>
<p>A corporate Business Continuity Plan seeks to mitigate the effects of a potential disruption to services so that the impact of such a disruption is minimised and services restored to an acceptable level within pre-set timescales. The Business Continuity Plan is reviewed by the Strategic Risk Management Group. Departmental business continuity plans also exist</p>	<p>Copies of departmental and Corporate Business Continuity Plans are available. As part of the Council's response to the coronavirus threat, business continuity plans were activated and updated to respond to these new risks. The Council has played a full part in the local resilience forum structures. The incident response plan was created for cyber security and training was rolled out internally.</p>
<p>The Fraud and Corruption Prevention Policy Statement is that the Council takes a zero-tolerance approach to fraud and corruption. The Council is committed to establishing a strong anti-fraud/</p>	<p>The Fraud and Corruption Prevention Policy and Money Laundering Prevention Policy were approved by the Governance, Audit and Standards Committee in March 2017. An annual report relating to fraud and corruption prevention activity and a fraud risk assessment is submitted to the Governance, Audit and Standards Committee, the latest being in</p>

How we meet the principle	Where you can see evidence of the principle in action and where we took improvement action in relation to the principle in 2021/22
<p>corruption culture and will take all necessary steps to prevent, detect and punish fraudulent and corrupt acts. Any indications of potential benefits fraud are forwarded to SFIS for investigation.</p> <p>The Council has processes in place which help to identify and tackle fraud. An analysis of residual non-benefits related fraud investigation requirements was undertaken prior to the transfer which identified no substantial areas of immediate concern for the Council other than that which can normally be addressed as part of the work of Internal Audit</p>	<p>September 2021. The delivery of the action plan helps to further strengthen the arrangements in place.</p> <p>Data matching exercises are regularly undertaken in conjunction with the National Fraud Initiative (NFI) through the Cabinet Office. In addition, a Single Person Discount review is occasionally undertaken jointly across the Nottinghamshire authorities with the NFI. The results of NFI exercises are used to shape future programmes of counter fraud activity.</p> <p>A proactive approach has been undertaken by introducing the Fraud and Error Reduction Incentive Scheme (FERIS) approach and a risk-based assessment framework for benefits applications, including the Local Council Tax Support Scheme, for which the Council remains fully accountable.</p>
<p>Chief Officers are required to prepare an annual statement of compliance with internal control stating compliance with the law and approved policy</p>	<p>An annual Statement of Internal Control has been prepared by each Chief Officer</p>
<p>The Council has information governance arrangements in place including safe collection, storage, use and sharing of data. A suite of online information management products has been developed and are required to be completed by employees at various levels.</p>	<p>Comprehensive Information Management Policies are in place.</p> <p>The Council has a full time dedicated Information Governance Officer</p> <p>An online Data Protection Act 2018 employee training product was completed by all employees.</p> <p>An annual SIRO audit is conducted and the results reported to GMT</p>
<p>The Council is proactive in tackling threats to performance (e.g. income management)</p>	<p>Regular quarterly reports on service performance and financial performance are produced. Areas of underperformance are highlighted and improvements recommended.</p>
<p>The Council welcomes external agencies to give us feedback on our performance and responds positively to suggestions for improvement</p>	<p>The occasional use of external consultants for specific areas of focus provides an independent and expert view of the council's current activities and potential for improvement.</p>

**Opportunities for Further Improvement:**

Systematic review of Health and Safety Policies  
Continuance of cyber-fitness activity

**G. Implementing good practices in transparency, reporting and audit to deliver effective accountability**

<b>How we meet the principle</b>	<b>Where you can see evidence of the principle in action and where we took improvement action in relation to the principle in 2021/22</b>
The Council complies with its obligation to produce a Publication Scheme	The Publication Scheme is on the Council's website and is regularly reviewed.
The Council publishes data in a transparent way which is accessible through the website	There is an open data section on the Council's website.
The Council reports annually on performance and financial stewardship through a newsletter which goes to every household in Broxtowe	A review of the General Fund and Capital Programme was included in Broxtowe matters.
A Governance, Risk and Compliance Action Plan is produced which incorporates governance improvements identified as a result of the annual governance check	The status of the previously agreed action plan is outlined in appendix 3 below.
Internal Audit and External Auditor recommendations are acted upon	Reports are regularly made to Governance, Audit and Standards Committee on progress in implementing agreed actions following an Internal Audit.
The Council welcomes peer challenge and other forms of external review of service delivery	An LGA peer review was deferred because of COVID and will take place during 2022/23

**Opportunities for further improvement**

Participate in an LGA Peer review

Introduce the new Governance arrangements, including a new Overview and Scrutiny Committee.

## Conclusion

The Council has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of senior managers within the organisation who have responsibility for the development and maintenance of the governance environment, the Chief Audit and Control Officer's annual report and also by comments made by the external auditors and other review agencies and inspectorates.

The operation of the Governance Framework during 2021/22 has provided the Council with **substantial assurance** that proper practices are in place governing the conduct of the Council's business. Additional improvement actions have been identified through the annual review of the standard and are included in the new Governance Risk and Compliance Action Plan.

Implementation of the governance related actions specified in the attached action plan will help to ensure that the Council's governance arrangements continue to improve and be fit for purpose in accordance with the governance framework.

**GOVERNANCE RISK AND COMPLIANCE ACTION PLAN**

**Governance Risk & Compliance Action Plan 2021/22**

Action	Lead Officer	status	Date	Progress
<b>A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law</b>				<b>p</b>
1. An LGA Peer Review will be completed in 2021/22	Chief Executive		End March 2022	Delayed due to LGA stopping peer reviews during the pandemic. Recently restarted so rescheduled to next year
<b>B. Ensuring openness and comprehensive stakeholder engagement</b>				
2. Conduct a budget consultation exercise with residents in 2022/22 for the budget 2022/23	Deputy Chief Executive		Oct/Nov 2021	Currently being conducted and with the results returned by the 29/11/21(146 responses to date), and reported back to the finance and resources committee in January 2022, to inform the 21/22 budget
<b>C. Defining outcomes in terms of sustainable economic, social and environmental benefits</b>				
3. Review and amend the Council's Constitution	Monitoring Officer		April/May 2022	member code of conduct reviewed and approved by government and Audit committee to be adopted by Council and implemented in May. Decision made to move

Action	Lead Officer	status	Date	Progress
				to new cabinet system for government by beginning of new financial year so the constitution has been revised and Council is expected to ratify the change on 13 April.
4. Following the pandemic, develop a new Economic Growth and Regeneration plan	Head of Planning and Economic Development		Nov 2020	Nov 2020 an economic recovery plan was agreed and is in the process of being implemented. It is intended this will be replaced by an economic and regeneration strategy when the economy settles down post COVID.
5. Produce a new Waste Management Strategy	Head of Environment		Adopted 13 Sept 2021	Completed
6. Continue work with partners to review the Greater Nottingham Core Strategy	Head of Planning and Economic Development		Quarterly meetings	First consultation has taken place. Joint workshops. Evidence base jointly commissioned. Moving in pace with other local authorities in Greater Nottingham
<b>D. Determining the interventions necessary to optimise the achievement of the intended outcomes</b>				
7. Complete a new Asset Management Strategy	Head of Asset Management		Ongoing – completion March 2022	scheduled to be completed by the end of the financial year March 2022
8. Refresh the Business Strategy to continue the Council’s journey towards financial sustainability.	Chief Executive		Sept 2021	MTFS 21/22 to 25/26 and the Business Strategy 22/23 approved by the Finance and Resources Committee 7/10/21



Action	Lead Officer	status	Date	Progress
9. Ensure the full implementation of a new Contract Management Framework	Procurement Officer		March 2022	New contract management framework agreed, and the rollout and training completed.
10. Improve aspects of financial administration including: <ul style="list-style-type: none"> <li>• Improving the accuracy of the cash receipting system</li> <li>• Completion of the intelligent scanning invoice matching system</li> <li>• New system for appraisal of capital projects and prioritisation</li> <li>• Improve the bank reconciliation systems (ICON).</li> </ul>	Head of Finance		March 2022	<ul style="list-style-type: none"> <li>• Finance are working with software supplier, ICT, to improve the system and processes.</li> <li>• Some progress has been made, with a view to substantial completion by March 2022.</li> <li>• New capital appraisal process being adopted through the existing 22/23 budget process</li> <li>• Finance are working with software supplier, ICT, to improve the system and processes.</li> </ul>
<b>E. Developing the entity’s capacity including the capability of its leadership and the individuals within it</b>				
11. Complete the implementation of the agreed outcomes of the Housing Repairs review	Head of Asset Management		see separate action plan	New action plan agreed with investment package. Being implemented.
12. Review the management structure in the light of	Chief Executive		Ongoing	Management review completed

Action	Lead Officer	status	Date	Progress
changing service demands and economic realities				
<b>F. Managing risks and performance through robust internal control and strong public financial management</b>				
13. Complete the implementation of the Independent Living Stock review	Head of Housing		Ongoing	The number of general needs properties is increasing through the review as it is systematically implemented
<b>G. Implementing good practices in transparency, reporting and audit to deliver effective accountability</b>				
14. Review the operation and financing of leisure in Broxtowe following the COVID-19 pandemic and update the Leisure Facilities Strategy to improve governance, contract monitoring and develop specific plans for the renewal of leisure centres in Broxtowe	Deputy Chief Executive		June 2022	Improvements introduced including <ul style="list-style-type: none"> <li>• New client side expertise commissioned</li> <li>• Most conflicts of interest in the governance of LLeisure eradicated</li> <li>• Commissioned leisure consultant to commence the feasibility study of a new leisure centre at the Bramcote site.</li> </ul>

**APPENDIX 4**

**DRAFT ANNUAL GOVERNANCE STATEMENT**

1. What are the Council’s Governance Arrangements?

1.1. Corporate Values

The Council’s governance arrangements are reflected in our corporate values which are:

- Integrity and professional competence
- A strong caring focus on the needs of communities
- Continuous improvement and delivering value for money
- Valuing employees and enabling the active involvement of everyone
- Innovation and readiness for change.

1.2. Competency Framework and Employee Performance Appraisal

These values are consistent with the SOLACE/CIPFA governance code and act as the basis for the Council’s competency framework and the assessment of individual employee performance appraisal.

1.3. The Constitution, Standing Orders and Delegated Authority

The Council’s Constitution sets out the roles of members and officers and the terms of reference of the Council’s committees. Officer’s delegated powers to take decisions are set out in this document, as are the protocols and codes of conduct regulating the way employees and members should behave and relate to each other, and how debate is conducted at Council meetings. Limits of financial expenditure are set out in standing orders and in standing orders relating to contracts.

The main checks and balances on the respective power of officers and members is summarised in the table below. The table provides some of the key ways in which officers and members are held accountable to local residents.

<b>Officer checks /balances</b>	<b>Member checks/balances</b>	<b>Accountability to residents</b>
<ul style="list-style-type: none"> <li>• Officer delegations within Constitution</li> <li>• Pay Policy underpinned by Job evaluation policy</li> <li>• Disciplinary Policy</li> <li>• Employee Code of Conduct</li> </ul>	<ul style="list-style-type: none"> <li>• Elections</li> <li>• Independent Remuneration Panel</li> <li>• Members Allowances scheme</li> <li>• Governance Audit and Standards Committee</li> </ul>	<ul style="list-style-type: none"> <li>• Broxtowe Matters Annual Report</li> <li>• Public Questions at Council Meetings</li> <li>• Petitions at Council Meetings</li> <li>• Community Trigger for Anti-social Behaviour</li> </ul>

Officer checks/balances	Member checks/balances	Accountability to residents
<ul style="list-style-type: none"> <li>• Statutory Officers (Chief Executive head of paid service; deputy chief executive section 151 officers; Monitoring Officer; Chief Information Officer-Interim Executive Director</li> <li>• Financial standing orders within constitution</li> <li>• Contract standing orders within constitution</li> <li>• Fraud Prevention Policy</li> <li>• Treasury Management policy</li> <li>• Business Continuity Plans</li> <li>• Whistleblowing Policy</li> <li>• Strategic Risk Register</li> <li>• Risk Management Policy</li> <li>• Health &amp; Safety Policy; Procedures; Health &amp; Safety Group</li> <li>• Information Management Arrangements</li> <li>• Staff engagement exercises</li> <li>• Complaints and compliments procedure</li> <li>• Licensing and Appeals Committee (employment and grievance appeals)</li> <li>• Statement of Internal Control (SIC)</li> </ul>	<ul style="list-style-type: none"> <li>• Statutory Officers (Chief Executive head of paid service; deputy chief executive section 151 officers; Monitoring Officer; Chief Information Officer-Interim Executive Director</li> <li>• Questions to Committee chairs at Council meetings</li> <li>• Member code of conduct</li> <li>• Reports at Council by Members of Outside Bodies at Council meetings</li> <li>• Ward Member reports at Council meetings</li> <li>• Public Consultations</li> <li>• Register of Members Interests</li> <li>• Community Action Team Meetings</li> <li>• Declaration of interests at all meetings</li> <li>• Protocol for Councillor/Officer Relationships</li> </ul>	<ul style="list-style-type: none"> <li>• Communications strategy 2018-21</li> <li>• Open Data</li> <li>• <u>Transparency framework</u></li> <li>• <u>Publication scheme</u></li> <li>• Publication of Committee decisions</li> <li>• Tenant and Leaseholder Matters</li> <li>• Broxtowe Parks Standard</li> <li>• Public satisfaction surveys</li> <li>• External audit annual letter to Governance at Audit committee</li> <li>• Internal and external audit progress reports at Governance and Audit Committee</li> <li>• Periodic external inspections e.g. EFLG/IIP/IIE/LGA</li> <li>• Peer review</li> <li>• Benchmarking through APSE/CIPFA/SOCITIM/Housemark</li> <li>• Finance Data online</li> <li>• Licensing and Appeals Committee (Taxi, alcohol, licensing matters)</li> <li>• Commenting on Planning applications and speaking to Planning Committee</li> </ul>

#### 1.4. Corporate Plan and Business Plans

The Council's Corporate Plan sets out the Council's Vision and Priorities. The vision is "Broxtowe- a greener, safer healthier place where everyone prospers".

The priorities are succinctly expressed:

**Housing:** A good quality home for everyone

**Environment:** Protect the environment for the future

**Business:** Invest in our towns and our people

**Health:** Support people to live well

**Community safety:** A safe place for everyone

Each priority has objectives which are set out in the plan and specific measurable outcome measures, in year 2 of the plan (2021/22) and at year 4.

#### 1.5. Strategy and Policy Framework

Within each priority area, a range of strategies and policies are devised to guide the decision making of officers and members. These are approved by the respective committees (see below) apart from those which are reserved for full Council for determination.

#### 1.6. Decision-making Structures

The Council has adopted a committee system, which means that all the political parties are represented within the decision making committees. Neither the Leader of the Council or the Chairs of Committees have executive power, which enables decision making to take place in a democratic fashion with scrutiny taking place as part and parcel of decision making. The Council may set up task and finish or working group arrangements to come forward with proposals for policy development or on topics which members consider require further investigation and enquiry.

- Full Council decides upon policy and certain other specialist functions that cannot be delegated elsewhere, including the setting of the Council Tax.
- The Policy and Performance Committee, which includes the Chairs of all other policy committees, has overall responsibility for developing and delivering policies of the Council and monitoring progress against the objectives of the Corporate Plan.
- The Finance and Resources Committee has responsibility for reviewing the Council's budget and financial management and makes recommendations to Council with regard to the setting of Council Tax.
- Committees mirror the Council's main priority themes of Community Safety; Housing, Jobs and Economy, and Leisure and Health, Environment. These are allocated authority by the Council to develop and deliver policy within their specific remit set out in the constitution.
- Separate quasi-judicial committees exist for Planning, Licensing and Appeals, Alcohol and Entertainments.
- A specific committee exists for personnel decisions and policies.

- Matters relating to governance and standards are dealt with by the Governance, Audit and Standards Committee. The role of this committee is particularly relevant to the operation of the SOLACE/CIPFA code and is set out in more detail below:

### Role of the Governance, Audit and Standards Committee

The role and operation of the Governance, Audit and Standards Committee is in line with a toolkit and publication produced by CIPFA entitled Audit Committees – Practical Guidance for Local Authorities.

The specific functions delegated to this Committee are provided in its Terms of Reference which include:

- To determine attendance of members at conferences.
- To determine responses on behalf of the Council to any government, local authority or other consultation on matters within the remit of the Committee.
- The functions conferred in relation to standards of conduct by the Local Government Act 2000, the Localism Act 2011 and associated legislation.
- Without prejudice to the generality of the foregoing:
  - promoting and maintaining high standards of conduct for all members and officers
  - preparing for adoption or revision by the Council policies and codes of conduct for members, co-opted members and officers
  - monitoring the operation of the codes of conduct
  - granting dispensations to members (including co-opted members) from requirements relating to interests set out in the Members' Code of Conduct
  - advising and training members, co-opted members and officers on matters relating to conduct
  - undertaking the same duties as detailed above in respect of parish or town Councils within the Council's area
  - considering, determining and dealing with matters referred by the Monitoring Officer
  - considering, determining and dealing with matters referred by the Chief Executive or Monitoring Officer under the Council's Whistleblowing Policy
  - monitoring the complaints made against the Council including those made via the Ombudsman service
  - assessing (and reviewing if appropriate) all complaints made in respect of breaches of the Members' Code of Conduct.
- The Committee will:
  - To oversee the arrangements for the maintenance of the Council's internal control environment
  - To monitor and make recommendations regarding the Council's corporate governance arrangements including the appointment of the external auditor

- Consider ways of achieving reductions in ongoing financial commitments through a review of essential and desirable services and service levels.
- Identify opportunities for future income generation and cost savings.
- Examine further procurement and collaborative working opportunities with the private sector and other local authorities.
- Consider the Council's published financial accounts and associated documents, including the Annual Governance Statement, and give approval to them when satisfied;
- Review the work of the internal audit section including the approval of an audit strategy and annual audit plans;
- Consider significant issues arising from internal audit reviews, make recommendations accordingly and monitor management's response;
- Receive reports from the Council's external auditors, the Council's internal auditor and from any inspection agencies and monitor action in response to any issues raised;
- Oversee the effectiveness of the Council's risk management procedures, the control environment and associated fraud and anti-corruption arrangements including the approval of amendments to the strategic risk register and associated action plans;
- Monitor and review the Council's business continuity arrangements;
- Consider the Council's arrangements for corporate governance and recommend necessary action to maintain best practice and to comply with the code of corporate governance;
- Determine the discretionary elements of both national and local conditions of service;
- Determine employment and health and safety policies;
- The power to make payments or provide other benefits in cases of maladministration (section 92 Local Government Act 2000);
- To receive reports directly from the Chief Internal Auditor as and when he/she thinks fit;
- To receive reports directly from the Council's external auditors as and when appropriate.
- The Committee may appoint Panels comprising of a proportionate combination of three or five members of the main Committee.
- To determine responses on behalf of the Council to any government, local authority or other consultation on matters within the remit of the Committee.
- Consider in detail polling district boundaries for the Borough Council's administrative area and any necessary changes to ensure that:
  - electors have such reasonable facilities for voting as are practicable in the circumstances.
  - as far as is reasonable and practicable, that polling places are accessible to all electors, including those who are disabled, and when designating a polling place, have regard to the accessibility needs of disabled persons.
- Consider polling places for the Borough Council's administrative area.
- Consider the warding arrangements for Broxtowe to ensure electoral equality in all areas.

- Consider the boundaries of parish Councils in the Borough and warding arrangements in those areas, if appropriate.
- Consider the names of Borough Council and parish Council wards.

Two joint committees exist – the Economic Prosperity, which consists of the Leaders of all Councils in Nottinghamshire to consider countywide development matters; and the Bramcote Bereavement Service Joint Committee which oversees the operation of Bramcote Crematorium, which is jointly owned with Erewash Borough Council.

Two internal committees recommend changes to employee policy pay and conditions – the Local Joint Consultative Committee which considers employee related matters and the Independent Remuneration Panel, which considers matters relating to the remuneration of members. The Independent Remuneration Panel reviewed members' allowances in January 2021 and decided on a further in-depth review due to the increase in the number of committees at the Council.

The Panel recommended no increase in the allowance in-line with the employee pay award. Full Council received the report of the Panel's findings on 3 March 2021 and accepted the recommendation.

Delegation arrangements to officers are set out in detail within the Constitution. In order to ensure that decisions are made in compliance with the law and approved policy, Chief Officers are charged with responsibility for the operation of controls within their areas of responsibility and for statutory functions as necessary. They make an annual declaration of compliance through the annual statement of internal control.

Regular meetings take place between relevant senior officers and members of the Council to discuss and propose policy.

The Constitution also includes sections on the conduct of meetings, Financial Regulations, Financial Regulations (Contracts) and Codes of Conduct for members and officers.

- 1.7. The Council established a wholly owned leisure services company, Liberty Leisure Limited, from October 2016. These arrangements have delivered cost reductions and increased income though the company operating as a commercial entity and opportunities to better fulfil the Council's aims through increased flexibility in day-to-day operations.

Full control of the company is maintained by the Council through the governance arrangements that are in place, with the Leisure and Environment Committee maintaining an oversight of the company. Liberty Leisure Limited has continued to provide a wide range of leisure and cultural activities and generates a surplus trading position.

- 1.8. A Shared Services Board, chaired by the Chief Executive, meets regularly to keep shared service arrangements under review.



**1.9. Strategies, Policies and Business Plans**

The Council has a suite of strategies, policies and business plans which mirror its corporate priority themes and ensures that service delivery follows a clearly set out, politically approved and strategically led approach.

**1.10. Electoral Arrangements**

There were no elections during 2020/21 on account of the pandemic.

**1.11. Statutory Officers**

The Council's statutory officers are the Chief Executive (as the 'Head of Paid Service'), the Deputy Chief Executive (as the 'Section 151 Officer') and the Interim Monitoring Officer. All three officers are members of the General Management Team (GMT) and have the authority to place reports in front of an appropriate member body where an aspect of concern and within their statutory remit comes to their attention.

In particular, they are responsible for ensuring that the Council acts within the law and in accordance with established policies and procedures. The Section 151 Officer is specifically responsible for the proper discharge of financial arrangements and must advise the Council where any proposal might be unlawful or where expenditure is likely to exceed resources.

Regular discussions are held at weekly meetings of the General Management Team (GMT) about issues where governance is of concern and periodically a specific discussion takes place to identify areas of concern on the horizon, whether these may arise from such as legislative changes, changing service demands, political matters or financial problems, risk assessment that has been undertaken and any changes in the risk environment in which the Council is operating, and matters to be reported to future committees.

The Deputy Chief Executive is the appointed Section 151 Officer and is a key member of GMT. Being part of GMT, together with meeting with leading members and attending full Council, Policy and Performance Committee, Finance and Resources Committee and other appropriate committees, as required, ensures that the Section 151 Officer can provide corporate financial advice to the Council at the appropriate level and that financial implications and risks are properly taken into account.

All reports to decision making committees incorporate a statement on financial implications where appropriate which are subject to review by the Section 151 Officer and the Head of Finance Services. As such the Council's financial arrangements conform to the governance requirements of the CIPFA Statement on the Role of the Chief Financial Officer in Local Government (2016).

The Section 151 Officer's responsibilities include ensuring that GMT and senior members are made aware of any financial issues at the earliest opportunity and making sure that these are acted upon as appropriate.

The Interim Monitoring Officer also attends GMT. Part of their responsibilities include ensuring that any legislative changes are known about and implemented as appropriate, together with monitoring that the Council does not act unlawfully.

Chief Officers are responsible for ensuring that legislation and policy relating to service delivery and health and safety are implemented in practice. Each Chief Officer signs a Statement of Internal Control to acknowledge responsibility in maintaining and operating functions in accordance with the Council's procedures and practices that uphold the internal control and assurance framework.

In 2020/21 the Statements of Internal Control were reviewed to determine whether any further strengthening of the control environment can be achieved. Any areas identified have been addressed or are part of ongoing development of increased controls to be implemented during 2021/22.

#### 1.12. Internal Audit

The Chief Audit and Control Officer is the Council's designated 'Head of Internal Audit' and is under the management of the Deputy Chief Executive. Whilst the Chief Audit and Control Officer is not a member of GMT, in all other respects the role is in accordance with guidance as laid down in the Public Sector Internal Audit Standards and the CIPFA Statement on the Role of the Head of Internal Audit, including their attendance at the Governance, Audit and Standards Committee and presenting reports in their own name.

The Chief Audit and Control Officer is responsible for the review of the systems of internal control and for giving an opinion on both the corporate and service specific standards in place. As reported to the Governance, Audit and Standards Committee on 20 July 2020, he has undertaken such a review and concluded that, in his opinion, "the current internal control environment is satisfactory such as to maintain the adequacy of the governance framework".

The Internal Audit Charter covers all activities of the Council at a level and frequency determined using a risk management methodology. The approach is designed to be risk-based so that it can focus resources on the key areas of risk facing the Council. The current arrangements include sharing Internal Audit management resources with Erewash Borough Council.

In advance of each financial year the Governance, Audit and Standards Committee is responsible for approving the Internal Audit Plan that governs each year's activity. Upon completion of each audit assignment, a report is produced for management with agreed actions for improvement. Regular progress reports on Internal Audit activity are submitted to the Governance, Audit and Standards Committee for scrutiny. This Committee can request

further reviews to be undertaken and can request other committees to further investigate matters arising from any activities within their remit.

#### 1.13. External Audit

The external auditor reviews the Council's arrangements for:

- preparing accounts in compliance with statutory and other relevant requirements
- ensuring the proper conduct of financial affairs and monitoring their adequacy and effectiveness in practice
- securing economy, efficiency and effectiveness.

The external auditor gives their opinion on the Council's accounts and whether or not proper arrangements exist to secure value for money.

The Council continues to examine the use of its financial systems to help produce information for financial management, the capacity of the Finance Services teams and the financial reporting processes used to advise Members during the course of the year.

#### 1.14. Fraud and Corruption

The Department of Work and Pensions (DWP) established a Single Fraud Investigation Service (SFIS) to manage benefit fraud investigation on a national basis. Officers employed by the Council to investigate benefit fraud transferred to SFIS in November 2015.

The Chief Audit and Control Officer is the central contact for non-benefit fraud allegations. The role of Internal Audit has been extended to act as a co-ordinating and investigating service for all non-benefit related fraud and corruption reports and to manage the Council's response to such reports. Internal Audit is supported in this by procuring specialist fraud investigation services as required from local partners, including Erewash Borough Council.

#### 1.15. Partnerships

The Governance, Audit and Standards Committee has the responsibility to examine further procurement and collaborative working opportunities with the private sector and other local authorities. All of the policy committees have included in their remit the power to direct the work of any delivery vehicles established to deliver services within their remit. This may include partnership arrangements, including those with the voluntary and community sector. Where grants are provided to voluntary sector organisations, conditions are applied regarding the reporting of the activities of the grant receiving body and its financial standing. In particular, where grant funding exceeds a given value a service level agreement may be used to gain assurance over the use of funds.

### **Significant Governance Issues – Action Plan**

We propose over the coming year to take steps to address the matters listed as "opportunities for improvement" to further enhance our governance arrangements.

We are satisfied that these steps will address the need for improvements that were identified in our review of effectiveness and will monitor their implementation and operation as part of our next annual review.

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<b>Action</b>	
1.	Member training on the new code of conduct
2.	Member training on the new constitution
3.	Produce a new communication and engagement strategy
4.	Review mechanisms for community engagement
5.	Review the green infrastructure strategy
6.	Revise the existing Waste Strategy to incorporate the requirements of the Environment Act
7.	Produce a new economic regeneration strategy
8.	Continue the review of the greater Nottingham Core strategy
9.	Review and adopt a new SPD on Toton area of strategic growth
10.	Progress neighbourhood plans
11.	Update the Business strategy and MTFS in 2022/23
12.	Submit levelling up bids for Eastwood and Kimberley
13.	Play an active part in the bid for a County deal for Nottinghamshire
14.	Complete improvement plans for Customer services and Housing repairs
15.	Systematic review of Health and Safety Policies
16.	Continuance of cyber-fitness activity
17.	Participate in an LGA Peer review
18.	Introduce the new Governance arrangements, including a new Overview and Scrutiny Committee

**Councillor M Radulovic MBE  
Leader of the Council  
Broxtowe Borough Council**

**R Hyde  
Chief Executive  
Broxtowe Borough Council**

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**Report of the Chief Audit and Control Officer**

<b>INTERNAL AUDIT PROGRESS REPORT</b>
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1. Purpose of Report

To inform the Committee of the recent work completed by Internal Audit.

2. Recommendation

**The Committee is asked to NOTE the report.**

3. Detail

Under the Council's Constitution and as part of the overall corporate governance arrangements, this Committee is responsible for monitoring the performance of Internal Audit. A summary of the reports issued and progress against the agreed Internal Audit Plan is included at appendix 1. A summary narrative of the work completed by Internal Audit since the previous report to this Committee is also included.

Internal Audit has also reviewed progress made by management in implementing agreed actions within six months of the completion of the respective audits. Details of this follow-up work are included at appendix 2. Where agreed actions to address significant internal control weaknesses have not been implemented this may have implications for the Council. A key role of the Committee is to review the outcome of audit work and oversee the prompt implementation of agreed actions to help ensure that risks are adequately managed.

Further progress reports will be submitted to each future meeting of this Committee. A final report will be prepared for Members' consideration at the next meeting of this Committee detailing the overall performance and productivity of Internal Audit for 2021/22.

4. Background Papers

Nil.

## APPENDIX 1

## INTERNAL AUDIT REPORTS ISSUED SINCE OCTOBER 2021

No	Audit Title	Report Issued	Assurance Opinion	Actions - Significant	Actions - Merits Attention
12	Human Resources	21/10/21	Substantial	0	1
13	Financial Appraisal – Changing Places	27/10/21	n/a	-	-
33	Housing Voids Management	09/11/21	Reasonable	0	2
14	Payroll	09/11/21	Substantial	0	0
15	Procurement and Commissioning	10/11/21	LIMITED	1	2
16	Financial Appraisal – Stapleford Hub	15/11/21	n/a	-	-
17	Creditors and Purchasing	18/11/21	Reasonable	0	7
18	Homelessness	02/12/21	Substantial	0	1
19	Transport and Fleet Management	09/12/21	Substantial	0	1
20	Public Buildings Maintenance	21/12/21	Substantial	0	0
21	Bank Reconciliation	11/01/22	Substantial	0	1
22	Garden Waste Collection	19/01/22	Substantial	0	1
23	Financial Appraisal – Stapleford Hub	01/03/22	n/a	-	-
24	Environmental Health	02/03/22	Reasonable	0	3
25	Customer Services	07/03/22	Reasonable	0	2
26	Bramcote Leisure Centre	11/03/22	Reasonable	0	3
27	<b>Treasury Management</b>	<b>11/03/22</b>	<b>Substantial</b>	<b>0</b>	<b>0</b>
28	<b>Financial Appraisal – TCRF Applicant</b>	<b>16/03/22</b>	<b>n/a</b>	<b>-</b>	<b>-</b>
29	<b>Financial Appraisal – TCRF Applicant</b>	<b>17/03/22</b>	<b>n/a</b>	<b>-</b>	<b>-</b>
30	<b>Financial Appraisal – TCRF Applicant</b>	<b>30/03/22</b>	<b>n/a</b>	<b>-</b>	<b>-</b>
1	<b>Homelessness Prevention Grant Return</b>	<b>12/04/22</b>	<b>n/a</b>	<b>-</b>	<b>-</b>
2	<b>Financial Appraisal – High Hazels Court</b>	<b>26/04/22</b>	<b>n/a</b>	<b>-</b>	<b>-</b>
3	<b>Council Tax</b>	<b>11/05/22</b>	<b>Substantial</b>	<b>0</b>	<b>1</b>
31	<b>DH Lawrence Birthplace Museum</b>	<b>12/05/22</b>	<b>Reasonable</b>	<b>0</b>	<b>2</b>

## REMAINING INTERNAL AUDIT PLAN 2021-22

Audit Title	Progress
Grounds Maintenance Services	Draft Report Sent
Corporate Governance	In Progress (nearing completion)
Stapleford Town Fund	In Progress
Health and Safety	In Progress
Commercial/Industrial Properties	Expected to commence in current quarter
Housing Repairs	Expected to commence in current quarter



**COMPLETED AUDITS**

A report is prepared for each audit assignment and issued to the relevant senior management at the conclusion of a review that will:

- include an overall opinion on the adequacy of controls within the system to provide assurance that risks material to the achievement of objectives are adequately managed – the opinion being ranked as either ‘Substantial’, ‘Reasonable’, ‘Limited’ or ‘Little’ assurance;
- identify inadequately addressed risks and non-effective control processes;
- detail the actions agreed with management and the timescales for completing those actions, and;
- identify issues of good practice.

Recommendations made by Internal Audit are risk assessed, with the agreed actions being categorised accordingly as follows:

- Fundamental – urgent action considered imperative to ensure that the Council is not exposed to high risks (breaches of legislation, policies or procedures)
- Significant – action considered necessary to avoid exposure to significant risk.
- Merits Attention (Necessary Control) – action considered necessary and should result in enhanced control or better value for money.
- Merits Attention – action considered desirable to achieve enhanced control or better value for money.

The following audit reports have been issued with key findings as follows:

1. **Treasury Management** Assurance Opinion – **Substantial**

The specific audit objectives sought to confirm whether adequate management control exists to provide assurance that:

- Adequate and approved policies, procedures and guidance notes are in place for Treasury Management. The Treasury Management Policy reflects all relevant legislation and guidance including the current CIPFA code of Practice.
- Treasury transactions are subject to appropriate review and authorisation prior to execution.
- Short-term and mid-term investment and borrowing decisions are based upon sound cash flow forecasts, portfolio information and in line with appropriate advice.
- The performance of the treasury management function is reported on and monitored for compliance with the CIPFA Code of Practice for Treasury Management in the Public Services and other current regulations.

Internal Audit was pleased to report that the Council has an appropriate framework in place for the management and administration of operations in respect of Treasury Management.

No significant areas of concern were noted during the course of the audit. The findings arising from the review did not indicate any significant areas for improvement and, accordingly, a clearance report was issued on this occasion.

2. **Financial Appraisals – Town Centre Recovery Fund Grant Applications**

Internal Audit provided three financial appraisals of business which had applied for grants from the Stapleford Town Centre Recovery Fund. These reviews were requested by the Regeneration Project Manager, with management requiring consideration of the financial viability of the applicants in order to evidence that the payment of a grant from the fund would be reasonable and to reduce the risk of fraud.

The reviews were produced on the basis of information received from the applicants, reports obtained from 'Creditsafe' (a credit referencing agency), financial data retrieved from Companies House and other publicly available information. No specific cause for financial concern was noted in reference to any of the three applicants. The findings were reported to senior management and the officer requesting the reports.

### 3. Homelessness Prevention Grant Return

Internal Audit was requested by the Housing Operations Manager to review and submit a return to the Department for Levelling Up, Housing and Communities. The purpose of the return was to confirm that the grants awarded to the Council for the prevention of homelessness and rough sleeping during 2021-22 had been spent in accordance with the conditions of the grant. A confirmation of the total amount of grant monies spent was also required.

No issues were noted as part of this review and the return was submitted to Government accordingly.

### 4. Financial Appraisal – Tenancy Application, High Hazels Court

Internal Audit provided a financial appraisal of a company which had applied to become a tenant at the industrial unit site at High Hazels Court, Newthorpe. This review was requested by the Estates Officer, with management requiring consideration of the financial viability of the company in order to assess the level of risk to the Council in awarding a tenancy.

The review was produced on the basis of information received from the applicant, financial data retrieved from Companies House and other publicly available information. No specific cause for financial concern was noted. The findings were reported to senior management and the officer requesting the report.

### 5. Council Tax Assurance Opinion – **Substantial**

The specific audit objectives sought to confirm whether adequate management control exists to provide assurance that:

- Council Tax is being correctly calculated and the bills are accurately and efficiently raised and distributed.
- Billed amounts are efficiently collected and accounted for correctly, with outstanding debts being efficiently and effectively managed.
- Applied reliefs and discounts to accounts are valid, controlled and managed.
- Refunds and write-offs are valid and appropriately authorised.
- Arrangements for detecting and managing fraud are robust.

Internal Audit was pleased to report that the Council has an appropriate framework in place for the management and administration of operations in respect of Council Tax.

The review identified one area for improvement with one 'Merits Attention – Necessary Control' action being agreed in order to improve controls over the detection and prevention of fraudulently claimed Single Person Discount.

6. **DH Lawrence Birthplace Museum** Assurance Opinion – **Reasonable**

The specific audit objectives sought to confirm whether adequate management control exists to provide assurance that:

- Appropriate measures are in place to facilitate bookings and ensure admission charges are collected and banked.
- The museum shop is operating in an appropriate and effective manner.
- Appropriate health and safety measures and insurance cover are in place.

Internal Audit was pleased to report that the Council has an appropriate framework in place for the management and administration of operations in respect of operations at the DH Lawrence Birthplace Museum.

The review identified two areas for improvement with two 'Merits Attention – Necessary Control' actions being agreed in order to improve controls over performance monitoring and stock control.

Further reviews in respect of Grounds Maintenance, Corporate Governance, the Stapleford Town Fund and Health and Safety are ongoing and the reports have yet to be finalised.

**Current Audit Performance**

Overall, the current level of performance for 2021/22 in terms of audits completed and in progress is similar to what has been achieved at this stage in pre-pandemic years. The target of 90% completion of the Internal Audit Plan is expected to be achieved.

## APPENDIX 2

**INTERNAL AUDIT FOLLOW-UP**

Internal Audit has undertaken a review of progress made by management in implementing agreed actions within six months of the completion of the audit. The table below provides a summary of the progress made with agreed actions for internal audit reports issued and where actions have now become due for follow-up. Those audits where all actions have previously been reported as completed have been excluded from this list.

Audit Title	Report Issued	Original Assurance Opinion	Number of Actions (Significant in brackets)	Progress
Cemeteries	25/06/18	Substantial	1	Completed
Cash Receipting (Payment Kiosk)	05/06/20	LIMITED	7 (2)	Superseded
Financial Resilience	03/07/20	Reasonable	4	1 Outstanding
Local Authority Trading Company	06/07/20	Reasonable	3 (1)	2 Outstanding
Housing Delivery Plan	08/06/21	Substantial	3 (1)	2 Outstanding
Sundry Debtors	04/08/21	Reasonable	5	2 Outstanding
Procurement and Commissioning	10/11/21	LIMITED	4 (1)	2 Outstanding

Note: The 'original assurance opinion' listed refers to the individual opinions provided by Internal Audit at the date of concluding the audit. The summary details regarding the 'limited' assurance opinion reports were presented to this Committee on 20 July 2020 for Cash Receipting (Payment Kiosk) and 29 November 2021 for Procurement and Commissioning.

Further details of progress being made with agreed actions that have not yet been fully implemented are included below along with comments from management reflecting any updates on progress. Evidence of implementation will not be routinely sought for all actions as part of this monitoring process. Instead, a risk-based approach will be applied to conducting further follow-up work. Actions marked as 'superseded' refer to occasions where either 1) developments within the relevant Council department, or the environment within which the department operates, have occurred since the date of the original audit report and the action is no longer relevant or considered a priority in light of the consequent change to the Council's risk profile; or, 2) an alternative action has been implemented to mitigate the risk identified.

Where the agreed actions to address significant internal control weaknesses have not been implemented this may have implications for the Council. A key role of the Committee is to review the outcome of audit work and oversee the prompt implementation of agreed actions to help ensure that risks are adequately managed.

**OUTSTANDING ACTIONS****1. Financial Resilience****1.1 CIPFA Financial Resilience Index**Agreed Action (Merits Attention 'Necessary Control')

It is anticipated that the CIPFA Financial Resilience Index will be refined post Covid-19 to ensure that it remains fit for purpose. The benefits of using this analytical tool to support good financial management and provide a common understanding amongst managers and members of the current financial position and potential risks are acknowledged. Further work in developing this for Broxtowe, at least in the short-term, will be dependent upon further updates from CIPFA.

Manager Responsible  
Deputy Chief Executive

Target Date: 31 March 2021

**Progress Report of the Deputy Chief Executive**

The 2022 update of the CIPFA Financial Resilience Index has only recently been published. As one of several key tools which assist the Council in understanding its overall financial position relative to comparable and neighbouring Authorities, the Index data will be reviewed and any insights considered and actioned as appropriate.

**Revised Target Date: 30 September 2022**

**2. Local Authority Trading Company****2.1 Revision and Update of Service Management Agreement**Agreed Action (Significant)

The Council's new Leisure Facilities Strategy is currently being developed, although its full adoption and implementation will be a long-term project. In the meantime, it is anticipated that the proposed Strategy will have been developed by late summer 2020. At this stage, the Strategy will be used as the starting point for an initial review of the Service Management Agreement between the Council and the Company.

Managers Responsible  
Deputy Chief Executive  
Leisure Client Officer  
Managing Director – Liberty Leisure Limited

Target Date: 31 October 2020

**Progress Report of the Deputy Chief Executive and Leisure Client Officer**

At the present time the priority continues to be the finalisation of the new arrangements with Kimberley School for the continued operation of Kimberley Leisure Centre. Currently the TUPE of staff is being finalised, along with the Licence to Occupy and it is expected this will be completed by May 2022 with a transfer to the new arrangement taking place on 1 September 2022.

Development of the Leisure Facilities Strategy has commenced in conjunction with external consultants. The review of the Service Management Agreement is expected to follow the Kimberley School work commencing June 2022.

**Revised Target Date: 31 December 2022**

## 2.2 Review of Joint-Use Agreement with Chilwell School

Agreed Action (Merits Attention 'Necessary Control')

The ongoing review and re-negotiation of the Joint-Use Agreement with Chilwell School will recommence, in conjunction with Legal Services, with a view to finalising the agreement.

Managers Responsible

Deputy Chief Executive

Leisure Client Officer

Target Date: 30 April 2021

### Progress Report of the Deputy Chief Executive and Leisure Client Officer

At the present time the priority continues to be the finalisation of the new arrangements with Kimberley School for the continued operation of Kimberley Leisure Centre. A review of the Joint-Use Agreement with Chilwell School is expected to follow the Kimberley Leisure Centre work, commencing June 2022.

Revised Target Date: 31 December 2022

## 3. Housing Delivery Plan

### 3.1 Revision and Update of the Housing Delivery Plan

Agreed Action (Merits Attention 'Necessary Control')

The Housing Delivery Plan will be refreshed and updated, in consultation with the Head of Housing, to fully reflect the current aspirations and potential of the project. An update report will be presented to the Housing Committee accordingly.

Managers Responsible

Head of Asset Management and Development

Housing Delivery Manager

Target Date: 31 December 2021

### Progress Report of the Housing Delivery Manager

A review of the adopted Housing Delivery Plan will be undertaken at the next meeting of the Housing Delivery Group (an inter-departmental officer group) in May 2022. Following this a report will be prepared for Cabinet during summer 2022 outlining the strategy for the future development of the Housing Delivery Plan.

Revised Target Date: 31 July 2022

### 3.2 Risk Register

Agreed Action (Merits Attention 'Necessary Control')

A standalone project-specific risk register for the Housing Delivery Plan will be developed and maintained.

Managers Responsible

Head of Asset Management and Development

Housing Delivery Manager

Target Date: 31 August 2021

### Progress Report of the Housing Delivery Manager

A risk register for the Housing Delivery Plan will be developed following the review of the Housing Delivery Plan and presented to Cabinet during summer 2022.

Revised Target Date: 31 July 2022

## 4. Sundry Debtors

### 4.1 Production of Accounts

Agreed Action (Merits Attention 'Necessary Control')

A periodic reminder will be sent to all system users regarding the need to appropriately record VAT. This will refer to the guidance offered through the VAT Manual; advice and support available from Accountancy; and the subsequent checking of significant debtor accounts to ensure the appropriate VAT treatment.

There will be further work to develop a common approach to raising sundry debtor accounts. This could include a 'sundry debtor request form' being completed for every account raised that will include links to supporting documents like agreements and rechargeable works invoices to assist in the production of accurate bills (including the appropriate VAT treatment) and the recovery of debt.

Managers Responsible

Head of Finance Services

Head of Revenues, Benefits and Customer Services

Quality and Control Manager

Target Date: 31 October 2021

### 4.2 Access Permissions – Systems Access Requests

Agreed Action (Merits Attention 'Necessary Control')

System access permissions request forms for new users will be completed for each and every request and filed electronically for easy access and completeness of audit trail. An annual review of system users and access permissions will be conducted jointly with the Accountancy team and in conjunction with the respective Heads of Service.

Managers Responsible

Head of Finance Services

Head of Revenues, Benefits and Customer Services

Quality and Control Manager

Target Date: 31 October 2021

### Progress Report of the Head of Finance Services and Head of Revenues, Benefits and Customer Services

The Council has experienced a significant turnover of staff within the Finance Team during the previous 18 months. Now the team is almost back to previous staffing levels, the Council is in a position to fully consider the recommendations raised and apportion the responsibilities accordingly. The Head of Finance Services and the Head of Revenues, Benefits and Customer Services will work together to establish the responsibilities and progress each action in due course.

**Revised Target Date (both outstanding actions): 30 June 2022**



**5. Procurement and Commissioning**

Nov 2021, Limited Assurance, Actions – 4

**5.1 Procurement Training**Agreed Action (Merits Attention)

A procurement e-learning module will be developed to support the embedding of the Procurement and Commissioning Strategy. This will complement the existing support and guidance that is already available on the intranet and website.

Managers Responsible

Interim Procurement and Contracts Officer

Target Date: 30 June 2020  
(carried forward from previous

audit)

**Progress Report of the Head of Finance Services and Interim Procurement and Contracts Officer**

Initial progress made in conjunction with the Learning and Development Officer to develop an e-learning facility was unfortunately hampered by officer turnover. Since then, efforts have been focussed on finding and developing a suitable module for the 'Broxtowe Learning Zone'. In the meantime, regular training updates and reminders have been provided to service/contract managers. It is now a priority to deliver this action by the revised target date.

**Revised Target Date: 31 July 2022****5.2 Formal Procedure for Committee Approval**Agreed Action (Merits Attention 'Necessary Control')

A procedure will be established to obtain formal approval from GMT and/or the relevant Committee prior to tendering in order to clearly establish reporting expectations and approval requirements.

Managers Responsible

Head of Finance Services

Interim Procurement and Contracts Officer

Target Date: 31 March 2022

**Progress Report of the Head of Finance Services and Interim Procurement and Contracts Officer**

A pre-tender procedure is being developed to obtain formal approval from GMT and/or Cabinet that will clearly establish reporting expectations and approval requirements in advance of any tender exercise. As part of this process, the Contracts Register will be presented regularly to GMT showing the current status of contracts and proposed actions upon expiry. This will include any contracts where it is proposed to extend due to an excessive cost of change (such as ICT software systems) which would far outweigh any benefit of tendering. It is intended to deliver this action by the revised target date.

**Revised Target Date: 31 July 2022**

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## Report of the Executive Director

### COMPLAINTS PROCEDURE

1. Purpose of Report

To provide Members with an update for the Council's requirement to enhance its complaints procedure.

2. Recommendation

**The Committee is asked to RESOLVE that the changes to the Complaints Procedure be approved.**

3. Detail

The Housing Ombudsman introduced a new complaint handling Code in July 2020, which was subsequently revised in September 2020. The new Code is a legal requirement for all landlords to adopt following the findings of the Grenfell White Paper report. This was adopted by the Council on the 30 November 2020 and came into practise on 1 April 2021.

The Local Government Ombudsman and Housing Ombudsman cannot investigate complaints that are over 1 year from the Council's final response.

The Council has reviewed its current procedure and has determined that a complaint consideration threshold was required. Currently, the Council does not have a threshold, meaning all historic complaints require investigation despite some being registered more than a year since the incident complained about took place. This is because a significant lapse of time makes a thorough and meaningful investigation more challenging.

It is recommended that the Council adopt a threshold of 6 months from the incident date in which the Council will investigate complaints. Any complaints received outside of this threshold will be reviewed on a case by case basis to determine if they require investigation. This will bring the Council in line with the Local Government Ombudsman and Housing Ombudsman's policies.

Additionally, it is recommended that the Council consider further restrictions for complaints that are also subject to legal proceedings and complaints that have already been considered by the Council at its final stage. This will not exclude persistent issues, i.e. repeated missed bins and specific housing repairs issues that have returned from being investigated.

Furthermore, Newark and Sherwood District Council and Ashfield District Council have adopted the 6-month threshold within their policies.

The revised complaints procedure is attached as an appendix to this report.

4. Financial Implications

Head of Finance Services were as follows:  
There are no financial implications.

5. Legal Implications

There were no comments from the Monitoring Officer or Head of Legal Services.

6. Background Papers

Nil.

**APPENDIX**

**Complaints procedure**

1. When a complaint is made to the Council it shall be acknowledged and logged at stage one of the complaints procedure.
2. The Council will confirm their understanding of the complaint and the outcomes being sought with the resident. Clarification will be sought if the complaint is not clear.
3. If the complaint is not resolved to the resident's satisfaction it shall be progressed to the next stage in accordance with the Council's procedure.
4. The Council's complaints procedure comprises of two stages. This ensures that a resident has the opportunity to challenge any decision by correcting errors or sharing concerns via an appeal process.
5. In the final decision the Council's policy shall include the right to refer the complaint to the appropriate Ombudsman Service. This should be through a designated person within eight weeks of the final decision or directly by the resident after eight weeks.
6. A full record shall be kept of the complaint, any review and the outcomes at each stage. This should include the original complaint and the date received; all correspondence with the resident, correspondence with other parties and any reports or surveys prepared.

**Timeframe for responses**

1. The Councils timescales for response are:
  - Logging and acknowledgement of complaint – five working days.
  - Stage one decision – 10 working days from receipt of complaint – if this is not possible, an explanation and a date by when the stage one response will be received will be issued. This will not exceed a further 10 days without good reason.
  - Stage two response – 20 working days from request to escalate – if this is not possible an explanation and a date when the stage two response will be received. This will not exceed a further 10 working days without good reason.

**Communication with residents**

1. When communicating with residents, the Council will use plain language that is appropriate to the resident.
2. The Council will address all points raised in the complaint and provide clear reasons for any decisions, referencing the relevant policy, law and good practice where appropriate.
3. At the completion of each stage of the complaints process the Council will write to the resident advising them of the following:
  - the complaint stage
  - the outcome of the complaint
  - the reasons for any decisions made
  - the details of any remedy offered to put things right
  - details of any outstanding actions
  - details of how to escalate the matter if dissatisfied.
4. As part of the complaint policy the resident shall be given a fair opportunity to:
  - set out their position
  - comment on any adverse findings before a final decision is made.
5. Communication with the resident will not generally identify individual members of staff or contractors as their actions are undertaken on behalf of the Council.
6. The Council should adhere to any arrangements agreed with residents in terms of frequency and method of communication.
7. The Council will keep residents regularly updated and informed even where there is no new information to provide.

**Exclusions**

The Council will not be able to investigate your complaint if one or all of the following criteria are met:

- The issue giving rise to the complaint occurred over six months ago. However, this will be review on a case by case basis to determine if the complaint should be investigated.
- Legal proceedings have started. This is defined as details of the claim, such as the Claim Form and Particulars of Claim, having been filed at court.
- The Complaint has previously been considered under the complaints policy. (This will not exclude persistent issues, i.e. repeated missed bins and specific housing repairs issues that have returned from being investigated.)

**Report of the Executive Director**

<b>WORK PROGRAMME</b>
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1. Purpose of Report

To consider items for inclusion in the Work Programme for future meetings.

2. Recommendation

**The Committee is asked to CONSIDER the Work Programme and RESOLVE accordingly.**

3. Detail

Items which have already been suggested for inclusion in the Work Programme of future meetings are given below. Members are asked to consider any additional items that they may wish to see in the Programme.

18 July 2022	<ul style="list-style-type: none"> <li>• Audit of Accounts 2021/22 and Associated Matters</li> <li>• Internal Audit Review 2021/22</li> <li>• Internal Audit Progress Report</li> <li>• Review of Strategic Risk Register</li> <li>• Statement of Accounts 2021/22-Going Concern</li> <li>• Review of Polling Districts and Polling Places</li> <li>• Annual Complaints Report 2021/22</li> <li>• Annual Freedom of Information report 2021/22</li> </ul>
26 September 2022	<ul style="list-style-type: none"> <li>• Annual Audit Letter – External Auditors Report on the Statement of Account 2021/22</li> <li>• Internal Audit Progress Report</li> <li>• Annual Counter Fraud Report 2021/22</li> <li>• Governance Dashboard – Major Projects</li> <li>• Review of Strategic Risk Register</li> </ul>
28 November 2022	<ul style="list-style-type: none"> <li>• Internal Audit Progress Report</li> <li>• Review of Strategic Risk Register</li> <li>• Review of Polling Districts and Polling Places</li> </ul>
13 March 2023	<ul style="list-style-type: none"> <li>• External Audit Plan 2022/23</li> <li>• Statement of Accounts 2022/23 – Accounting Policies</li> <li>• Statement of Accounts 2022/23 – Underlying Pension Assumptions</li> <li>• Statement of Accounts 2022/23 - Going Concern</li> <li>• Internal Audit Plan 2023/24</li> <li>• Internal Audit Progress Report</li> <li>• Review of Strategic Risk Register</li> </ul>

Background Papers

Nil.

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