

## **INTERNAL AUDIT REPORT**

**Corporate Governance  
Arrangements –  
Annual Assessment**

**2022/2023**

**May 2023**

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# WIGAN COUNCIL

## INTERNAL AUDIT REPORT

**Subject:** Corporate Governance Arrangements - Annual Assessment

**Distribution:** Chief Executive  
Deputy Chief Executive  
Monitoring Officer-Strategic Lawyer (Resources)  
Assistant Director- Finance  
Director of Customer  
Director of Strategy and Innovation

### **1. Introduction**

In April 2016, CIPFA issued its latest revision of “*Delivering Good Governance in Local Government*” and stated “*that it is up to each local authority or local government organisation to:*

- *set out its commitment to the principles of good governance included in this Framework.*
- *determine its own governance structure, or local code, underpinned by these principles.*
- *ensure that it operates effectively in practice.*

This revised framework was adopted by Cabinet on 16<sup>th</sup> February 2017.

An annual review assessing the levels of compliance with the Council’s Local Code is completed by Internal Audit to identify any shortcomings and to support the Council’s statutory **Annual Governance Statement**.

As a result of financial pressures, the Council has gone through significant changes and continues to see the major transformation of services, revised responsibilities, significant funding reductions and other financial constraints. Understandably, this has an impact on the findings of this review and is reflected in the number of areas recognised as development work in progress or work identified that will strengthen the Council’s position. These financial pressures continue and the ongoing transformation of Council services, with an emphasis on protecting front line services is key to the delivery of a robust financial strategy that continues to provide and improves value for money for residents.

The Council has worked with partners, residents and community groups to look to the future and build on the Wigan Deal. This resulted in a revised corporate strategy, ‘The Deal 2030’, which was launched in April 2019. From this the Council’s business planning and budget strategies were translated into financial plans to help the Council achieve its objectives and aspirations. Nevertheless, although the Council has already made significant savings, its Medium-Term Financial Plan forecast in March 2023 stated that further indicative efficiencies of £47m would be required over the next three years. This is in a climate of general financial uncertainty and widespread cost increases.

A review of the impact of the Deal 2030 and a reset of the Corporate Strategy are currently underway and will impact on the governance arrangements in place in 2023/2024.

## **2. Objectives and Scope**

The objectives of this review are to re-evaluate compliance with the current CIPFA/SOLACE guidance and to provide an overview of arrangements to ensure that adequate and up to date policies and procedures are in place covering the key areas of Corporate Governance.

This review focused on monitoring compliance with the Council's Local Code of Corporate Governance to meet the statutory requirement set out in Regulation 6 of the Accounts and Audit (England) Regulations 2015.

The review also includes consideration of the CIPFA briefing note on Outcomes and VFM which recommends that authorities examine "how effectively the organisations governance arrangements support the achievement of outcome and delivery of value for money". Any improvements from this examination are included in the areas for development in this report, under the appropriate principle.

## **3. Audit Approach**

The framework is structured around the 7 core principles viz:

- A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.
- B. Ensuring openness and comprehensive stakeholder engagement.
- C. Defining outcomes in terms of sustainable economic, social, and environmental benefits.
- D. Determining the interventions necessary to optimise the achievement of the intended outcomes.
- E. Developing the entity's capacity, including the capability of its leadership and the individuals within it.
- F. Managing risks and performance through robust internal control and strong public financial management.
- G. Implementing good practices in transparency, reporting, and audit to deliver effective accountability.

Arrangements were reviewed and key members of staff interviewed in order to assess status/progress against the individual framework requirements.

Section 4 outlines a range of positive arrangements in place to meet each principle and highlights areas where action is required or is being taken to ensure full compliance with the Local Code.

The current position against the development areas from last year's annual review is detailed at Appendix A in the 2022/2023 Governance Action Plan. Areas where work is still ongoing will be carried forward into the 2023/2024 overall Governance Action Plan. This will form Appendix 1 of this year's Annual Governance Statement.

Compliance against the role of the Chief Finance Officer has been assessed and again found to be fully compliant. This assessment is reported in outline at Section 5.

In order to help maintain consistent standards of governance across the organisation, Directors' Assurance Statements have again been completed by Directors and are

supported by Information Asset Owners (IAO) Assurance Statements from the relevant Assistant Directors.

The assurance statement process is a fundamental enhancement to the Authority's assurance framework whereby clear ownership for sectional/departmental assurance is required from each Director to support the overall corporate levels of assurance detailed within the Annual Governance statement.

#### **4. Main Findings and Associated Actions**

##### Significant Internal Control Issues

The following issues were included as significant internal control issues in the final 2021/2022 Annual Governance Statement:

- Children's Services (Social Care)
- OFSTED Childrens Services
- Data Loss Major Incident update

The last of these issues, was reported in the 2021/2022 AGS as concluded. For the remaining issues, a detailed update is included in the 2022/2023 Annual Governance Statement.

##### Local Code Principles Compliance

There are a number of issues where limited progress has again been made during 2022/2023 or additional work is ongoing as follows:

- Procurement Strategy
- Financial and Contract Procedure Rules
- Freedom of Information Publication Scheme
- Publication of Local Government Transparency Code Data

The first two bullet points are both linked to the national Procurement Bill which has been further delayed and is still progressing through Parliament due to the number of amendments. It is expected that the go-live date will be in Spring 2024, followed by a six-month transitional period. Senior Management is committed to progressing these areas during 2023/2024 and Internal Audit will continue to monitor progress on actioning these issues.

Overall Appendix A shows that progress against the action plan has improved slightly against last year as the number of areas where progress has been rated as red has decreased from 12% last year to 6% this year and the number of actions completed (rated green) has increased from 44% last year to 52% this year.

##### Assurance Statements

The following issue was raised in the Director's Assurance Statements.

*"Following a recent internal audit of our housing repairs contractor framework which return a nil assurance rating a number of improvement measures are now in place to address the findings and to address the recommendations made by the audit team,."*

This issue has been reported through SMT and Cabinet and is included in the Annual Governance Statement as a significant control issue.

In addition, the completed Information Asset Owners Assurance Statements have identified some information governance related issues where work is ongoing to ensure compliance with the information governance framework.

Areas where work is ongoing to deliver improvements includes:

- Ensuring that all staff have completed Cyber Security training.
- Review of data/document retention arrangements.
- Review of data sharing arrangements.
- Review of user access.

**Issues identified in relation to the 7 principles within the Code are as follows:**

**4.1 Principal A - Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law:**

Positive arrangements in this area include:

- ✓ Council Constitution which comprehensively sets out how the Council operates; how decisions are made and the procedures that are followed to ensure that these are efficient, transparent and accountable to local people and is subject to an annual review;
- ✓ New Code of Conduct for Members to be introduced in May 2023;
- ✓ Local arrangements in place to handle complaints against Members with the appointment of independent persons;
- ✓ Independent Remuneration Panel for review of Members Allowances;
- ✓ Audit, Governance and Standards Committee responsible for advising the Authority on the adoption or revision of a Code of Conduct, monitoring the operation of the Authority's Code of Conduct and advising on training Members on the Code of Conduct;
- ✓ Reporting of the Audit, Governance and Standards Committee activities through the production of Annual Reports to Council;
- ✓ Employee Code of Conduct;
- ✓ Be Wigan Staff behaviours incorporated into the Team Wigan Deal;
- ✓ Anti-Fraud, Bribery and Corruption Policy Statement & Strategy
- ✓ Annual Director Assurance Statements and Information Asset Owners Assurance Statements to confirm the adequacy of governance arrangements in their individual areas of responsibility; and
- ✓ Compliance with the CIPFA Statement on the Role of the Chief Financial Officer in Local Government, reported within the Annual Governance Statement.

**Areas under development include;**

**Employees Electronic Register of Interests**

An intranet notice is to be published to raise employee awareness of the Employees Electronic Register of Interests.

**Customer Complaints**

Good progress is now being made with the set-up of Complaints on the JADU platform. The go live date is 1<sup>st</sup> October 2023.

**Dignity at Work Policy**

The piece of work on inclusion across the workforce, which includes a review of the Dignity at Work policy is still in progress and will be completed by Autumn 2023.

### **Procurement Strategy**

The Procurement Bill, which will require a rewrite of the Council's Procurement Strategy, has been further delayed and is still progressing through Parliament due to the number of amendments. It is expected that the go-live date will be in Spring 2024, followed by a six-month transitional period

### **Recruitment Vision and Process**

Work on the Recruitment Vision statement is progressing, and a draft should be in place by Summer 2023.

### **Social Value Policy**

The Social Value Policy on the internet is to be updated to the 2022 GMCA Social Value Framework.

### **Financial Procedure Rules/Contract Procedure Rules**

The Financial Procedure Rules/Contract Procedure Rules will be updated once the Procurement Bill has been passed and implemented.

## **4.2 Principal B - Ensuring openness and comprehensive stakeholder engagement:**

Positive arrangements in this area include:

- ✓ Launch of the Wigan Deal in March 2014, which sets out the terms for co-operation between the Council and its residents;
- ✓ The Deal for Communities;
- ✓ Stakeholder specific deals including the Deal for Business and the Deal for Health and Wellbeing;
- ✓ Regular residents' magazine (Borough Life) delivered three times a year to over 130,000 households, providing a range of information about the work that the Council and its partners are undertaking;
- ✓ Big Listening Festival carried out in 2021 to gain residents' feedback on key priorities;
- ✓ Development of Our Town Programme shows residents' feedback being acted upon;
- ✓ A number of communication channels available to employees: Listening into Action sessions, Directors Updates, Regular emails from Internal Communications;
- ✓ Corporate style guide and templates;
- ✓ Clear decision-making protocols and guidance;
- ✓ Equality and Diversity Action Plan; and
- ✓ Customer Impact Assessments built into all committee report templates and a relevance check included.

### **Areas under development include;**

#### **Freedom of Information Act publication scheme**

The review of the Freedom of Information Act publication scheme is included in the 2023/2024 Information Governance workplan.

#### **Publication of Local Government Transparency Code data**

Further work is ongoing to improve service accountability for the timely publication of the Transparency Code data.

### **Service Delivery Footprint Profiles**

The publication of the SDF profiles has been delayed due to accessibility issues. In the meantime, the Council webpages will be updated with census information.

### **Equality Strategy**

Two independent facilitators (a local community group and a local CIC) have been commissioned to run the large engagement project and a draft engagement plan has been developed. The planned completion date for the new Wigan Borough Equality Approach is March 2024.

## **4.3 Principal C – Defining outcomes in terms of sustainable economic, social, and environmental benefits:**

Positive arrangements in this area include:

- ✓ A clear Vision within The Deal 2030, the Council's core priorities underpin the work of the Council, are relevant to all of the Council's activities and are the starting point for the performance management framework;
- ✓ A review of the impact of the Deal 2030 and development of an updated Corporate Strategy has been commissioned and is currently being undertaken;
- ✓ Reporting of Housing Performance to the Housing Advisory Panel;
- ✓ Performance dashboards for Strategic Management Team;
- ✓ Quarterly financial monitoring reports to Cabinet;
- ✓ Risk Management Policy and Guidance;
- ✓ Assurance Mapping linked to the Strategic Risk Register;
- ✓ The consistent and timely publication of the annual Statement of Accounts and Annual Governance Statement; and
- ✓ Community Wealth Building Vision and Principles launched in 2020 and annual report.

**Areas under development include;**

### **Transformation Reporting**

Transformation Reporting will be recommenced following the refresh of the Corporate Strategy. This is currently being undertaken, with support from external consultants, as we review the impact of the Deal 2030 and work towards the development of a refreshed Corporate Strategy.

## **4.4 Principal D - Determining the interventions necessary to optimise the achievement of the intended outcomes:**

Positive arrangements in this area include:

- ✓ Committee report template with alternative options section;
- ✓ Schedule of meetings for Strategic Management Team, Cabinet and committees;
- ✓ Budget Management Boards, reviewing key areas on the Council's operations;
- ✓ Approved Revenue Budget; and
- ✓ Approved Medium Term Financial Forecast.

There were no areas under development identified.



#### **4.5 Principal E - Developing the entity's capacity, including the capability of its leadership and the individuals within it:**

Positive arrangements in this area include:

- ✓ Democratic Services Officer responsible for member development and training;
- ✓ An updated comprehensive induction process and training programme in place for all newly elected Members;
- ✓ Mandatory IT and Social Media Training for new Members;
- ✓ Existence of a Councillor Services Group that has a key role and responsibility for leading, co-ordinating and monitoring the Council's actions in delivering the training and development strategy;
- ✓ Directors Updates provided to staff on a monthly basis;
- ✓ Protocol on Member/Officer Relations to ensure the understanding of respective roles approved by Members;
- ✓ Members Training and Development Strategy;
- ✓ Leaderships development opportunities for current and aspiring managers;
- ✓ Clear terms and conditions of service for all employees; and
- ✓ Well Being Intranet pages and regular emails to staff.

**Areas under development include:**

##### **Workforce Intelligence Dashboards**

New workforce intelligence dashboards have been developed and will be launched in early 2023/2024, which will assist with organisational development and succession planning.

#### **4.6 Principal F - Managing risks and performance through robust internal control and strong public financial management:**

Positive arrangements in this area include:

- ✓ Overview and Scrutiny Function and Procedure Rules;
- ✓ Formal procedures in place for documenting decisions and recording the criteria, rationale and considerations on which decisions are based;
- ✓ An Audit, Governance and Standards Committee which is independent of the Executive and scrutiny functions;
- ✓ A scheduled work programme for the Audit, Governance and Standards Committee;
- ✓ Review of all Cabinet reports by the Assistant Director Legal (Monitoring Officer) and Director Resources and Contracts (Deputy Chief Executive);
- ✓ Electronic committee management system in use, which gives web access to all published decisions;
- ✓ Assigned Strategic Finance Managers sign off the financial content of committee reports;
- ✓ Internal Audit Charter approved by Audit, Governance and Standards Committee;
- ✓ Reporting the work carried out by Internal Audit to each Audit, Governance and Standards Committee;
- ✓ Audit and Governance Committee Annual Report presented to Council; and
- ✓ Annual Fraud report presented to Members.

**Areas under development include:**

### **Corporate Business Continuity arrangements**

The new Critical Incident Management system has been incorporated into the Adults Directorate digital review. This has now been completed with support from Director for Digital, Leisure and Wellbeing Services and established none of the current App's can fulfil the requirements. This will require a procurement process to meet the needs of CIM and BCM.

Responsibility for the oversight of BCM will be discussed with SMT and the corporate policy updated accordingly.

### **Audit Committee Self Assessment**

A self-assessment against the new CIPFA guidance will be completed during 2023/2024.

### **Audit Committee Independent Members**

A recruitment exercise for independent members of the Audit, Governance and Standards Committee will be completed in 2023/2024.

### **Directorate Retention Schedules**

The Directorate Retention schedules (of which there will now be 7, not 3) are in the process of being updated as part of the Information Governance Work plan and should be completed in 2023/2024.

### **Data Strategy**

The finalised data strategy is to be published on the Council's website shortly.

## **4.7 Principal G Implementing good practices in transparency, reporting, and audit to deliver effective accountability:**

Positive arrangements in this area include:

- ✓ Member and Senior Management ownership of results shown by the sign-off arrangements for the Statement of Accounts and Annual Governance Statement;
- ✓ Tenants Annual Report;
- ✓ Adoption of revised Local Code of Corporate Governance in line with the new CIPFA/SOLACE framework by the Cabinet in February 2017;
- ✓ Annual review of compliance with the Authority's Local Code of Corporate Governance; and
- ✓ 2022 External Peer Review found Internal Audit again compliant with the Public Sector Internal Audit Standards.

There were no areas under development identified.

## **5. Chief Finance Officer Role**

The Chief Finance Officer (CFO) role (S.151 Officer) was undertaken by the Director Resources and Contracts (Deputy Chief Executive) who reports directly to the Chief Executive. In terms of statutory responsibilities, the CFO reports directly and independently to the Chief Executive and Leader of the Council (Finance Portfolio Holder). In addition, the CFO is a key member of SMT, chair of the Budget Management Boards and provides a pivotal link to Directors on all financial and governance related matters and is at the core of the organisation, leading, challenging, and holding to account SMT (collectively) and the CEO and individual Directors.

It is considered that this approach is fully compliant and meets best practice as determined by CIPFA guidance.

## **6. Conclusion**

The Council's position against its revised local code of corporate governance has improved from the previous 2 years as the impact of the COVID 19 pandemic reduces and the new normal emerges. Overall, the position is considered to be good; therefore, the Internal Audit assurance opinion is **satisfactory** (see appendix B for details of assurance levels). Given the significant pressure due to the continuing budget cuts, the national economic picture and the aftermath of COVID 19 pandemic and the associated operational changes the Council has experienced and continues to go through, this is a significant achievement.





In the ever-changing world of local government, there are always new challenges arising and ongoing work needed to address these. It is important to recognise that the Council continues to identify and deal with these demands appropriately and promptly to ensure the interests of its residents are safeguarded.





**Internal Audit Section  
May 2023**




**Governance Status Position on 2022/23 Action Plan**






**Appendix A**




See Appendix B for RAG Status definitions

Area of Consideration	Action	Owner	Deadline	Priority	Progress Update	RAG Status
<b>My Time/My Time Extra</b>	Further work has been developed on the proposed refresh of the My Time/My Time Extra process and this is being aligned to the new “Big Conversation” to bring to life the Team Wigan Deal. The refreshed approach is due to launch in Summer/Autumn this year. The slight delay is to do some further engagement with staff on the back of the learning generated from working during the pandemic which will ensure the future approach is fit for purpose.	Assistant Director HR and OD	Sept 2022	Medium	Closed  The refreshed My Time/My Time Reflection process was launched in September 2022.	
<b>Members Register of Interests</b>	In order to ensure that Members Registers of Interests are kept up to date, they will be refreshed after the elections and if no changes are received, the existing interests recorded will be republished as current	Democratic Services Manager	June 2022	Low	Closed  All interests have been updated.	
<b>Staff Survey</b>	HR are working with SMT to move away from an annual survey to more regular pulse surveys throughout the year as part of a broader piece of work on engagement, feedback culture. The plan is for the first pulse survey to launch by September as part of the “Big Conversation” for staff.	Assistant Director HR and OD	Sept 2022	Medium	Closed  Pulse survey used in July as part of Big Conversation for staff and results shared on the Intranet.	
<b>Customer Complaints</b>	Members Enquires went live on JADU (the new Customer Experience Management system) as planned in June 2021 and this has provided a good insight into how the system works and will help move Complaints onto the platform as planned.	Director Customer and Culture	March 2023	Medium	Open  Good progress is now being made with the set up of Complaints on the JADU platform. The go live date is 1 <sup>st</sup> October 2023.	





Area of Consideration	Action	Owner	Deadline	Priority	Progress Update	RAG Status
<b>Customer Complaints (cont)</b>	Two workshops were held with the Digital Services Team in May and from these, a project plan will be formulated with timescales and any interdependencies					
<b>Annual Complaints Report</b>	For both Children's and Adults, annual complaints reports are currently being prepared covering 2019/20, 2020/21 and 21/22. These will be presented to the relevant Scrutiny Committee early in the municipal year.	Relevant Directors	August 2022	High	Closed  Childrens- A report covering 19/20, 20/21 and 21/22 was presented to Children's Scrutiny on 28th June 2022.  Adults- A report covering 19/20, 20/21 and 21/22 was presented to Health and Social Care Scrutiny Committee on 12/12/22.	
<b>Dignity at Work Policy</b>	The Dignity at Work Policy is now being reviewed as part of a wider piece of work due to a new and bigger focus on inclusion across the workforce.	Assistant Director HR and OD	March 2023	Medium	Open  The piece of work on inclusion across the workforce, which includes a review of the Dignity at Work policy is still in progress and will be completed by Autumn 2023.	
<b>Procurement Strategy</b>	The Procurement Strategy has not progressed as it is still not known what the landscape is going to look like going forward. However, the Procurement Bill has now been introduced into Parliament with an expected implementation date of 2023 so the Strategy will be updated in line with this	Strategic Contracts and Procurement Manager	March 2023	Medium	Open  The Procurement Bill, which will require a rewrite of the Council's Procurement Strategy, has been further delayed and is still progressing through Parliament due to the number of amendments. It is expected that the go-live date will be in Spring 2024, followed by a six-month transitional period.	
<b>Recruitment Vision and Process</b>	There will be a new vision for what the Council want to achieve in terms of recruitment in the future and a process designed to support this. Visioning sessions to start to shape this are due to take place shortly. The new vision is expected to be co-designed by the end of summer 2022.	Assistant Director HR and OD	Sept 2022	High	Open  Work on the Recruitment Vision statement is progressing, and a draft should be in place by Summer 2023.	





Area of Consideration	Action	Owner	Deadline	Priority	Progress Update	RAG Status
<b>Social Value Policy</b>	Work is ongoing on the Social Value approach and initiatives with GMCA, which will include review of our Social Value Policy.	Assistant Director Legal	Dec 2022	Medium	Open  The Social Value Policy on the internet is to be updated to the 2022 GMCA Social Value Framework.	
<b>Financial Procedure Rules/Contract Procedure Rules</b>	The working group reviewing the Financial Procedure Rules/Contract Procedure Rules is currently on hold and the individual group members have been invited to make recommendations for required updates. The FPR/CPR will also be subject to review through the newly established officer Constitution working group.	Deputy Chief Executive-Director of Resources and Contracts	Dec 2022	Medium	Open  The Financial Procedure Rules/Contract Procedure Rules will be updated once the Procurement Bill has been passed and implemented.	
<b>Freedom of Information Act publication scheme</b>	The review of the Freedom of Information Act publication scheme has been incorporated into a broader review of the FOI webpages and will be published shortly.	Assistant Director-Legal	July 2022	Low	Open  The review of the Freedom of Information Act publication scheme is included in the 2023/2024 Information Governance workplan.	




Area of Consideration	Action	Owner	Deadline	Priority	Progress Update	RAG Status
<b>Publication of Local Government Transparency Code data</b>	Work is ongoing with the Joint Intelligence Unit and Internal Audit to improve accountability and the timeliness of publication for the Transparency Code data. This will also include agreement of how long the data is retained on the open data page.	Director Strategy, Innovation & HWP	Sept 2022	High	Open  Further work is ongoing to improve service accountability for the timely publication of the Transparency Code data.	
<b>The Deal Webpages</b>	The Programme Office are currently completing a review of the internal and external facing web pages to ensure there is consistency across The Deal information. They will be liaising with services to ensure the information is still relevant and up-to-date and aim to have the work completed by the end of Q1 2022/2023.	Director Strategy, Innovation & HWP	July 2022	Low	Closed  A brief review of the deal webpages was undertaken. However, it was decided that as the Corporate Strategy is being reset, it is not an appropriate time to amend deal documents.	
<b>Governance Framework for Significant Partnerships</b>	The Governance Framework for Significant Partnerships has been refreshed and a report on the Deal 2030 Partnership Governance will be presented to Audit, Governance and Standards Committee in July.	Director Strategy, Innovation & HWP	July 2022	Medium	Closed  The report was presented to Audit, Governance and Standards Committee on 21 <sup>st</sup> July 2022.	
<b>Service Delivery Footprint Profiles</b>	The SDF Profiles, which will replace the State of the Borough Report, have been refreshed and will be published on the council webpages in the next few weeks.	Director Strategy, Innovation & HWP	July 2022	Medium	Open  The publication of the SDF profiles has been delayed due to accessibility issues. In the meantime, the Council webpages will be updated with census information.	
<b>Public Sector Equality Duty Report</b>	The 2021 Public Sector Equality Duty Report was presented to SMT in March 2022 and will be taken to Cabinet for approval in June, prior to publication.	Director Strategy, Innovation & HWP	July 2022	Medium	Closed  The 2021 Public Sector Equality Duty Report was approved by Cabinet in June 2022 and has been published on the website.	


Area of Consideration	Action	Owner	Deadline	Priority	Progress Update	RAG Status
<b>Equality Strategy</b>	The development process for the Equality Strategy is to be presented to SMT in May 2022. Subject to approval, this will then be a wide engagement piece, codeveloped by the Equality, Diversity and Inclusion Steering Group.	Director Strategy, Innovation & HWP	December 2022	Medium	Open  Two independent facilitators (a local community group and a local CIC) have been commissioned to run the large engagement project and a draft engagement plan has been developed. The planned completion date for the new Wigan Borough Equality Approach is March 2024.	
<b>Transformation Reporting</b>	The transformation reporting is being restarted for Q1 2022/23 and will be aligned in terms of both timing and corporate priorities with the performance reporting by the JIU. The template for reporting is being updated so it reflects our recovery priorities and Deal 2030. The reports will initially go to SMT.	Director Strategy, Innovation & HWP	Sept 2022	High	Open  Transformation reporting has been paused pending the refresh of the Corporate Strategy. Transformation Reporting will be recommenced following the refresh of the Corporate Strategy. This is currently being undertaken by external consultants who are reviewing the impact of the Deal 2030 and developing a new Corporate Strategy.	
<b>Performance Reports to Scrutiny Committee</b>	The transformation reporting is being restarted for Q1 2022/23 and will be aligned in terms of both timing and corporate priorities with the performance reporting by the JIU. The template for reporting is being updated so it reflects our recovery priorities and Deal 2030. The reports will initially go to SMT.	Director Strategy, Innovation & HWP	Sept 2022	High	Closed  There has been regular performance reporting to all scrutiny committees	



Area of Consideration	Action	Owner	Deadline	Priority	Progress Update	RAG Status
<b>Strategic Risk Register</b>	The Strategic Risk Register will return to being reported twice yearly to Audit, Governance and Standards Committee, now that the COVID 19 Risk Register is no longer reported.	Chief Internal Auditor	Sept 2022	Low	Closed  The Strategic Risk Register was presented to Audit, Governance and Standards Committee on 29th September 2021 and 9 <sup>th</sup> March 2023.	
<b>Directorate Risk Registers</b>	The Directorate Risk Registers for Resources and Contracts, Adult Social Care and Health and Children's Services are currently being updated.	Relevant Director	Dec 2022	Medium	Closed  All the outstanding risk registers were updated in 2022.	
<b>Talent/Succession Planning</b>	Further work to scope and begin to pilot the Council's talent development approach is due to begin shortly. A pilot Talk Talent session is due to run in Children's services in Summer 2022. The team are also working with the Joint Intelligence Unit to review workforce data dashboards which should support talent and succession planning by providing greater intelligence about current and future workforce needs and any associated gaps.	Assistant Director HR and OD	Sept 2022	Medium	Open  New workforce intelligence dashboards have been developed and will be launched in early 2023/2024, which will assist with organisational development and succession planning.	
<b>Members My Time</b>	The Members My Time process will be revised in line with the employee process and My Times' will be carried out in 2022/2023.	Democratic Services Manager	March 2023	Medium	Closed  The Members My Time were completed in 2022/23.	





Area of Consideration	Action	Owner	Deadline	Priority	Progress Update	RAG Status
<b>Annual Report of Scrutiny Committees</b>	There will be a double report (20/21 and 21/22) presented to Council in July.	Democratic Services Manager	July 2022	Medium	Closed  The annual scrutiny report (20/21 and 21/22) was presented to Council on 07/12/22.	
<b>Corporate Business Continuity arrangements</b>	The new Critical Incident Management system is being incorporated into the Adults Directorate digital review. Responsibility for the oversight of BCM will be discussed with SMT and the corporate policy updated accordingly.	Director of Public Health	March 2023	Medium	Open  The new Critical Incident Management system has been incorporated into the Adults Directorate digital review. This has now been completed with support from Director for Digital, Leisure and Wellbeing Services and none of the current App's can fulfil the requirements. This will require a procurement process to meet the needs of CIM and BCM. Responsibility for the oversight of BCM will be discussed with SMT and the corporate policy updated accordingly	
<b>Information Governance Framework</b>	The Information Governance Framework will be reviewed by July 2022 in the first tranche of policy documents to be reviewed by the Information Governance Policy Officer in accordance with a policy schedule which has been agreed by the Information Governance Operational Group.	Assistant Director-Legal	July 2022	Medium	Closed  The Information Governance Framework was updated in Septemeber 2022.	
<b>Data Handling and Transfer policy</b>	The Data Handling and Transfer policy will be reviewed as part of the above Policy review.	Assistant Director-Legal	July 2022	Medium	Closed  The Data Handling and Transfer Policy was updated in September 2022.	

Area of Consideration	Action	Owner	Deadline	Priority	Progress Update	RAG Status
<b>Data Retention</b>	As part of the Record of Processing Activities (RoPA) project, led by the Information Governance Policy officer, a new template retention schedule has been produced for the whole Council. The RoPA project (a 12-18 month project) will ensure that the proposed retention schedule is appropriate for the various services. This will also tie into a review of the Records Management Policy which will be in the second tranche of policy reviews.	Assistant Director-Legal	March 2023	High	Open  The Records Management Policy was updated in September 2022.  The Directorate Retention schedules (of which there will now be 7, not 3) are in the process of being updated as part of the Information Governance Work plan and should be completed in 2023/2024.	
<b>Email Management</b>	The email management policy has been reviewed and updated. However the deletion process has not yet been implemented, pending work by IT and Agilisys to exempt Councillors from the process.	Assistant Director-Legal	Sept 2022	Medium	Closed  The deletion process was implemented from 17 <sup>th</sup> May 2023.	
<b>Data Strategy</b>	The data strategy is completed and has been shared with directorates. The next step is to take it to the Data and Digital Strategy Steering group and SMT for sign off, and then it will be published on the website. Implementation of the strategy is underway in the form of working groups that are delivering on different elements of the strategy.	Director Strategy, Innovation & HWP	July 2022	Medium	Open  The finalised data strategy is to be published on the Council's website shortly.	




Area of Consideration	Action	Owner	Deadline	Priority	Progress Update	RAG Status
Value for Money (VFM) Framework	Internal Audit will facilitate the development of the VFM framework/Statement to clearly evidence how the Council actions, delivers and improves VFM. This will dovetail into the 2023/2024 budget setting process.	Assistant Director Finance	Sept 2022	Medium	Closed  The VFM Statement has been published on the intranet/internet.	

**AUDIT OPINIONS**

The range of Audit Opinions for the purposes of audit reports is as follows:

<b>Assurance</b>	<b>Symbols</b>	<b>Description</b>
<b>High</b>		Our review did not identify any weaknesses that would impact on the achievement of the key system, function or process objectives. Therefore we can conclude that key controls have been adequately designed and are operating effectively.
<b>Satisfactory</b>		There are some weaknesses in the design and/or operation of controls. However the likely impact of these weaknesses on the achievement of the key system, function or process objectives is not expected to be significant.
<b>Limited</b>		There are weaknesses in the design and/or operation of controls which could have a significant impact on the achievement of the key system, function or process objectives.
<b>Nil</b>		We were unable to gain assurance that significant elements of the controls required for the achievement of the key system, function or process objectives are in fact in place.

**RAG status definitions for Appendix A**

<b>Symbols</b>	<b>Definition</b>
	The action has been completed or significant progress has been made.
	The action has not yet been completed but progress has been made or further progress not possible due to external factors.
	The action has not yet been completed and insufficient progress has been made.

