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AUDIT COMMITTEE 22ND NOVEMBER 2022

PRESENT: The Chair (Ms Jane Nellist)
The Vice Chair (Councillor Parsons)
Councillors A. Gray, Hadji-Nikolaou, Snartt and
Parton

Director of Finance, Governance and Contracts
Head of Governance and Human Resources
Head of Financial Services
Audit Manager
Democratic Services Officer (EB)

APOLOGIES: Councillor Boldrin and S. Bradshaw

The Chair stated that the meeting would be recorded and the sound recording subsequently made available via the Council's website. She also advised that, under the Openness of Local Government Bodies Regulations 2014, other people may film, record, tweet or blog from this meeting, and the use of any such images or sound recordings was not under the Council's control.

24. DISCLOSURES OF PECUNIARY INTERESTS, AND OTHER REGISTRABLE AND NON-REGISTRABLE INTERESTS

No disclosures were made.

25. QUESTIONS UNDER OTHER COMMITTEE PROCEDURES 12.8

No questions had been submitted.

26. EXTERNAL AUDIT - AUDIT COMPLETION REPORT - CHARNWOOD BOROUGH COUNCIL - YEAR ENDED 31 MARCH 2022

A report of the external auditor was submitted summarising the audit conclusions during the external auditor's audit of the Council's financial statements for the year ended 31 March 2022. (Item 4 on the agenda filed with these minutes).

Mark Surridge representing the external auditors (Mazars), the Director of Finance, Governance and Contracts, the Head of Governance and Human Resources and the Head of Financial Services, attended the meeting to assist with the consideration of the item.

The Committee was advised that:

- Within the audit there were four areas of responsibility:
 - Wider Powers: There had not been any reasons for to enact wider powers under the Local Audit and Accountability Act 2014.

- Whole of Government Accounts (WGA): The external auditors had not yet received group instructions from the National Audit Office (NAO) in respect of their work on the Council's WGA submission. They were unable to commence our work in this area until such instructions had been received.
- Value for Money: A risk-based approach was to be carried out. The majority of the work had been completed. No significant weaknesses were anticipated.
- Audit Opinion: The external auditors anticipated issuing an unqualified opinion, this was seen as desirable.
- Regarding the status of the audit, it was not uncommon that there would be matters that were ongoing. Aspects that were outstanding meant that the external auditors were unable to conclude their opinion by the 30th November reporting deadline.
- The net pension liability had been flagged as amber and the work completed on this had been reflected in the report. The assurance letter from the pension fund auditor had not yet been received and as such uncertainty remained.
- The final parts of the asset evaluations were being worked through. There would be no impact on council tax and the general fund in cash terms, but it would require an adjustment to the accounts.
- With regards to the revaluation of land and buildings, the figures were dependent on judgements and estimates and significant work was done on this. A calculation exercise to quantify impact was being awaited and it was thought that there would be no impact on cash as an authority.
- In regard to the extent of audit findings, the Council compared favourably to other authorities.

The Committee were advised in response to questions that:

- Regarding adjusted misstatements, it would be reported where numbers had changed and must change. The external auditors had not yet identified anything that required the numbers to change. One piece around assets would change but would not be in the report until quantified and there would be a follow-up letter on this.
- An error of £4k had been identified through the testing methodology which resulted in the larger extrapolated error projection (not every transaction was tested). The external auditors were required to report this despite being considered immaterial and the fact that it had not changed did not prevent them offering an opinion.
- A random sample was used so the same items might not be found next year. The accounting method could continue without impacting the judgement on accounts.
- There were no penalties for missed deadlines and the external auditors would not sign off on something they were not satisfied with. The Council were required to publish audited accounts by 30th November, however the external auditors would not issue an opinion if they were not ready to do so.

- The letter from the pension fund auditor had not been received and this was the case for all Leicestershire districts. This did not give concern for how the Council was run.
- Significant matters were issues that impacted the work on financial statements. The Capital Programme would inform which capital additions had come through and would inform work on payments and the work on asset valuations. It was necessary to ensure that this was reflected on the valuation approach.
- Internal control recommendations would be in the external auditors' follow-up where the closure of these would be reported on.
- Charnwood Borough Council was a member of the Leicestershire pension fund administered by Leicestershire County Council who produced their own financial statements that were subject to audit (by Grant Thornton). Charnwood Borough Council essentially had a share of these assets and liabilities. In terms of the pension figures in the Charnwood Borough Council accounts, Leicestershire County Council asked whether a detailed valuation was required in a certain point of time. Charnwood Borough Council then had a second valuation to get assurance. The Council had done all it could to get the most up-to-date figures in its accounts.
- The pension fund and the actuary that supported the pension fund were subject to audit and the auditors were asked to carry out specific procedures and tests to ensure that the resulting data was reliable. This data had historically been reliable, but this year's data would not be known until the letter was received. Neither the Council nor the pension fund could influence the auditor.
- Whole of Government Accounts - it was expected that the NAO would publish their instructions soon. They had not been published last year due to issues surrounding the Covid-19 pandemic. A decision on whether additional testing was required had yet to be received.
- There had been challenges with staffing across the entire accounting industry.

Councillor Snartt thanked all involved with the report.

RESOLVED that the Committee noted the report.

Reason

To acknowledge the Committee's consideration of this item.

27. ANNUAL GOVERNANCE STATEMENT 2021/22 AND REVIEW OF THE CODE OF CORPORATE GOVERNANCE

A report of the Head of Governance and Human Resources was submitted presenting the Annual Governance Statement (AGS) 2021/22 for approval and reporting the results of the annual review of the Council's Code of Corporate Governance. (Item 5 on the agenda filed with these minutes).

The Committee was advised that:

- The report was a significant source of assurance.
- It was difficult to compare the report with those of other authorities as they appeared in many different formats with some more detailed than others.
- The Chartered Institute of Public Finance & Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE) issued joint updated guidance on how the report should be presented and the Head of Governance and HR had produced a meaningful but brief communication accordingly.
- A table of key responsibilities had been added to the report.
- Information on arrangements for dealing with Freedom of Information requests had been added to the report.
- A specific reference to fraud with regards to a supplement on whistleblowing, corruption and misuse of power had not been included. This could be added following the meeting.

The Committee were advised in response to questions that:

- The Code of Conduct for officers was in the constitution. It was mainly an internal disciplinary procedure whereas the Code of Conduct for elected members was more public.
- There was a typographical error in the report. Where it was stated that “There is a process in place to deal with complaints that members many have breached the Code of Conduct”, ‘many’ should read ‘may’.
- A reference to officers could be included in the report with regards to the Code of Conduct.
- The Code of Corporate Governance was distinct from the Annual Governance Statement.

The updated Code of Corporate Governance reflecting the amendments made above and in the resolution is attached to these minutes and would be uploaded to the Council website.

RESOLVED

1. that the Annual Governance Statement be approved with an amendment to include a specific reference to fraud with regard to whistleblowing on corruption and misuse of power and the inclusion of a reference to officers with regards to the Code of Conduct.
2. that the updated Code of Corporate Governance be approved.

Reasons

1. So that the Annual Governance Statement can be finalised and signed by the Leader of the Council and the Chief Executive in accordance with the required timescales.
2. To ensure that the Code of Corporate Governance is kept up to date and complies with best practice.

28. STATEMENT OF ACCOUNTS 2021/22

A report of the Head of Financial Services was submitted for the Committee Council's Statement of Accounts 2021/22 for approval for publication. (Item 6 on the agenda filed with these minutes).

The Director of Finance, Governance and Contracts, the Head of Financial Services, the Head of Governance and HR and the External Auditor attended the meeting to assist the committee with the discussion of this item.

The Committee were advised that:

- The report highlighted major changes to the way accounts were compiled.
- It had been recommended by the external auditors that it was necessary to demonstrate that the council had an independent check on floor areas within the properties on portfolio. As internal records could not be relied upon, Reading's had been appointed as independent valuers to carry out values of 20 properties in order to compare them independently to property records. On receipt of the information, it was noticed that in one particular property (Brown's Lane Leisure Centre) floor space had decreased in a material way. Possible explanations for this were that it could have included a car park or that the downstairs could have been bigger than the upstairs. Further work was undertaken through the land registry, and it was ascertained that their records were correct and not the property records. As such, the new floor areas were fed into the asset system.
- Work for 2020/21 had been undertaken and had been highlighted in the report.
- The final piece of work with the finance team was to restate the 2020/21 accounts. As such an exercise was being undertaken to provide the external auditors with further working papers. When this was finalised the 2020/21 accounts would be correctly adjusted. As such the committee could be assured that the financial system was up to date.
- It was not anticipated that there would be any further adjustments to accounts.

The Chair remarked that it was good to see that the comments from the previous Audit Accounts Committee had been taken into account.

The Committee were advised in response to questions that:

- In terms of the commercialisation reserve, commercial properties had been purchased and as part of this the Council were aware that there were renewal dates for rental properties. Therefore, if a tenancy was not renewed then a reserve was needed to cover this potential loss. In the last financial year the Council had increased this reserve in line with the planned amount.
- The Section 106 monies were not a one-off. It was necessary to check whether this had grown significantly from the previous year.
- With regards to concerns raised about the budget for Planning and Regeneration potentially being confused with Loughborough Town Deal money, the Head of Financial Services clarified that these monies were under the Planning and Regeneration heading because the officer appointed to manage

the Town Deal was in the Planning and Regeneration department. The Town Deal funds were audited through the external auditors and split into Council Capital Plans schemes which were ringfenced and monies purely for the Town Deal Board. These could be separated out in the next report.

- The financial and economic situation was constantly changing. The upcoming budget report would provide more information as would the Medium-Term Financial Strategy (MTFS). The government settlement was not yet known.
- The highlighted areas of the report were the figures amended to reflect the valuation exercise. It was necessary to re-state the 2021 column to provide a comparable figure. Therefore, these figures would change. This was a non-cash adjustment to reflect the changes in value of assets. The revaluation movements came from an independent exercise.
- In terms of big changes in the valuations of assets and pensions, the view was taken that valuations were adjusting accordingly to the data available at the time. Asset valuation could change significantly so it was difficult to calculate.
- Regarding business rates appeals adjustments, each year a view was taken to assess the situation with appeals. There were two lists of appeals. Businesses had lost the ability to appeal against the 2010 revaluation. The Council were beginning to understand more on the 2017 revaluation and the Council had been able to refine their estimate.
- Regarding long-term debtors, specifically regarding Bedford Square, it was explained that there was an amount that the Council had to pay to the highways authority to guarantee works. This was done through a bond with Leicestershire County Council in order to cover any issues with construction. If there were no issues with construction then the Council would get this money back in due course.
- Regarding revenue contribution to capital costs, the Director of Finance, Governance and Contracts explained that revenue was not allocated specifically. If a project needed to be financed then some of the budget came from revenue and some from capital. It was not possible to attribute directly whether it was funded through a revenue contribution. The Head of Finance added that she could provide a breakdown of support costs in terms of how much funding each project cost.
- The Town Deal Money was not included in the Gross Controllable Income figure attributed to the Head of Planning and Regeneration. The Head of Finance would check whether Town Deal Money had gone in and out of Gross Controllable Income account attributed to the Head of Planning and Regeneration.
- The strategic reorganisation of the Council would provide a presentational challenge for future financial statements in terms of comparisons of figures as it would affect budget areas. Future reports could show six months of the old structure and six months of the new structure.
- The restatement was being worked on and all of it needed to be signed off after the accounts were signed, however the pension fund audit was not within the Council's gift.
- The external auditor recommended that the Committee approve the statement of accounts subject to amendments that would be delegated to the Chair of the Audit Committee and The Director of Finance, Governance and Contracts.

- The external auditor further noted that they would audit anything that came through and issue the Council with an audit completion letter. It was noted that nothing would impact the general fund.
- There had been no adjustments to capital grants. The reversal of capital grants and contributions was a timing adjustment rather than a financial one, complying with statute. It was an accounting principle rather than an audit adjustment.

RESOLVED

1. That the Statement of Accounts for the year ended 31st March 2022 (attached at Appendix A) be approved and that the Chair (as presiding person) be authorised to sign the accounts on behalf of the Audit Committee subject to any adjustments that may be identified by external auditors as they finalise their work, in consultation with the Section 151 Officer, and to be notified to other members of the Committee.
2. That the Letter of Representation, as per Appendix B, be approved for signature by the Chief Financial Officer.

Reasons

1 and 2 - To comply with the Accounts and Audit (England) Regulations 2015.

NOTES:

1. The Audit Manager attended the meeting virtually.
2. No reference may be made to these minutes at the next Full Council meeting unless notice to that effect is given to the Democratic Services Manager by five members of the Council by noon on the fifth working day following publication of these minutes.
3. These minutes are subject to confirmation as a correct record at the next meeting of the Audit Committee.

CHARNWOOD BOROUGH COUNCIL – CODE OF CORPORATE GOVERNANCE

Charnwood Borough Council is fully committed to the principles of good governance, as set out in the ‘delivering good governance in Local Government Framework 2016 Edition’ (the Framework) produced by CIPFA and SOLACE.

The Council has adopted the core principles and sub-principles as set out in the Framework and which are set out below, together with a summary of how the Council’s governance framework seeks to support and achieve them.

The Committee is responsible for overseeing the Council’s governance framework and arrangements, including reviewing this Code on an annual basis to ensure it remains relevant, up to date, and in line with best practice.

CORE PRINCIPLES (SHOWN IN BOLD)	SUB-PRINCIPLES (SHOWN IN BOLD), AND HOW CHARNWOOD BOROUGH COUNCIL ACHIEVES THEM WITHIN ITS GOVERNANCE FRAMEWORK
<p>A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law</p> <p>Charnwood Borough Council is accountable not only for how much we spend, but also for how we use the resources under our stewardship. This includes accountability for outputs, both positive and negative, and for the outcomes we have achieved. In addition, we 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, we can demonstrate the appropriateness of all our actions across all activities and have mechanisms in place to encourage and enforce adherence to ethical values and to respect the rule of law.</p>	<p>Behaving with integrity</p> <ul style="list-style-type: none"> • Codes of Conduct are in place for Members and for Officers • The Member Code of Conduct was approved by full Council, and incorporates the Nolan Principles • There is a Member Conduct Committee which has oversight of the Member Code of Conduct, and which is responsible for ensuring that members behave with integrity • The Member Code of Conduct specifies the requirements for members who have interests in matters under consideration to disclose them and to act appropriately to minimise potential conflicts of interest <p>Demonstrating strong commitment to ethical values</p> <ul style="list-style-type: none"> • There is a process in place to deal with complaints that members may have breached the Code of Conduct, and arrangements for breaches of the Officer Code • There is an agreed and publicised process for people to raise concerns in confidence about fraud, ethics and other issues (whistle-blowing policy) <p>Respecting the rule of law</p> <ul style="list-style-type: none"> • All recommendations for decisions by members are subject to legal consideration and clearance to ensure that they are lawful and procedurally correct • Suitable statutory officer arrangements are in place (head of paid service, monitoring officer, and s151 officer), together with deputies where required

	<ul style="list-style-type: none"> • The monitoring officer reports any illegal actions or findings of maladministration to members in accordance with statutory requirements • 'Whistle-blowing' arrangements are in place for anyone who wishes to report concerns about corruption, misuse of power, or other serious concerns
<p>B. Ensuring openness and comprehensive stakeholder engagement</p> <p>Local government is run for the public good, and therefore Charnwood Borough Council ensures openness in our activities. Clear, trusted channels of communication and consultation are used to engage effectively with all groups of stakeholders, such as individual citizens and service users, as well as institutional stakeholders.</p>	<p>Openness</p> <ul style="list-style-type: none"> • The Council has adopted a Communications Strategy • Reports to members with recommendations for decisions are supported by comprehensive publicly available reports and background papers, unless there is a justifiable reason why any information should be treated as exempt (ie. kept confidential) • Meetings at which members debate and make decisions are open to the public, unless there is a justifiable reason why the information being considered should be treated as exempt (ie. members of the public and press excluded) <p>Engaging comprehensively with institutional stakeholders</p> <ul style="list-style-type: none"> • The Council has identified its key partners and has a strategy in place to ensure that we work with them effectively where required to deliver services <p>Engaging comprehensively with individual citizens and service effectively</p> <ul style="list-style-type: none"> • The Council's Communications Strategy sets out when and how we will consult with citizens and service users • Consultation methods are targeted at specific groups where required, and are undertaken using a wide range of access channels
<p>C. Defining outcomes in terms of sustainable economic, social and environmental benefits</p> <p>The long-term nature and impact of many of Charnwood Borough Council's responsibilities mean that it should define and plan outcomes and that these should be sustainable. Decisions should further the Council's purpose, contribute to intended benefits and outcomes, and remain within the</p>	<p>Defining outcomes</p> <ul style="list-style-type: none"> • The Council has a four year Corporate Strategy setting out its vision and intended outcomes for the Borough • Each year the Council approved an annual Corporate Delivery Plan setting out in detail how the vision within the Corporate Plan will be delivered, including objectives and relevant performance indicators • Each year the Council updates its medium term financial strategy, which is designed as a financial planning tool to ensure that the outcomes within the Corporate Strategy and Delivery Plan can be delivered within the resources that will be available

<p>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.</p>	<ul style="list-style-type: none"> • The Council operates a strategic risk register which identifies the high level strategic risks that could impact on the ability of the Council to deliver its key services and outcomes <p>Sustainable economic, social and environmental benefits</p> <ul style="list-style-type: none"> • The Council considers economic, social and environmental impacts when making decisions, including undertaking and publishing equality impact assessments to ensure that fair access to services is achieved
<p>D. Determining the interventions necessary to optimise the achievement of the intended outcomes</p> <p>Charnwood Borough Council 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 the Council has to make to ensure intended outcomes are achieved. We have robust decision-making mechanisms to ensure that our 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 are reviewed frequently to ensure that achievement of outcomes is optimised.</p>	<p>Determining interventions</p> <ul style="list-style-type: none"> • Councillors making decisions receive detailed reports from officers with recommendations which are supported by an objective and rigorous analysis of options, including the financial and resource implications and the associated risks • Where appropriate consultation is undertaken with citizens and stakeholders, and their feedback is taken into account when making decisions <p>Planning interventions</p> <ul style="list-style-type: none"> • The Council has a schedule setting out the periods covered by all its key strategies and policies and the dates on which they are due to be reviewed and updated • Where appropriate, during the development and updating of policies and strategies key performance indicators and risks are identified • The medium term financial strategy is reviewed and updated annually to ensure that realistic estimates are available for a sustainable funding strategy <p>Optimising achievement of intended outcomes</p> <ul style="list-style-type: none"> • The medium term financial strategy integrates and balances service priorities, affordability and other resource constraints
<p>E. Developing the Council's capacity, including the capability of its leadership and the individuals within it.</p> <p>Charnwood Borough Council needs appropriate structures and leadership, as well</p>	<p>Developing the Council's capacity</p> <ul style="list-style-type: none"> • Heads of Service are responsible for reviewing operations, performance and use of assets within their service areas on an ongoing basis to ensure their continuing effectiveness

<p>as people with the right skills, appropriate qualifications and mindset, to operate efficiently and effectively and achieve intended outcomes within the specified periods. The Council 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 the Council operates will change over time, there will be a continuous need to develop our capacity as well as the skills and experience of individual staff members. Leadership in local government is strengthened by participation of people with many different types of backgrounds, reflecting the structure and diversity of communities.</p>	<ul style="list-style-type: none"> • The Council's Scrutiny Committees have responsibility for reviewing the Council's services through tools such as benchmarking in order to ensure that outcomes are being achieved efficiently and effectively • The Council has a People Strategy which is designed to ensure its workforce is developed and maintained to face the current and future needs of the Council <p>Developing the capability of the Council's leadership and other individuals</p> <ul style="list-style-type: none"> • The Constitution sets out the decisions that are delegated to officers and those which are reserved for collective decision making by the relevant committee • The Leader and the Chief Executive have a clear and shared understanding of their respective leadership roles and responsibilities • Officers have regular personal reviews which include an assessment of their ongoing training and development needs, and there is also a corporate training programme to ensure that corporate development needs are identified and delivered • There is a Member Development Member Reference Group of Councillors who oversee the member development programme, which provides regular training and development opportunities for all Councillors • The Council has achieved the East Midlands Member Development Charter, demonstrating its commitment to the importance of training and development for its Councillors • Officers have access to a free and confidential counselling service
<p>F. Managing risks and performance through robust internal control and strong public financial management</p> <p>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</p>	<p>Managing risk</p> <ul style="list-style-type: none"> • There is a risk assessment framework for all decisions taken by Councillors and by officers under delegated authority, and any risks identified and recorded, assessed and mitigating actions are set out where appropriate • The Council has a two tier risk management system, consisting of a high level strategic risk register which is approved annually by Cabinet and monitored by the Audit Committee, and operational risk registers which are included within service team plans <p>Managing performance</p> <ul style="list-style-type: none"> • Scrutiny Committees have responsibility for overseeing the Council's performance in delivering its agreed outcomes and targets for key performance indicators, and for

<p>management system and are crucial to the achievement of outcomes. Risk should be considered and addressed as part of all decision making activities.</p> <p>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.</p> <p>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.</p>	<p>scrutinising policies and strategies as they are developed and before they are subject to decisions to implement them</p> <ul style="list-style-type: none"> • The Scrutiny Commission has responsibility for pre-decision scrutiny of Cabinet reports • Quarterly performance reports monitoring delivery of the annual Business Plan are produced and are considered by the Senior Leadership Team and by the Finance & Performance Scrutiny Committee <p>Robust internal control</p> <ul style="list-style-type: none"> • The Audit Committee has responsibility for regularly reviewing and monitoring the Strategic Risk Register, overseeing the work of external and internal audit, and for reviewing the adequacy of the internal control system • The Audit Committee is independent of Cabinet, and is chaired by an independent person who is not an elected Councillor • The Council has an internal audit team which is staffed by suitably qualified and experienced officers, and which conducts a regular review of risks and internal controls within an annual audit plan <p>Managing data</p> <ul style="list-style-type: none"> • The Council has designated the Director of Finance, Governance & Contracts as its Information Security Manager, ensuring that responsibility for the management of data and information security rests at senior management level • The Council has appointed a Data Protection and Information Security Officer • Information and data protection security breaches and incidents are monitored on a quarterly basis by the Corporate Leadership Team <p>Strong public financial management</p> <ul style="list-style-type: none"> • All decisions taken by Councillors and by officers under delegated powers are subject to financial review and clearance, with the financial implications of the decisions being recorded • There is a robust system of monitoring and reporting of both revenue and capital budgets and plans, including consideration by the Council's scrutiny function
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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 Council plans and carries out its activities in a transparent manner. Both external and internal audit contribute to effective accountability.

Implementing good practice in transparency

- Reports are made available to the public and other stakeholders via the Council's website, unless they are classed as exempt
- The Council has a dedicated page on its website where open data and all information required under the local government data transparency code is readily available

Implementing good practices in reporting

- The Council publishes an overall Annual Report each year setting out progress against achieving objectives and key performance measures
- The Council also produces and makes available a number of other reports on an annual basis, including the statement of accounts and the annual governance statement, and an report on the work and achievements of the scrutiny function

Assurance and effective accountability

- The Audit Committee has responsibility for ensuring the any recommendations for corrective action made by external audit are acted on, and also for monitoring the implementation of recommendations made by internal audit
- The Council welcomes external challenge and reviews, and has achieved several external accreditations including 'Customer Service Excellence' and 'Investors in People'

Version History

Compiled: August 2017

Updated: July 2019 (to reflect changes in the Scrutiny structure and the revised risk management framework)

Updated: November 2021 (to reflect changes in the Scrutiny structure and job titles)

Updated: November 2022 (to reflect changes in job titles following a senior leadership review and amendments requested by the Audit Committee)