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To all Members of the Governance Scrutiny Group

Dear Councillor

A Meeting of the Governance Scrutiny Group will be held on Tuesday, 17 September 2019 at 7.00 pm in the Council Chamber Area B, Rushcliffe Arena, Rugby Road, West Bridgford to consider the following items of business.

Yours sincerely

A handwritten signature in black ink, appearing to read 'S Sull'.

Sanjit Sull
Monitoring Officer

AGENDA

1. Apologies for Absence
2. Declarations of Interest
3. Minutes of the meeting Tuesday 23 July 2019 (Pages 1 - 6)
4. Internal Audit Progress Report Q1 (Pages 7 - 34)

The report of the Executive Manager – Finance and Corporate Services is attached.

5. Annual Audit Letter (Pages 35 - 52)

The report of the Executive Manager – Finance and Corporate Services is attached.

6. Risk Management Update (Pages 53 - 62)

The report of the Executive Manager – Finance and Corporate Services is attached.

7. Asset Management Plan Update

A verbal update will be provided by the Executive Manager –



Transformation.

8. Work Programme (Pages 63 - 64)

The report of the Executive Manager – Finance and Corporate Services is attached.

Membership

Chairman: Councillor F Purdue-Horan

Vice-Chairman: Councillor J Walker

Councillors: R Adair, B Gray, R Hetherington, K Shaw, D Simms, J Stockwood and D Virdi

Meeting Room Guidance

Fire Alarm Evacuation: in the event of an alarm sounding please evacuate the building using the nearest fire exit, normally through the Council Chamber. You should assemble at the far side of the plaza outside the main entrance to the building.

Toilets: are located to the rear of the building near the lift and stairs to the first floor.

Mobile Phones: For the benefit of others please ensure that your mobile phone is switched off whilst you are in the meeting.

Microphones: When you are invited to speak please press the button on your microphone, a red light will appear on the stem. Please ensure that you switch this off after you have spoken.

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The Openness of Local Government Bodies Regulations 2014 allows filming and recording by anyone attending a meeting. This is not within the Council's control.

Rushcliffe Borough Council is committed to being open and transparent in its decision making. As such, the Council will undertake audio recording of meetings which are open to the public, except where it is resolved that the public be excluded, as the information being discussed is confidential or otherwise exempt.



**MINUTES
OF THE MEETING OF THE
GOVERNANCE SCRUTINY GROUP
TUESDAY, 23 JULY 2019**

Held at 7.00 pm in the Council Chamber Area B, Rushcliffe Arena, Rugby Road,
West Bridgford

PRESENT:

Councillors F Purdue-Horan (Chairman), J Walker (Vice-Chairman), R Adair,
B Gray, R Hetherington, K Shaw, J Stockwood, D Viridi and Mrs M Stockwood

ALSO IN ATTENDANCE:

Councillors

OFFICERS IN ATTENDANCE:

L Ashmore

Executive Manager - Transformation

I Daire

RSM

D Hoose

Mazars (Partner)

P Linfield

Executive Manager - Finance and
Corporate Services

L Webb

Democratic Services Officer

S Whittaker

Financial Services Manager

C Williams

Head of Internal Audit - RSM

1 Apologies for Absence

Councillor D Simms

2 Declarations of Interest

There were no declarations of interest.

3 Annual Fraud Report

Mr Chris Williams, Head of Internal Audit at RSM, the Council's internal auditors attended the meeting to present the Annual Fraud Report. It had been resolved at its meeting on 10 May 2018 that an annual fraud report be brought to the July 2018 meeting of the Corporate Governance Group for approval (Minute No.45 2017/18). The purpose of this report was to provide an overview of general and specific fraud related issues that had arisen at the Council during 2017/18.

It was noted that in carrying out its functions and responsibilities Rushcliffe Borough Council was firmly committed to dealing with fraud or corruption and that it would deal equally with attempted and perpetrated fraud or corruption from inside or outside the Council. Mr Williams advised that the Council did not have a dedicated fraud prevention resource; however, it was the responsibility of managers as part of the internal control environment to identify fraud and if required, request RSM as the internal auditors to investigate any allegations of

fraud. It was also noted that RSM in the course of their audits may also identify any fraud.

Mr Williams advised that the Council encouraged all individuals to raise any concerns that they had about the conduct of others within the Council via a whistleblowing policy, which applied to all employees and those contractors working for the Council on Council premises, for example, agency staff. It was noted that there had been no whistleblowing concerns reported during 2017/18.

It was noted that the National Fraud Initiative (NFI) was a data matching exercise that matched electronic data within and between public and private sector bodies to prevent and detect fraud. The officer's report provided information errors and fraud for housing benefits awards and council tax single person discounts. It was noted that while no fraudulent activities had been detected there had been a number of errors found.

The Group asked several specific questions regarding the Chartered Institute of Public Finance and Accountancy (CIPFA) corruption tracker summary report for 2018. It was explained that only national statistics had been provided as no evidence of fraud had been identified at a local level. It was noted that if a member of staff had any suspicion of fraud being committed it would need to be reported to the Chief Executive. The Executive Manager – Finance and Corporate Services clarified 730 matches were reviewed by DWP and that out of the 350 matches that had been reviewed by the Council, 18 had been identified for further investigation.

It was RESOLVED that the Annual Fraud Report for 2018/19 be noted.

4 External Auditor's Report To Those Charged With Governance 2018/19

The Executive Manager – Finance and Corporate Services submitted a report requesting that the Corporate Governance Group approved the report to those Charged with Governance along with the Statement of Accounts. It was noted that the Council had continued to maintain a good quality Statement of Accounts and supporting working papers and that no significant issues had been identified during the audit.

The Executive Manager advised that as part of the final accounts process Mazars as the Council's appointed external auditor, provided a detailed report on the conduct of the audit of the final accounts alongside representations on specific matters such as the Council's financial standing and whether the transactions with the accounts were legal and unaffected by fraud. The Report to those Charged with Governance, which covered these issues was attached as an appendix to the officer's report.

The Executive Manager – Finance and Corporate Services and the Financial Services Manager delivered a presentation to the Group which aided the Group to understand the statement of accounts document. The presentation covered:

- The Statements
- Minor Late Adjustments
- Revenue Commentary
- Balance Sheet
- Net worth
- Other Statements and Summary

Mr Hoose who represented Mazars praised the officers of the Council for producing the statement of accounts in a timely manner. He stated that there was only one adjustment to their audit completion report. This was an adjustment on pensions which impacted all local government pensions following the McCloud court case. It was also noted that the Council ensured the delivery of value for money and that they had processes and procedures in place which showed resilience and commercialisation.

It was RESOLVED that the Governance Scrutiny Group notes the completion report of 2018/19 prior to recommending the Statement of Accounts.

5 **Statement of Accounts 2018/19**

The Executive Manager – Finance and Corporate Services submitted a report which contained the Statement of Accounts for 2018/19 and the Draft Management Representation letter which requested for approval. The Statement of Accounts for 2018/19 and for the Draft Management Representation letter were attached as appendices to the officer's report.

It was RESOLVED that:

- a) The statement of accounts be approved
- b) The management representation letter be approved.

6 **Risk Management Progress Report**

The Executive Manager – Finance and Corporate Services presented the Risk Management Progress Report and provided an update and summary of risks in the Council's Risk Registers that had changed.

There were currently 32 corporate risks and 26 operational risks and members were advised that the number of risks within the register could fluctuate throughout the year as active risk management is undertaken.

The Executive Manager provided examples of risks that had changed following the review process.

Risks removed:

CRR_TR15 Significant reduction in staff morale – the latest staff survey shows high satisfaction levels

CRR_TR20 Failure to successfully complete the Rushcliffe Arena snagging list – the 'snagging period' has now ended

CRR_TR23 Grenfell Tower post incident risk to commercial buildings in Rushcliffe – no evidence of material associated with the Grenfell Tower fire has

been found in the borough

OR_NS30 Reduced levels of performance and leisure provision at East Leake Leisure Centre – good performance from Mitie and robust contract management systems in place

OR_TR16 Failure to secure vacant possession of Cotgrave precinct and associated risks to town centre regeneration – this risk can be deleted from the register as possession is now secured

OR_TR23 Challenge to ensure sufficient car parking spaces at Rushcliffe Arena – car parking works complete.

Risks amended:

CRR_CO04 Inability to demonstrate a five-year supply of deliverable housing sites against the housing target leading to further development on unallocated sites – Homes England are providing funding to support the delivery of new homes therefore the likelihood has been reduced from 4 to 2

CRR_FCS07 Central Government policy changes including the Resource and Waste Strategy – likelihood has increased from 2 to 3 due to the anticipated impact of the Fairer Funding Review and Business Rates changes, and risk title updated to include the Resource and Waste Strategy

CRR_TR17 Inability to draw down Growth Deal 2 funding within specified timescales – likelihood has increased from 2 to 4 due to delays with S106 at Clifton

OR_TR14 Partners' closure of buildings where RBC has contact points, including RCCC – likelihood increased from 2 to 3 following receipt of notice to vacate RCCC in 2020.

The Executive Manager also explained to the Group the role of the risk matrix and how its impact on how risks are scored which were attached to the appendix of the report. The Executive Manager was note that the reminded Councillor's that internal auditors were pleased with the reviewed the Council's risk management strategy every 2 years.

Following the presentation of the report, Councillors asked a specific questions about the possibility of quantifying the impacts of risks where there had been changes to a risk rating. The Group also asked questions about how the risks are developed over time. The Executive Manager explained that risks are developed over time and are monitored by the Executive Management Team. It was also noted that some risks that are added to the register could be down to external factors and events that occur outside of the Council's control.

It was RESOLVED that:

- a) The report of the Executive Manager – Finance and Corporate Services be noted

- b) The actions taken to review the risk management arrangements be considered
- c) The work of the emergency planning officer and the work of the local resilience forum be considered and endorsed.

7 Capital and Investment Management Outturn 2018/19

The Financial Services Manager presented the report of the Executive Manager – Finance and Corporate Services which summarised the transactions undertaken during the 2018/19 financial year as part of the Capital and Investment Management Function and also provided information on the Council's commercial investment activity. It was noted that the Council's commercial investment activity as detailed in the report embraced the new CIPFA code which ensured that there was both transparency and scrutiny in terms of both treasury and asset investment decision making.

The Financial Services Manager highlighted details from the report which included that the Council had an underspend of £18 million of which some £13 million had been carried forward to 2019/20.

The Executive Manager – Transformation noted key points of the Council's commercial investment strategy. It was explained that the Asset Investment Group agreed to proceed with two new asset acquisitions and investments which were Co Op, Trent Boulevard and Boundary Court, Castle Donington. It was also noted that there was currently £4.761m remained outstanding from the £20 million allocation for the asset investment strategy and would be carried forward into 2019/20.

Mr Hoose commented that the Council were managing low risk investments inside the Borough effectively.

Councillors queried the current interest rates of counterparties that the Council had placed investments with at the end of 2018/19. The Financial Services Manager agreed to check the interest rates and report the figures back to the Group. The Executive Manager – Finance and Corporate Services also explained that borrowing to invest needed to be justified and that the Council would have to be transparent if it were to invest outside of the Borough. The Executive Manager also noted that the Council did not want to rely too heavily on investment income and that the Council's largest areas of income generation were council tax and business rates. It was noted that £13.118m of the overall capital programme would carry forward in which £4.761m would be allocated to the Asset Investment Strategy, £2.285m for the redevelopment of the Depot site, £1.646m for continued improvement works in Cotgrave Town Centre and £1.146m to continue support for affordable housing within the Borough.

It was RESOLVED that the report of the Executive Manager – Finance and Corporate Services be noted.

The meeting closed at 8.06 pm.

CHAIRMAN

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Governance Scrutiny Group

Tuesday, 17 September 2019

Internal Audit Progress Report

Report of the Executive Manager – Finance and Corporate Services

1. Purpose of report

- 1.1. The attached reports have been prepared by the Council's internal auditors RSM. They represent the first and second progress reports for the financial year 2019/20 and show the current position on the audit programme, along with any significant recommendations with regard to the audits completed during this period.

2. Recommendation

It is RECOMMENDED that the Governance Scrutiny Group notes the progress made so far this year against the Internal Audit programme.

3. Reasons for Recommendation

- 3.1. To conform to best practice and Public Sector Internal Audit Standards, and give assurance to the Governance Scrutiny Group regarding the Council's internal control environment.

4. Supporting Information

- 4.1. The Internal Audit Plan for 2019/20 was approved by the Corporate Governance Group at its meeting on 7 February 2019 and includes 14 planned reviews. The two attached reports highlight the completion and issuing of six reports: Disabled Facilities Grants (DFG), Corporate Governance, Housing Benefit, Building Control, Treasury Management and Land Charges. In terms of findings:
 - Five substantive audits have returned findings of Substantial Assurance
 - The Corporate Governance, Housing Benefits and Land Charges audits each resulted in one low level recommendation and management actions have been agreed.
 - The DFG audit resulted in one medium and four low level priority recommendations – the medium priority recommendation related to improving procedures relating to the closure of DFG cases. Management actions have been agreed for all recommendations.
 - The Building Control audit resulted in three medium and one low priority recommendations – the medium priority recommendations related to a delay in the preparation of a deed of variation by South Kesteven District Council, the keeping and filing of necessary receipts, and the issuing of

completion certificates. As our Building Control service is delivered by the South Nottinghamshire Building Control Partnership they will be responsible for taking action on the recommendations.

5. Risks and Uncertainties

- 5.1. If recommendations are not acted upon there is a risk internal controls are weakened and the risk materialises.

6. Implications

6.1. Financial Implications

There are no direct financial implications to the report. Indirectly, a better internal control environment suggests risk has reduced and can result in a reduced audit workload and therefore cost.

6.2. Legal Implications

The recommendation supports good risk management.

6.3. Equalities Implications

There are no equalities implications identified for this report.

6.4. Section 17 of the Crime and Disorder Act 1998 Implications

There are no such implications.

7. Link to Corporate Priorities

- 8.1. Maintaining a proactive internal audit programme each year contributes to the Corporate Priority of:
- Transforming the Council to enable the delivery of efficient high quality services

8. Recommendations

It is RECOMMENDED that the Governance Scrutiny Group notes the progress made so far this year against the Internal Audit programme.

For more information contact:	Peter Linfield Executive Manager - Finance and Corporate Services 0115 9148439 plinfield@rushcliffe.gov.uk
Background papers available for Inspection:	None.
List of appendices:	Appendix 1 - Internal Audit Progress Report – RSM

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RUSHCLIFFE BOROUGH COUNCIL

Internal Audit Progress Report

Governance Scrutiny Group

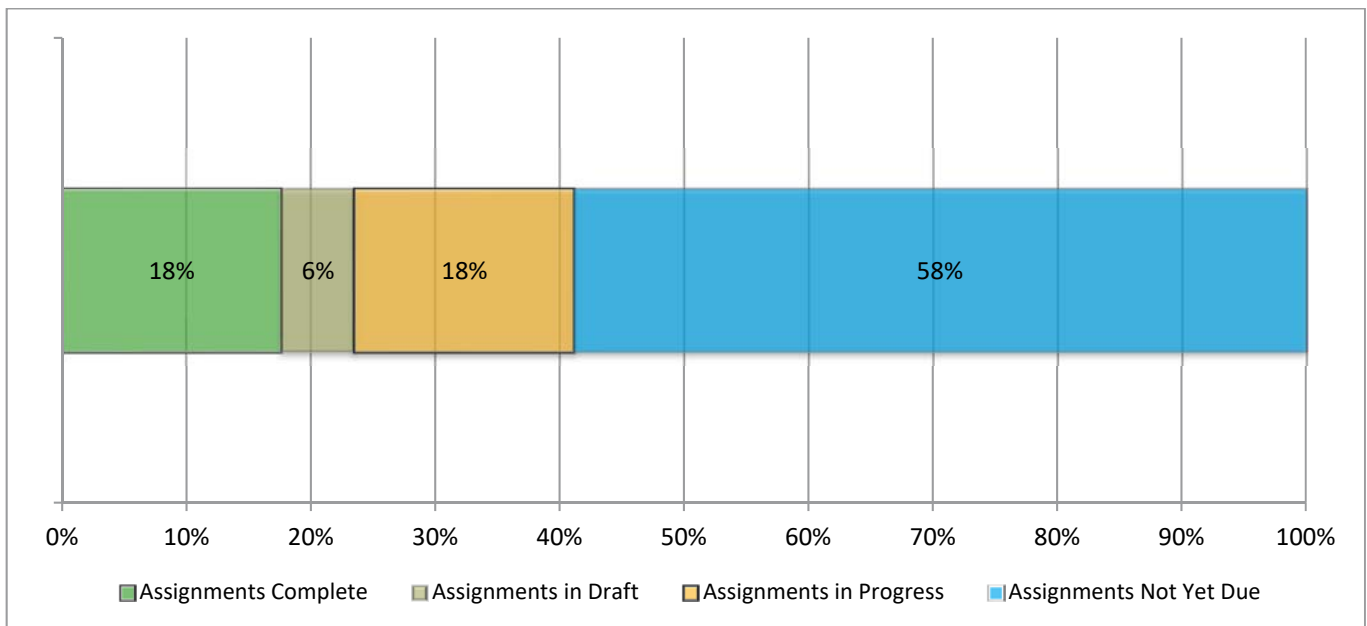
23 July 2019

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1 INTRODUCTION

The Internal Audit Plan for 2019/20 was approved by the former Corporate Governance Group on 7 February 2019. Below provides a summary update on progress against that plan and summarises the results of our work to date. Please see chart below for current progress with the Plan.



2 REPORTS CONSIDERED AT THIS GOVERNANCE SCRUTINY GROUP

The Executive Summary and Key Findings of the assignment below is attached to this progress report.

Assignments	Status	Opinion issued	Actions agreed		
			H	M	L
Disabled Facilities Grants (1.19/20)	Final		0	1	4
Corporate Governance (2.19/20)	Final		0	0	1
Housing Benefits (3.19/20)	Final		0	0	1

2.1 Impact of findings to date



Disabled Facilities Grants (1.19/20)

Conclusion: Substantial Assurance

Impact on Annual Opinion: Positive

As a result of testing undertaken, one 'medium' and four 'low' priority findings were identified. Management actions were agreed in respect of all the findings.

The medium priority finding relates to:

- For a sample of 20 DFG works undertaken during the last year it was noted that in seven cases the costs of the works were greater than £5k, however, notification was not sent to the Business Support Unit to register a land charge on the Total Land Charges Register.



Corporate Governance (2.19/20)

Conclusion: Substantial Assurance

Impact on Annual Opinion: Positive

As a result of testing, one 'low' priority management action was identified, and this was agreed by management.



Housing Benefits (3.19/20)

Conclusion: Substantial Assurance

Impact on Annual Opinion: Positive

As a result of testing, one 'low' priority management action was identified, and this was agreed by management.

3 LOOKING AHEAD

Assignment area	Timing per approved IA plan 2019/20	Status
Building Control	Quarter 3	Draft Report Issued
Land Charges	Quarter 2	In Progress
Treasury Management, Cash and Banking	Quarter 2	In Progress
Fraud – Annual Report	Quarter 4	In Progress
Business Support Unit	Quarter 1	Not Yet Due – moved to Quarter 2
Insurance	Quarter 2	Not Yet Due
Creditors and e-Procurement	Quarter 2	Not Yet Due
Enforcement – Statutory Nuisance	Quarter 3	Not Yet Due
Garden Waste	Quarter 3	Not Yet Due
Payroll	Quarter 3	Not Yet Due
IT	Quarter 3	Not Yet Due
Main Accounting	Quarter 4	Not Yet Due
Property Leases / Rent	Quarter 4	Not Yet Due
Follow Up	Quarter 4	Not Yet Due

4 OTHER MATTERS

4.1 Changes to the audit plan

There have been no changes made to the Internal Audit Plan.

4.2 Quality Assurance and Continual Improvement

To ensure that RSM remains compliant with the PSIAS framework we have a dedicated internal Quality Assurance Team who undertake a programme of reviews to ensure the quality of our audit assignments. This is applicable to all Heads of Internal Audit, where a sample of their clients will be reviewed. Any findings from these reviews being used to inform the training needs of our audit teams.

The Quality Assurance Team is made up of: Ross Wood (Manager, Quality Assurance Department) with support from other team members across the Department. All reports are reviewed by James Farmbrough as the Head of the Quality Assurance Department.

This is in addition to any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments.

4.3 Post Assignment Surveys

We are committed to delivering an excellent client experience every time we work with you. Your feedback helps us to improve the quality of the service we deliver to you. Currently, following the completion of each product we deliver we attached a brief survey for the client lead to complete.

We would like to give you the opportunity to consider how frequently you receive these feedback requests; and whether the current format works. Options available are:

- After each product (current option);
- Monthly / quarterly / annual feedback request; and
- Executive lead only, or executive lead and key team members.

FOR FURTHER INFORMATION CONTACT

Chris Williams, Head of Internal Audit

chris.williams@rsmuk.com

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Tollhouse Hill
Nottingham NG1 5FS

Phone: 01159 644450

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rsmuk.com

This report is solely for the use of the persons to whom it is addressed. To the fullest extent permitted by law, RSM Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.

The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

Our report is prepared solely for the confidential use of Rushcliffe Borough Council, and solely for the purposes set out herein. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from RSM Risk Assurance Services LLP for any purpose or in any context. Any third party which obtains access to this report or a copy and chooses to rely on it (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

This report is released to you on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.

We have no responsibility to update this report for events and circumstances occurring after the date of this report.

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DISABLED FACILITIES GRANTS - DETAILED FINDINGS

Categorisation of internal audit findings	
Priority	Definition
Low	There is scope for enhancing control or improving efficiency and quality.
Medium	Timely management attention is necessary. This is an internal control risk management issue that could lead to: Financial losses which could affect the effective function of a department, loss of controls or process being audited or possible regulatory scrutiny/reputational damage, negative publicity in local or regional media.
High	Immediate management attention is necessary. This is a serious internal control or risk management issue that may lead to: Substantial losses, violation of corporate strategies, policies or values, regulatory scrutiny, reputational damage, negative publicity in national or international media or adverse regulatory impact, such as loss of operating licences or material fines.

This report has been prepared by exception. Therefore, we have included in this section, only those risks of weakness in control or examples of lapses in control identified from our testing and not the outcome of all internal audit testing undertaken.

Ref	Control	Adequate control design	Controls complied with	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
5	A land charge is placed on the property register to ensure that any DFG costs between £5k and £10k on applicant owner properties can be clawed back if the property is sold within 10 years. The Principal Officer (Food, Health and Safety and Housing) is responsible for notifying the Council's Business Support Unit of the land	Yes	No	Of the 20 DFG applications tested, it was established that in seven cases the properties were owned by the applicants and the costs were greater than £5k. A review of the Total Land Charges (TLC) Register established that in all seven cases the Business Support Unit who are responsible for updating the TLC Register had not been notified to	Medium	a) The process of notifying the Business Support Unit to update the Total Land Charges database has been reviewed and changed as from April 2019. From April 2019, once the final payment has been made for the Disabled Facilities Grant works, the designated member of staff responsible for land charges will be notified by designated member of staff responsible for processing the invoices for payments to the contractors to	30 April 2019	Business Support Unit

Page 19

Risk: Adequate health and safety procedures not in place with third parties, including contractual arrangements and data is not stored securely on the health and safety system used by the Council.

Ref	Control	Adequate control design	Controls complied with	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
	charges to be placed on the property register soon after the works have been completed and the payment of the grant has been made.			<p>register the land charges on the TLC Register.</p> <p>Due to changes in staff in the Business Support Unit we were not able to establish the last time, notification was received regarding placing a land charge on the TLC Register for Disabled Facilities Grants.</p> <p>Where the TLC Register is not updated with the land charges, there is a risk that inaccurate information may be provided to solicitors and may also result in a financial loss to the Council.</p>		<p>update the Total Land Charges Register.</p> <p>b) A review will be undertaken:</p> <p>i) To establish when the Business Support unit were last notified of any applicable land charges in relation to Disabled Facilities Grants;</p> <p>ii) To identify any cases where the Disabled Facilities Grants paid were greater than £5k and the Business Support Unit have not been notified; and</p> <p>iii) The cases identified will be notified to Business Support Unit for inclusion on the Total Land Charges Register.</p>		Principal Officer (Food, Health and Safety and Housing)



RUSHCLIFFE BOROUGH COUNCIL

Internal Audit Progress Report

Governance Scrutiny Group

17 September 2019

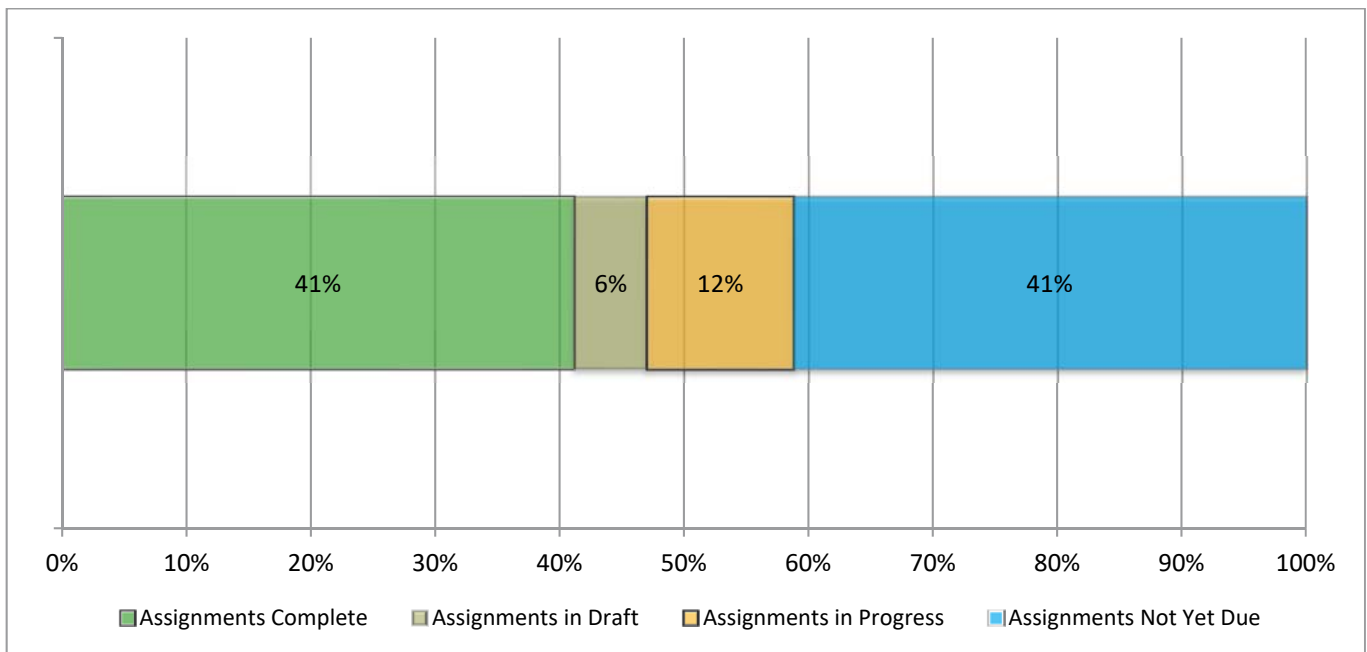


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1 INTRODUCTION

The Internal Audit Plan for 2019/20 was approved by the former Corporate Governance Group on 7 February 2019. Below provides a summary update on progress against that plan and summarises the results of our work to date. Please see chart below for current progress with the Plan.



2 REPORTS CONSIDERED AT THIS GOVERNANCE SCRUTINY GROUP

The Executive Summary and Key Findings of the assignment below is attached to this progress report.

Assignments	Status	Opinion issued	Actions agreed		
			H	M	L
Building Control (4.19/20)	Final		0	3	3
Treasury Management, Cash and Banking (5.19/20)	Final		0	0	0
Land Charges (6.19/20)	Final		0	0	1
Annual Fraud Review	Final	Advisory *			

* A review of the Council's Fraud Annual Report was undertaken and suggestions were provided to management to consider when finalising its Fraud Annual Report.

2.1 Impact of findings to date



Building Control (4.19/20)

Conclusion: Substantial Assurance

Impact on Annual Opinion: Positive

As a result of testing undertaken, three 'medium' and three 'low' priority findings were identified. Management actions were agreed in respect of all the findings.

The medium priority findings relate to:

- The contract between South Kesteven District Council, Rushcliffe Borough Council and Newark and Sherwood District Council for the provision of Building Control services was put into place in 2015 for the period 1 April 2016 and 31 March 2019. The deed of variation to this contract is yet to be signed by the contracting parties.
- For the same sample of 20 applications it was identified that: in one case a receipt could not be located on file; and in nine cases the acknowledgement could not be located on the file.
- For the same sample of 20 applications, testing identified that: in one case the completion certificate was not maintained on file; in one case the Surveyor had recorded onto Uniform that a completion certificate was issued however a copy was not found on file; and in one case on a final inspection extra works were identified and as a result a completion certificate was not issued to the applicant at the time. However, at the time of the audit the application was recorded on Uniform as completed and no evidence could be located on the file to confirm that a further inspection and been carried out and a completion certificate had been issued.



Treasury Management, Cash and Banking (5.19/20)

Conclusion: Substantial Assurance

Impact on Annual Opinion: Positive

Following completion of this audit, we did not consider it necessary to raise any management actions.



Land Charges (6.19/20)

Conclusion: Substantial Assurance

Impact on Annual Opinion: Positive

As a result of testing, one 'low' priority management action was identified, and this was agreed by management.

3 LOOKING AHEAD

Assignment area	Timing per approved IA plan 2019/20	Status
Insurance	Quarter 2	Draft Report Issued
Creditors and e-Procurement	Quarter 2	In Progress
IT	Quarter 3	In Progress – revised date agreed with management
Business Support Unit	Quarter 1	Not Yet Due – revised date agreed with management
Enforcement – Statutory Nuisance	Quarter 3	Not Yet Due
Garden Waste	Quarter 3	Not Yet Due
Payroll	Quarter 3	Not Yet Due
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4.1 Changes to the audit plan

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4.3 Post Assignment Surveys

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We would like to give you the opportunity to consider how frequently you receive these feedback requests; and whether the current format works. Options available are:

- After each product (current option);
- Monthly / quarterly / annual feedback request; and
- Executive lead only, or executive lead and key team members.

APPENDIX A: INTERNAL AUDIT ASSIGNMENTS COMPLETED TO DATE

Report previously seen by the Governance Scrutiny Group and included for information purposes only:

Assignment	Status	Opinion issued	Actions agreed		
			H	M	L
Disabled Facilities Grants (1.19/20)	Final		0	1	4
Corporate Governance (2.19/20)	Final		0	0	1
Housing Benefits (3.19/20)	Final		0	0	1

FOR FURTHER INFORMATION CONTACT

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This report is solely for the use of the persons to whom it is addressed. To the fullest extent permitted by law, RSM Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.

The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

Our report is prepared solely for the confidential use of Rushcliffe Borough Council, and solely for the purposes set out herein. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from RSM Risk Assurance Services LLP for any purpose or in any context. Any third party which obtains access to this report or a copy and chooses to rely on it (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

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We have no responsibility to update this report for events and circumstances occurring after the date of this report.

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BUILDING CONTROL - DETAILED FINDINGS

Categorisation of internal audit findings

Priority	Definition
Low	There is scope for enhancing control or improving efficiency and quality.
Medium	Timely management attention is necessary. This is an internal control risk management issue that could lead to: Financial losses which could affect the effective function of a department, loss of controls or process being audited or possible regulatory scrutiny/reputational damage, negative publicity in local or regional media.
High	Immediate management attention is necessary. This is a serious internal control or risk management issue that may lead to: Substantial losses, violation of corporate strategies, policies or values, regulatory scrutiny, reputational damage, negative publicity in national or international media or adverse regulatory impact, such as loss of operating licences or material fines.

This report has been prepared by exception. Therefore, we have included in this section, only those areas of weakness in control or examples of lapses in control identified from our testing and not the outcome of all internal audit testing undertaken.

Ref	Control	Adequate control design	Controls complied with	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
Area: Contractual Agreement								
1	Contract is in place and signed by both Rushcliffe Borough Council and South Kesteven District Council and records the services to be provided by South Kesteven District Council.	Yes	No	<p>A Building Control Contract is in Place. The contract is between South Kesteven District Council, Rushcliffe Borough Council and Newark and Sherwood District Council and is for period 1 April 2016 to 31 March 2019.</p> <p>A deed of variation has been prepared by the South Kesteven District Council Legal Team and the document states that:</p> <p><i>“This Agreement shall come into force on the Commencement Date and shall continue until 31 March 2020 or until terminated in accordance with the provisions of this Agreement.”</i></p>	Medium	<p>South Kesteven District Council and Rushcliffe Borough Council</p> <p>There have been delays in Legal in preparing the deed of variation by the South Kesteven District Council Legal Team.</p> <p>The deed of variation extending the Building Control Contract for another year to 31 March 2020 has now been prepared and will be signed and dated by all contracting parties (South Kesteven District</p>	31 July 2019	EMBC Building Control Lead Officer - Building Control (Shared Services)

Ref	Control	Adequate control design	Controls complied with	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
				<p>It was however noted that the deed of variation has as yet to be signed by the contracting parties (South Kesteven District Council, Rushcliffe Borough Council and Newark and Sherwood District Council).</p> <p>There is a risk that in an event of a dispute or query the Council may not have a recourse.</p>		Council, Rushcliffe Borough Council and Newark and Sherwood District Council) as soon as possible.		

Ref	Control	Adequate control design	Controls complied with	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
Area: Processing of Applications								
4	Payments are received and receipted in a timely manner. A written acknowledgement is issued to applicants following validation, registration onto the Uniform system and receipt of the correct fee.	Yes	No	<p>EMBC</p> <p>For the same sample of 20 applications testing confirmed that:</p> <p>a) In 19 cases on receipt of the fees a receipt was issued to the applicant and a copy was maintained on file. However, in one case the receipt could not be located on file.</p> <p>There is a risk that the applicant may not be aware of the fees being received by the Team.</p> <p>b) In all cases the validity code for the application was recorded on Uniform.</p> <p>c) In nine cases it could not be confirmed that a written acknowledgement was issued to applicants as a copy could not be located on the file.</p> <p>There is a risk that applicant may not be aware of the application and the fees being received by the Team.</p>	Medium	<p>EMBC</p> <p>Staff will be reminded by email to ensure that:</p> <p>a) A copy of the receipt is maintained on file with the application.</p> <p>b) A written acknowledgement is issued to applicants following validation, registration onto the Uniform system and receipt of the correct fee.</p>	31 July 2019	EMBC Building Control Lead Officer - Building Control (Shared Services)
6	Upon satisfactory completion of works, a Completion Certificate is issued to the applicant signed off by authorised officers (Assistant Director, Commercial and Operational and an	Yes	No	<p>EMBC</p> <p>For the same sample of 20 applications testing confirmed that:</p> <p>a) In one case the completion certificate could not be located on file.</p> <p>b) In one case the notes states a copy of the completion certificate was issued however a copy of the</p>	Medium	<p>EMBC</p> <p>Staff will be reminded by email to ensure that a copy of the certificate issued to the applicant is maintained on file.</p>	31 July 2019	EMBC Building Control Lead Officer - Building Control (Shared Services)

Ref	Control	Adequate control design	Controls complied with	Audit findings and implications	Priority	Action for management	Implementation date	Responsible owner
	authorised officer (Surveyor).			<p>completion certificate could not be located on file.</p> <p>c) In one case on final inspection extra works were identified and notified to the applicant and a completion certificate was not issued. It was however noted that the application was recorded as "completed" on Uniform.</p> <p>There is a risk that in event of a query the Council may not be able to evidence that a completion certificate was issued.</p>				

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Governance Scrutiny Group

Tuesday, 17 September 2019

Annual Audit Letter

Report of the Executive Manager – Finance and Corporate Services

1. Purpose of report

- 1.1. The attached letter from Mazars summarises progress on the audit process for the 2018/19 financial year. It reiterates the key conclusions of the Auditors' Report on the 2018/19 Accounts and the Report to those Charged with Governance, both of which were considered by the Governance Scrutiny Group on 23 July 2019.
- 1.2. No actions are required in relation to the report. The report is positive given no major concerns have been raised.

2. Recommendation

It is RECOMMENDED that the Governance Scrutiny Group note the receipt of the Annual Audit Letter.

3. Reasons for Recommendation

- 3.1. To ensure that due regard has been given to issues and concerns raised by the Council's external auditors.

4. Supporting Information

- 4.1. The Annual Audit Letter for 2018/19 is attached at Appendix A.
- 4.2. An additional £750 than previously notified has been charged in relation to assessing the Council's risk against the McCloud judgement (pensions transition).
- 4.3. Pleasingly, no significant issues have arisen during the 2018/19 financial year.

5. Risks and Uncertainties

- 5.1. There are no issues arising from this report.

6. Implications

6.1. Financial Implications

Audit costs are covered by existing budget provision.

6.2. Legal Implications

There are no legal implications connected to the recommendations of this report.

6.3. Equalities Implications

There are no equalities implications connected to the recommendations of this report.

6.4. Section 17 of the Crime and Disorder Act 1998 Implications

There are no Section 17 implications connected to the recommendations of this report.

7. Link to Corporate Priorities

7.1. External audit exists to provide the public, members and other stakeholders that the Council is conducting its affairs in an efficient and effective manner.

8. Recommendations

It is RECOMMENDED that the Governance Scrutiny Group note the receipt of the Annual Audit Letter.

For more information contact:	Peter Linfield Executive Manager - Finance and Corporate Services Tel: 0115 9148439 plinfield@rushcliffe.gov.uk
Background papers available for Inspection:	
List of appendices:	Appendix A – Mazars Annual Audit Letter 2018/19

Annual Audit Letter

Rushcliffe Borough Council

Year ending 31 March 2019





CONTENTS

1. Executive summary
2. Audit of the financial statements
3. Value for Money conclusion
4. Other reporting responsibilities
5. Our fees
6. Forward look

Our reports are prepared in the context of the 'Statement of responsibilities of auditors and audited bodies' issued by Public Sector Audit Appointments Ltd. Reports and letters prepared by appointed auditors and addressed to members or officers are prepared for the sole use of the Council and we take no responsibility to any member or officer in their individual capacity or to any third party.

Mazars LLP is the UK firm of Mazars, an international advisory and accountancy group. Mazars LLP is registered by the Institute of Chartered Accountants in England and Wales.

1. EXECUTIVE SUMMARY

Purpose of the Annual Audit Letter

Our Annual Audit Letter summarises the work we have undertaken as the auditor for Rushcliffe Borough Council (the Council) for the year ended 31 March 2019. Although this letter is addressed to the Council it is designed to be read by a wider audience including members of the public and other external stakeholders.

Our responsibilities are defined by the Local Audit and Accountability Act 2014 (the 2014 Act) and the Code of Audit Practice issued by the National Audit Office (the NAO). The detailed sections of this letter provide details on those responsibilities, the work we have done to discharge them, and the key findings arising from our work. These are summarised below.

Area of responsibility	Summary
Audit of the financial statements	<p>Our auditor's report issued on 31 July 2019 included our opinion that the financial statements:</p> <ul style="list-style-type: none">• give a true and fair view of the Council's financial position as at 31 March 2019 and of its expenditure and income for the year then ended; and• have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2018/19
Other information published alongside the audited financial statements	<p>Our auditor's report issued on 31 July 2019 included our opinion that:</p> <ul style="list-style-type: none">• The other information in the Statement of Accounts is consistent with the audited financial statements.
Value for Money conclusion	<p>Our auditor's report concluded that we are satisfied that in all significant respects, the Council has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2019.</p>
Reporting to the group auditor	<p>In line with group audit instructions issued by the NAO, on 31 July 2019 we reported to the group auditor in line with the requirements applicable to the Council's Whole of Government Accounts (WGA) return.</p>
Statutory reporting	<p>Our auditor's report confirmed that we did not use our powers under s24 of the 2014 Act to issue a report in the public interest or to make written recommendations to the Council.</p>

2. AUDIT OF THE FINANCIAL STATEMENTS

Opinion on the financial statements

Unqualified

The scope of our audit and the results of our work

The purpose of our audit is to provide reasonable assurance to users that the financial statements are free from material error. We do this by expressing an opinion on whether the statements are prepared, in all material respects, in line with the financial reporting framework applicable to the Council and whether they give a true and fair view of the Council's financial position as at 31 March 2019 and of its financial performance for the year then ended.

Our audit was conducted in accordance with the requirements of the Code of Audit Practice issued by the NAO, and International Standards on Auditing (ISAs). These require us to consider whether:

- the accounting policies are appropriate to the Council's circumstances and have been consistently applied and adequately disclosed;
- the significant accounting estimates made by management in the preparation of the financial statements are reasonable; and
- the overall presentation of the financial statements provides a true and fair view.

Our auditor's report, issued to the Council on 31 July 2019, stated that, in our view, the financial statements give a true and fair view of the Council's financial position as at 31 March 2019 and of its financial performance for the year then ended.

Our approach to materiality

We apply the concept of materiality when planning and performing our audit, and when evaluating the effect of misstatements identified as part of our work. We consider the concept of materiality at numerous stages throughout the audit process, in particular when determining the nature, timing and extent of our audit procedures, and when evaluating the effect of uncorrected misstatements. An item is considered material if its misstatement or omission could reasonably be expected to influence the economic decisions of users of the financial statements.

Judgements about materiality are made in the light of surrounding circumstances and are affected by both qualitative and quantitative factors. As a result we have set materiality for the financial statements as a whole (financial statement materiality) and a lower level of materiality for specific items of account (specific materiality) due to the nature of these items or because they attract public interest. We also set a threshold for reporting identified misstatements to the Governance Scrutiny Group. We call this our trivial threshold.

The table below provides details of the materiality levels applied in the audit of the financial statements for the year ended 31 March 2019:

Financial statement materiality	Our financial statement materiality is based on 2% of Gross Revenue Expenditure at a Surplus/Deficit on Provision of Services level (Group Accounts)	£829,000
Trivial threshold	Our trivial threshold is based on 3% of financial statement materiality.	£25,000

We have applied a lower level of materiality to the following areas of the accounts:

Specific materiality	• Officers' Remuneration	£5,000 per individual officer
	• Members' Allowances	£41,000
	• Audit Fee	£7,000
	• Termination Benefits	£10,000

1. Executive summary

2. Audit of the financial statements

3. Value for Money conclusion

4. Other reporting responsibilities

5. Our fees

6. Forward look

2. AUDIT OF THE FINANCIAL STATEMENTS (CONTINUED)

Our response to significant risks

As part of our continuous planning procedures we considered whether there were risks of material misstatement in the Council's financial statements that required special audit consideration. We reported significant risks identified at the planning stage to the Governance Scrutiny Group within our Audit Strategy Memorandum and provided details of how we responded to those risks in our Audit Completion Report. The table below outlines the identified significant risks, the work we carried out on those risks and our conclusions.

Identified significant risk	Our response	Our findings and conclusions
<p>Management override of controls</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>	<p>We addressed this risk by performing audit work in the following areas:</p> <ul style="list-style-type: none"> documenting our understanding of the processes and controls in place to mitigate the risks identified; testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements; evaluating the business rationale for any significant transactions outside the course of the business; understanding the oversight given by those charged with governance of management process over fraud; making enquiries of management and Internal Audit regarding actual or any suspicions of fraud; and considering whether the Council's accounting policies are consistent with industry standards. 	<p>There were no matters arising from our work on management override of controls.</p>
<p>Valuation of property, plant and equipment</p> <p>The Council's accounts contain material balances relating to its holding of property, plant and equipment, investment properties and assets held for sale, with the majority of land and building assets required to be carried at valuation. Due to the high degree of estimation uncertainty associated with those held at valuation, we determined there was a significant audit risk in this area.</p>	<p>We addressed this risk through:</p> <ul style="list-style-type: none"> reconciling valuations from the valuer's report to those recorded in the Fixed Asset Register; testing a sample of assets valued during the year to valuation reports; where material, testing the basis for impairment of assets, the value and correct accounting treatment; critically assessing the Council's valuer's scope of work and methodology used; and considering the impact of any assets not valued during the year. 	<p>The procedures we have undertaken have not identified any material errors or uncertainties in the financial statements.</p>

2. AUDIT OF THE FINANCIAL STATEMENTS (CONTINUED)

Identified significant risk	Our response	Our findings and conclusions
<p>Defined benefit liability valuation</p> <p>The Council's accounts contain material liabilities relating to the local government pension scheme. The Council uses an actuary to provide an annual valuation of these liabilities in line with the requirements of IAS 19 Employee Benefits. Due to the high degree of estimation uncertainty associated with this valuation, we determined there was a significant risk in this area.</p>	<p>We addressed this risk through:</p> <ul style="list-style-type: none"> • Reviewing the appropriateness of the Pension Asset and Liability valuation methodologies applied by the Pension Fund Actuary, and the key assumptions included within the valuation. This included comparing them to expected ranges, utilising information provided by PWC, the consulting actuary engaged by the National Audit Office; and • Agreeing the data in the IAS 19 valuation report provided by the Fund Actuary for accounting purposes to the pension accounting entries and disclosures in the Council's financial statements. • Critically assessing the competency, objectivity and independence of the Nottinghamshire Pension Fund's Actuary, Barnett Waddingham; • Liaising with the auditors of the Nottinghamshire Pension Fund to gain assurance that the controls in place at the Pension Fund are operating effectively. This included 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; and • Performing a walkthrough of payroll transactions at the Council to understand how pension contributions which are deducted and paid to the Pension Fund by the Council. 	<p>A material adjustment was made, increasing the Council's net pension liability, due to the impact of two on going legal cases (Guaranteed Minimum Pension equalisation and the McCloud judgement) that were not taken into account by the Council's actuary in their original valuation, in addition to updating estimated asset return values to an actual basis. This resulted in a revised actuarial report being received and extra work being completed on the revised amendments to the accounts.</p> <p>Our work provided the assurance sought and we were satisfied the local government pensions liability was not materially misstated.</p>

2. AUDIT OF THE FINANCIAL STATEMENTS

Internal control recommendations

As part of our audit we considered the internal controls in place that are relevant to the preparation of the financial statements. We did this to design audit procedures that allow us to express our opinion on the financial statements, but this did not extend to us expressing an opinion on the effectiveness of internal controls. We did not identify any significant deficiencies in internal control as part of our audit.

3. VALUE FOR MONEY CONCLUSION

Value for Money conclusion

Unqualified

Our approach to Value for Money

We are required to consider 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 conclusion, and sets out the criterion and sub-criteria that we are required to consider.

The overall criterion is that, 'in all significant respects, the Council had proper arrangements to ensure it took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people.' To assist auditors in reaching a conclusion on this overall criterion, the following sub-criteria are set out by the NAO:

- Informed decision making
- Sustainable resource deployment
- Working with partners and other third parties

The NAO's guidance requires us to carry out work to identify whether or not a risk to the Value for Money conclusion exists. Risk, in the context of our Value for Money work, is the risk that we come to an incorrect conclusion rather than the risk of the arrangements in place at the Council being inadequate. In our Audit Completion Report, we reported that we had identified two significant Value for Money risks. The work we completed in relation to the significant audit risks is outlined on the following pages, which supported our auditor's report, issued to the Council on 31 July 2019, that, in all significant respects, the Council put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ended 31st March 2019.

VALUE FOR MONEY: SIGNIFICANT AUDIT RISK

Delivery of Budgets and Financial Resilience

The continual pressures on Local Government finances are well documented and led to another challenging budget setting process for 2018/19. The Council set a balanced budget on 5 Feb 2018 after identifying the need for an additional £195k savings in its MTFP.

The Q3 outturn position projects a £1m underspend against the revenue budget. These savings are due in the main due to one off items, namely, additional planning income resulting from housing growth in the borough, additional business rates income from a renewable energy source and a return from the Nottinghamshire Business Rates Pool surplus for 2017/18. There has also been a £12.7m underspend in the capital budget.

The Council has a transformation strategy in place until 2022/23 and this ensures that the Council can deliver a balanced budget by identifying and monitoring efficiency savings. In January 2019 the overall transformation plan savings are projected to be £924k against a planned outturn of £593k.

The transformation plan and projects will need to be monitored on an ongoing basis to ensure all planned efficiencies are achieved and to ensure the £395k transformation savings required in 2019/20 as per the MTFP are met. Failure to do this will put additional pressure on the use of reserves which is due to be £294k in 2019/20, with additional calls in reserves in future years. Whilst the 2019/20 MTFS has yet to be approved by Full Council ongoing work with officers and members should ensure a balanced budget for 2019/20 with a revised Transformation Strategy until 2023/24.

There will be significant changes in Local Government finances over the next few years, which will culminate in a major change in the way Local Government is financed from 2020/21 onwards. These include the 2019 Spending Review, the Fair Funding Review and the introduction of 75% local retention of business rates (up from 50% retention). As a result, the need for savings (or income generation) will continue to have a significant impact on the Council's financial resilience and reduce the burden on the need to utilise reserves to plug any deficits in the budget.

Value for Money Arrangements Affected: Deploying resources in a sustainable manner.

Our Response

We reviewed whether the Council has arrangements in place to ensure financial resilience, specifically whether the Medium Term Financial Plan (MTFP) duly took into consideration the latest available information on factors such as: funding reductions; business rate reform; fair funding; salary and general inflation; demand pressures; restructuring costs; and sensitivity analysis given the degree of variability in the above factors. We also reviewed the Council's progress against planned savings in 2018/19 via its transformation strategy; progress to identify savings for 2019/20 -2021/22; and plans to address budget pressures in the future and as part of this evaluate the impact on the Council's revenue reserves.

Our findings

Outturn

The outturn presented to the Council's Cabinet on 11 June 2019 reported a net revenue budget under-spend of £0.251m on services in 2018/19, which enabled a further £0.228m (after financing £23k of capital expenditure from reserves) to be transferred to reserves. A total of £1.310m was transferred to General fund reserves at the year end. There were no material variances between budget and outturn. The main reason for the increased surplus being an increase in planning, investment and car park income. Achieving a further £0.228m surplus above the planned year end position of £1.028m demonstrates the Council's ability to deliver financial performance within planned control measures, including the delivery of savings and services in line with the transformation plan.

Medium Term Financial Plan (MTFP) and Transformation Plan

The Council's MTFP was approved by Cabinet on 19 February 2019 providing indicative financial projections through to 2023/24. The plan has been developed by looking to constrain council spend while identifying efficiencies and increasing income – particularly through commercialisation. Further work is required to firm up specific saving plans for 2020/21 and beyond and the outcome of the Fair Funding review will help inform the Council's plans. The transformation strategy savings built into the budget are £0.254m in 2019/20 rising to £0.520m in 2020/21 and dropping to £0.039m in 2023/24, a cumulative efficiency saving of £1.34m over the next 5 years. The achievement of these planned transformation savings, alongside the growth in commercial income (projected to be £2.54m in 2023/24) will be crucial in ensuring the level of reserves are maintained as planned and they will require ongoing monitoring.

General Reserves

The Council's planned use of general reserves ensures the MTFP remains in balance. The Council recognises the key issue is the management of general reserves to a level that ensures it remains financially resilient and able to deliver sustainable services, whilst insulating it against significant financial risk. Without ongoing monitoring and action, the Council's reserves may deteriorate. Over the three years to 2021/22, the level of general fund reserves remains at £2.6m each year and it is over this period, we judge it most relevant to base our Value for Money Conclusion on. The earmarked reserves as at the end of March 2019 are £11.818m with a planned increase to £14.066m by 2021/22. As the Council moves into 2023/24, the general fund reserves are expected to be maintained at £2.6m with £15.080m of earmarked reserves which if achieved leaves the Council in a healthy position to deal with most financial uncertainty.

VALUE FOR MONEY: SIGNIFICANT AUDIT RISK

Expenditure in relation to Commercialisation

In response to falling central government funding levels, increases in service demands and to provide medium and long term resources for future capital expenditure many local authorities, including Rushcliffe, are looking at innovative ways of both securing additional income streams, in a move to becoming self-financing. The Council has specifically identified the use of its capital and treasury activities as one way of achieving these objectives and has proposed in 2018/19 that £20m is made available for commercialisation and the acquisition of commercial property/capital investment/commercial loans as a means of income generation (an increase of £4.5m from the prior year). Governance structures have been set up and all work is led by an established commercialisation board. Currently all investment is financed internally and no borrowing has occurred.

The continuing challenges the Council faces are not new and are not unique to Rushcliffe Borough Council. However, the challenges do present a significant Value for Money risk in respect of the need to consider whether the Council has exposed itself to risks that it has not anticipated, including, poor financial forecasting, not having sufficient commercial expertise; and poor investment decisions by not undertaking sufficient legal and due diligence work and not investing in existing proven commercial property whose revenue stream can be more accurately valued. The Council has also set up a holding company in 2018/19 which sits above its subsidiary company Streetwise Environmental Limited. The holding company has been set up to enable any future work with joint ventures or to enable future subsidiary companies to be set up as quickly and efficiently as possible as part of the commercialisation strategy.

Value for Money Arrangements Affected: Deploying resources in a sustainable manner and Informed Decision Making.

Our Response

We reviewed whether the Council has arrangements in place to ensure it does not expose itself to too much financial risk through its commercial capital investment decisions, reviewing whether the Council has:

- Ensured that it has been mindful of changes in the accounting and regulatory environment within any sensitivity analysis being conducted as part of its capital investment decision making process;
- Ensured that an appropriate level of legal and due diligence work has been undertaken prior to making specific capital investment decisions;
- Responded appropriately to the revised Statutory Guidance on Local Government Investments, to ensure that there is appropriate transparency to understand the exposure that the Council has as a result of its borrowing and capital investment decisions; and
- Ensured that Members have sufficient expertise to understand the complex transactions that they have ultimate responsibility for approving.

Our findings

A revised Asset Investment Strategy 2018-2022 was approved by Council in September 2017. As part of the Strategy an Asset Investment Group was set up with delegated powers to make decisions and purchase commercial investments using the allocated asset investment pot of £10.5 million (which now stands at £20m). The Group membership consists of the Chief Executive, Deputy Chief Executive and S151 officer as well as the leader and the portfolio holders for Finance and Growth and Development. The group work closely with qualified council officers such as the internal valuer, finance staff and legal officers to consider each potential investment prior to acquisition and use a property and investment matrix to document and risk assess each potential investment as part of the due diligence process. Any decisions made require a minimum of 2 officers and 2 members from the Committee.

Each year a summary of all investments held are reported to the Governance Group via the Investment Strategy which includes the risk property matrix for all assets acquired in the year. We found that the Council try to invest in the Borough wherever possible and diversify the range of investments held to spread the potential risk. There are currently 3 investments outside the Borough (Castle Donnington, Finch Close and Bardon – making up £3.76m of the total investments of £15.24m. During 2018/19 2 new commercial investments have been purchased. All investments made are adequately reported in the Investment Strategy.

All investment returns were considered with the lowest gross rate of return 4.31% and the highest 6.98%, with an average gross yield of 5.9%. The NCC loan and the Co-op both have gross returns of under 5% which was the average rate of return set in the original strategy. Income after costs is expected to be £0.909m in 2019/20 rising to £1.5m in 2023/24. Risks versus rewards need to be continually monitored to ensure the Council is obtaining sufficient returns on all investments, particularly taking into account the net return after costs.

As part of our work we found that the Council were aware of the accounting and regulatory requirements, particularly the fact that borrowing in advance for future gain should not occur and also aware of CIPFAs increased focus on out of area investments. As the Council are not borrowing to invest at the moment they are not currently subject to this regulatory risk, however moving forward consideration does need to be given to this as well as the justification behind any out of area investments.

We understand the underspend of £4.761m will be carried forward into 2019/20.

4. OTHER REPORTING RESPONSIBILITIES

Exercise of statutory reporting powers	No matters to report
Completion of group audit reporting requirements	Consistent
Other information published alongside the audited financial statements	Consistent

The NAO's Code of Audit Practice and the 2014 Act place wider reporting responsibilities on us, as the Council's external auditor. We set out below, the context of these reporting responsibilities and our findings for each.

Matters on which we report by exception

The 2014 Act provides us with specific powers where matters come to our attention that, in our judgement, require reporting action to be taken. We have the power to:

- issue a report in the public interest;
- make statutory recommendations that must be considered and responded to publicly;
- apply to the court for a declaration that an item of account is contrary to law; and
- issue an advisory notice under schedule 8 of the 2014 Act.

We have not exercised any of these statutory reporting powers.

The 2014 Act also gives rights to local electors and other parties, such as the right to ask questions of the auditor and the right to make an objection to an item of account. We did not receive any such objections or questions.

Reporting to the NAO in respect of Whole of Government Accounts consolidation data

The NAO, as group auditor, requires us to complete the WGA Assurance Statement in respect of its consolidation data. We submitted this information to the NAO on 31 July 2019.

Other information published alongside the financial statements

The Code of Audit Practice requires us to consider whether information published alongside the financial statements is consistent with those statements and our knowledge and understanding of the Council. In our opinion, the other information in the Statement of Accounts is consistent with the audited financial statements.

5. OUR FEES

Fees for work as the Council's auditor

We reported our proposed fees for the delivery of our work in the Audit Strategy Memorandum, presented to the Corporate Governance Group in March 2019.

We have completed our work for the 2018/19 financial year, but at the time of producing this report, we have not yet finalised our audit fees for the year. We carried out additional work to address the risk of material misstatement on the Council's pension liability, arising from the actuarial impact of GMP and McCloud, as described on page 5, resulting in a proposed additional fee of £750. Whilst approved by the Executive Manager – Finance and Corporate Services this fee variation also requires the approval of Public Sector Audit Appointments Limited, which manages the contracts for our work before it can be finalised.

Area of work	2018/19 proposed fee	2018/19 final fee ***
Delivery of audit work under the NAO Code of Audit Practice	£31,792 plus VAT	£32,542 plus VAT

*** Please note that at the time of producing this report, the audit fee has not yet been finalised.

Fees for non-PSAA work

We have been appointed as auditor for the Council's subsidiary, Streetwise Environmental Limited for 2018/19. The agreed fee for this audit is £6,000 plus VAT.

We are satisfied this appointment does not impact our independence or objectivity to the audit of the Council.

6. FORWARD LOOK

Audit Developments

Code of Audit Practice

The Code of Audit Practice sets out what local auditors of relevant local public bodies are required to do to fulfil their statutory responsibilities under the Local Audit and Accountability Act 2014. We have responded to the National Audit Office's consultation on the content of the Code (<https://www.nao.org.uk/code-audit-practice/about-code/>).

A new Code will be laid in Parliament in time for it to come in to force no later than 1 April 2020.

Financial Resilience

Fair Funding Review

The Council will need to incorporate the outcome of the Spending Review, due in the latter half of 2019, to its Medium Term Financial Plan. The Spending Review will set out the department allocations for 2020/21 and potentially beyond. Regardless of the timing and period covered by the Spending Review, the Council recognises the key issue is the management of general reserves to a level that ensures it remains financially resilient and able to deliver sustainable services. It must, therefore, ensure it clarifies and quantifies how it will bridge the funding gap through planned expenditure reductions and/ or income generation schemes.

Commercialisation

The National Audit Office will be publishing a report on Commercialisation during 2019. Depending on the Council's appetite for Commercialisation, we would expect the Council to consider the outcome of the report and ensure any lessons learnt are incorporated into business practice.

Further, the UK Debt Management Office's Annual Report, published on 23 July 2019, reported that, as at 31 March 2019, the Public Works Loan Board's loan book was £78.3 billion with 1,308 new loans totalling £9.1 billion advanced during the year. As a result, we expect local authorities to clearly demonstrate:

- the value for money in the use of Public Works Loan Board funds to acquire commercial property; and
- the arrangements for loan repayment through the updated Statutory Guidance on Minimum Revenue Provision in 2019/20, 2020/21 and beyond.

Financial Reporting

UK Local Government Annual Accounts

The CIPFA/LASAAC Local Authority Code Board specifies the financial reporting requirements for UK local government. A consultation is underway to inform the direction and strategy for local government annual accounts. We will be submitting our response and suggest practitioners also voice their opinion.

Lease accounting

The implementation of IFRS 16 Leases in the Code is delayed until 1 April 2020. The Council will need a project plan to ensure the data analysis and evaluation of accounting entries is completed in good time to ensure any changes in both business practice and financial reporting are captured.

6. FORWARD LOOK (CONTINUED)

Next year's audit and how we will work with the Council

We will focus our work on the risks that your challenges present to your financial statements and your ability to maintain proper arrangements for securing value for money.

In the coming year we will continue to support the Council by:

- continued liaison with the Council's Internal Auditors to minimise duplication of work;
- Attending Governance Scrutiny Group meetings and presenting an Audit Progress Report including updates on regional and national developments; and
- hosting events for staff, such as our Local Government Accounts workshop.

We will meet with the Council to identify any learning from the 2018/19 audit and will continue to share our insights from across local government and relevant knowledge from the wider public and private sector.

In terms of the technical challenges that officers face around the production of the statement of accounts, we will continue to work with them to share our knowledge of new accounting developments and we will be on hand to discuss any issues as and when they arise.

The Council has taken a positive and constructive approach to our audit and we wish to thank Members and officers for their support and co-operation during our audit.

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Governance Scrutiny Group

Tuesday, 17 September 2019

Risk Management Progress Report

Report of the Executive Manager – Transformation

1. Purpose of report

- 1.1. This report provides an update on the progress made since the last meeting on 23 July 2019. It provides a summary of risks in the Council's Risk Registers that have changed; and work relating to the Council's emergency planning and business continuity functions, including a Brexit update.

2. Recommendation

It is RECOMMENDED that Governance Scrutiny Group:

- a) note the contents of this report;
- b) consider the actions taken to review the risk management arrangements; and
- c) consider the work of the Emergency Planning Officer and endorse the work of the Local Resilience Forum.

3. Supporting Information

3.1. Risk Management Review Update

Risk Management Audit

- 3.2. RSM Tenon have confirmed that no risk management audit is planned for 2019/20; however, other operational audits will continue to take place in this period.

Risk Management Activity

- 3.3. Since the last meeting of this group, the Executive Management Team met on 3 September 2019 as the Council's Risk Management Team, in order to review risks on the register and to make recommendations.
- 3.4. There are currently 33 corporate risks and 26 operational risks on the risk register. The number of risks within the registers will fluctuate throughout the year as active risk management is undertaken. Changing pressures facing local government and the proactive work of managers to identify risks as they emerge will continue to influence new risks added to the register and

demonstrates the Council's aim to be proactive to mitigate risk as soon as possible after identification.

3.5. Examples of risks that have changed following the review process are:

3.6. Risks removed – no risks have been removed since the last report to this group.

3.7. Risks added:

- CRR_FCS22 Uncertainty around Government funding and changes to the business rates system with a one-year financial settlement – new risk due to uncertainty about funding changes and future financial settlements.

3.8. Risks amended:

Assessment changes

- CRR_CO02 Failure of public sector partnerships / withdrawal of financial support – likelihood increase from 2 to 3 (overall score from 4 to 6) as a result of potential loss of funding resulting from restructuring in the local health sector
- OR_CO04 Cost of defending appeals for large scale residential developments and potential award of costs – likelihood reduced from 3 to 2 due to the progress being made with Local Plan Part 2, approval of a number of emerging Part 2 sites (not called in by the National Planning Casework Unit) and reduced risk from predatory applications
- OR_TR14 Partners closure of buildings where RBC has contact points, including RCCC – the risk has occurred due to the forthcoming relocation of West Bridgford Police Station in 2020, and the risk score has therefore changed. Likelihood has increased from 3 to 4 (the relocation is certain) and the Impact has decreased from 3 to 1 as advanced negotiations are underway for an alternative location for the Rushcliffe Community Contact Centre.

Administrational changes

- CRR_FCS07 Central Government policy changes, including impact of Resource and Waste Strategy – risk description amended to include Resource and Waste Strategy
- Business Continuity and Emergency Planning risks moved from Transformation to Neighbourhoods and have been recoded accordingly as the responsibility now resides with the Executive Manager for Neighbourhoods (formerly it was with the Executive Manager - Transformation).

Brexit and the risk of 'No Deal'

3.9. Brexit negotiations

Current position on 17 September 2019 - The Ministry for Housing, Communities & Local Government (MHCLG) requested local authorities to nominate Brexit leads for a 'No Deal' EU Exit.

13 August: A teleconference for all Brexit leads was held by MHCLG and chaired by Rt Hon Robert Jenrick to provide central and consistent information to local authorities.

16 August: Locally weekly teleconferences were set up to take place between local authority chief executives / local authority Brexit leads to share best practise and standardise the approach to public/businesses where possible. As a result of this Rushcliffe Borough Council are now co-ordinating local authority communication leads. A Brexit information page is available on our website <https://www.rushcliffe.gov.uk/communityandliving/brexit>

20 August: Local resilience forums (LRF's) were asked to submit current planning arrangement plans and risk assessments to MHCLG for national review and gap analysis.

20 August: Rushcliffe Borough Council start to hold weekly Brexit meetings to discuss planning arrangements and review a Brexit action plan.

1 September: A national information campaign 'Get ready for Brexit' is launched to help individuals and businesses prepare.

With a particular focus on business preparations and the promotion of the EU settlement scheme.

The Chief Executive of Nottinghamshire County Council remains the regional lead for upper-tier local authorities on EU Exit.

Brexit was discussed at the pre-planned local authority Chief Executive meeting 6 September 2019.

Planning Assumptions – A set of revised national planning assumptions for a 'No deal' Eu Exit were issued in June and August 2019 to Local Resilience Forums.

Next Steps – It is anticipated, though not yet confirmed that the national reporting structure used January – March will be active.

This will include:

- Agency reports and weekly situational reports (sit reps) to MHCLG /Cabinet Office, with the option to be daily in the 14 days before 31 October 2019.
- A multi-agency Brexit Strategy Board teleconference monthly, detailing any impacts that had occurred, resourcing issues and actions being taken.

Emergency Planning Update

- 3.10. Plans – The corporate business continuity plan is being reviewed as part of its 3-year cycle. The plan details the coordination arrangements for the authority should there be a business interruption that affects critical services.

This review will also need to consider the change in personnel and structure of the council and the relocating of teams from the existing depot to new venues.

As part of this review departmental staff are also reviewing their critical service business continuity plans and will be taking part in an exercise discussion at the September leadership forum around their business continuity response to a cyber-attack.

A wider table top exercise is also being planned to take place in January/February 2020 to test business continuity plans.

3.11. Exercises – Emergency planning staff sat in on Exercise Eagemount a Derbyshire joint exercise with Severn Trent water. The exercise looked at the arrangements for the provision of an alternative water supply and the assistance to vulnerable people

3.12. Training:

Emergency Accommodation

Housing staff attended training provided by Nottinghamshire County Council on the emergency accommodation plan. This plan covers county wide arrangements for the assistance to residents who may be evacuated from their homes due to an incident. The plan has flexible options from a short-term place of safety, overnight rest centre to bed and breakfast/ hotel options. The plan is scalable to match the number of people evacuated.

Training for executive managers

As part of multi-agency training to provide sessions for senior staff who would be involved in the command and coordination of a major incident, members of executive management team will this year be attending:

- Strategic coordinating group training
- Tactical coordinating group training
- Leading the Recovery form a major incident
- Multi-agency Operational Response Training.

4. Risks and Uncertainties

4.1. If risks within the Risk Register did not have the correct level of mitigation there would be a heightened threat if a risk occurred. Arrangements are in place to reduce risk by implementation of the Risk Management Strategy.

4.2. It is the responsibility of the Emergency Planning Officer to ensure that there are appropriate measures in place in the event of an emergency occurring.

5. Implications

5.1. Financial Implications

5.1.1. The Risk Management Group ensures that the financial risks of the Council are managed. The SLA with Nottinghamshire County Council to provide an Emergency Planning Service is £25,900.

5.2. Legal Implications

5.2.1. There are no implications in this report, the processes in place provide good risk management.

5.3. Equalities Implications

5.3.1. The impact of Brexit could have an implication for the Equalities and Diversity in the Borough with; nationality, an increase in hate crime, and a risk

to security around protest and disorder if plans are not agreed around information sharing. This risk is noted in the report.

5.4. **Section 17 of the Crime and Disorder Act 1998 Implications**

5.4.1. The Risk Management Group ensure that the section 17 implications are contained within this register.

6. **Link to Corporate Priorities**

All risks within the Corporate Risk Register are linked to one of the Councils' Corporate Priorities:

- Delivering economic growth to ensure a sustainable, prosperous and thriving local economy
- Maintaining and enhancing our residents' quality of life
- Transforming the Council to enable the delivery of efficient high quality services.



















7. **Recommendations**
















It is RECOMMENDED that




- a) the contents of this report are noted;
- b) consideration is given to the actions taken to review the risk management arrangements; and
- c) the Group consider the work of the Emergency Planning Officer and endorse the work of the Local Resilience Forum.

For more information contact:	Peter Linfield Executive Manager - Finance and Corporate Services Tel: 0115 9148479 plinfield@rushcliffe.gov.uk
Background papers available for Inspection:	There are no additional papers
List of appendices:	Appendix A – Risk Registers





















Corporate Risks







Risk Code & Title	Impact	Likelihood	RAG Status	Current Rating
CRR_CO02 Failure of public sector partnerships / withdrawal of financial support	2	3		6
Likelihood increase from 2 to 3 (overall score from 4 to 6) as a result of potential loss of funding resulting from restructuring in the local health sector.				
CRR_CO03 Failure to safeguard children and vulnerable adults	3	1		3
CRR_CO04 Inability to demonstrate a five year supply of deliverable housing sites against the housing target leading to further development on unallocated sites	3	2		6
CRR_FCS01 Failure to properly deal with community governance review legislation, Community Right to Challenge, and nominations for assets of community value	2	2		4
CRR_FCS02 Reduction in Government funding linked to New Homes Bonus	3	2		6
CRR_FCS03 Failure to prevent or detect fraud and corruption	3	2		6
CRR_FCS05 Revaluation of major business rate payer	4	3		12
CRR_FCS06 Lack of funding from partners	2	2		4
CRR_FCS07 Central Government policy changes	3	3		9
CRR_FCS08 Inadequate capital resources	3	2		6
CRR_FCS09 Fee income volatility	2	2		4
CRR_FCS10 Inflationary pressures, particularly utility costs	3	2		6
CRR_FCS11 Increased demand for services	2	3		6
CRR_FCS12 Risk and return from Asset Investment Strategy	3	2		6
CRR_FCS13 Failure to deliver the Transformation Strategy	4	2		8
CRR_FCS20 Failure to properly manage and deliver significant projects	2	2		4
CRR_FCS21 Potential inflationary pressures, with volatility over prediction for budget	2	2		4
CRR_FCS22 Uncertainty around Government funding and changes to the business rates system with a one-year financial settlement	3	3		9
New risk due to uncertainty about funding changes and future financial settlements				
Mitigation for this risk:				
<ul style="list-style-type: none"> • Attending budget workshops and seminars and keeping abreast of latest developments. • Sensitivity analysis and scenario planning as part of budget modelling. 				




CRR_NS08 Failure of internal health and safety compliance or enforcement of health and safety	2	1		2
CRR_NS09 Unforeseen incidents happening at public events	4	2		8
CRR_NS10 Failure of business continuity	3	2		6
CRR_NS11 Ineffective emergency planning arrangements	2	2		4
Former CRR_TR08 and 10 have moved to Neighbourhoods				
CRR_TR04 Failure to properly manage our property assets	3	1		3
CRR_TR07 Equal pay claim	3	2		6
CRR_TR09 ICT supplier goes out of business	3	1		3
CRR_TR11 Insufficient staff capacity - skills, knowledge etc	3	2		6
CRR_TR12 Long term loss/failure of main ICT systems	4	1		4
CRR_TR13 Loss or compromise of sensitive data	3	2		6
CRR_TR14 Short term loss/failure of main ICT systems	2	2		4
CRR_TR16 Threat of major successful cyber-attack	4	2		8
CRR_TR17 Inability to draw down Growth Deal 2 funding within specified timescales	3	4		12
CRR_TR21 Failure to comply with the Data Protection Act	3	2		6
CRR_TR22 Loss or compromise of confidential or restricted information or data	3	2		6
Likelihood increased from 1 to 2 (risk score from 3 to 6) due to a change in the way secure emails are sent between organisations. Protocols are in place to guide officers when sending sensitive data securely.				

Risk Status	
	Alert
	Warning
	OK

Operational Risks

Risk Code & Title	Impact	Likelihood	RAG Status	Current Rating
OR_CO04 Cost of defending appeals for large scale residential developments and potential award of costs	2	2		4
Likelihood has reduced from 3 to 2 (rating down from 6 to 4) due to the progress being made with Local Plan Part 2, approval of a number of emerging Part 2 sites (not called in by the National Planning Casework Unit) and reduced risk from predatory applications.				
OR_CO05 Failure to determine major planning applications within 13 weeks or agreed period	3	1		3
OR_CO06 Loss of income as a result of the refund of planning application fees under the provisions of the Government's Planning Performance and Planning Guarantee	2	2		4
OR_FCS01 Failure to meet major statutory duties or take on board new legislation	2	2		4
OR_FCS03 Inadvertent illegal activity, taking illegal decisions	2	1		2
OR_FCS06 Failure to manage and monitor budget	2	2		4
OR_FCS07 Lack of implementation of financial controls	2	2		4
OR_FCS08 Exposure to breach of VAT rules	3	2		6
OR_FCS09 Loss of capital/lower interest earned on investments, due to current economic climate	4	2		8
OR_FCS10 Reputational risk to the Council following adverse media coverage	2	3		6
OR_NS02 Disruption and lack of fuel preventing collection of domestic waste	2	1		2
OR_NS06 Lack of knowledge of contaminated land	2	1		2
OR_NS20 Significant malfunction of core services/security risk at Council's temporary accommodation premises	2	2		4
OR_NS25 Failure to deliver mandatory DFG grant due to insufficient funding	2	1		2
OR_NS28 Delivery of social rented affordable housing	2	3		6
OR_NS29 Lack of or inappropriate monitoring of the Council's contracts in place	3	1		3
OR_TR04 Failure to manage legionella issues	2	2		4
OR_TR05 Failure to manage asbestos in buildings under our control	2	2		4
OR_TR13 Failure to maintain council owned trees	2	2		4
OR_TR14 Partners closure of buildings where RBC has contact points, including RCCC	1	4		4
The risk has occurred due to the forthcoming relocation of West Bridgford Police Station in 2020, and the score has therefore changed from 9 to 4. Likelihood has increased from 3 to 4 (the relocation is certain) and the Impact has decreased from 3 to 1 as advanced negotiations are				

underway for an alternative location for the Rushcliffe Community Contact Centre.				
OR_TR17 Threat of violence to staff	2	3		6
OR_TR18 Failure to comply with Equality legislation	2	1		2
OR_TR19 Risk to staff health due to their work	2	1		2
OR_TR20 Threat of Industrial Action	2	1		2
OR_TR21 Unauthorised access to IT systems	4	2		8
OR_TR24 Failure to successfully review the day to day operation of the Rushcliffe Arena	2	2		4

Risk Status	
	Alert
	Warning
	OK

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Corporate Governance Group

17 September 2019

Work Programme

Report of the Executive Manager – Finance and Corporate Services

1. Summary

- 1.1. The work programme is a standing item for discussion at each meeting of the Corporate Governance Group. In determining the proposed work programme due regard has been given to matters usually reported to the Group and the timing of issues to ensure best fit within the Council's decision making process.
- 1.2. The table does not take into account any items that need to be considered by the Group as special items. These may occur, for example, through changes required to the Constitution or financial regulations, which have an impact on the internal controls of the Council.

2. Recommendation

It is RECOMMENDED that the Group agrees the work programme as set out in the table below.

3. Reasons for Recommendation

17 September 2019

- Internal Audit Progress Report
- Annual Audit Letter
- Risk Management Update
- Asset Management Plan
- Work Programme

3 December 2019

- Internal Audit Progress Report
- Treasury Management 2019/20 – Six Monthly Update
- Asset Management Plan
- Work Programme

6 February 2019

- Internal Audit Progress Report
- Treasury Management Strategy
- Internal Audit Strategy

- External audit Strategy
- Certification of Grants and Return Annual Report 2017/18
- Work Programme

9 May 2019

- Internal Audit Progress Report
- Internal Audit Annual Report
- Risk Management Progress Report
- Annual Asset and Investment Strategy Report
- Annual Governance Statement
- Work Programme

For more information contact:	Peter Linfield Executive Manager – Finance and Corporate Services 0115 914 8349 plinfield@rushcliffe.gov.uk
Background papers Available for Inspection:	None.
List of appendices (if any):	None.