



WOKINGHAM BOROUGH COUNCIL

A Meeting of the **AUDIT COMMITTEE** will be held in David Hicks 1 - Civic Offices, Shute End, Wokingham RG40 1BN on **WEDNESDAY 25 SEPTEMBER 2019 AT 7.00 PM**

A handwritten signature in black ink, appearing to read 'Susan Parsonage', written in a cursive style.

Susan Parsonage
Chief Executive

Published on 17 September 2019

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WOKINGHAM BOROUGH COUNCIL

Our Vision

A great place to live, an even better place to do business

Our Priorities

Improve educational attainment and focus on every child achieving their potential

Invest in regenerating towns and villages, support social and economic prosperity, whilst encouraging business growth

Ensure strong sustainable communities that are vibrant and supported by well designed development

Tackle traffic congestion in specific areas of the Borough

Improve the customer experience when accessing Council services

The Underpinning Principles

Offer excellent value for your Council Tax

Provide affordable homes

Look after the vulnerable

Improve health, wellbeing and quality of life

Maintain and improve the waste collection, recycling and fuel efficiency

Deliver quality in all that we do

MEMBERSHIP OF THE AUDIT COMMITTEE

Councillors

Chris Smith (Chairman)	Dianne King (Vice-Chairman)	Rachel Burgess
Maria Gee	Angus Ross	Daniel Sargeant
Imogen Shepherd-DuBey		

ITEM NO.	WARD	SUBJECT	PAGE NO.
32.		APOLOGIES To receive any apologies for absence	
33.		MINUTES OF PREVIOUS MEETING To confirm the Minutes of the Meeting held on 24 July 2019	5 - 10
34.		DECLARATION OF INTEREST To receive any declarations of interest	
35.		PUBLIC QUESTION TIME To answer any public questions A period of 30 minutes will be allowed for members of the public to ask questions submitted under notice. The Council welcomes questions from members of the public about the work of this committee. Subject to meeting certain timescales, questions can relate to general issues concerned with the work of the Committee or an item which is on the Agenda for this meeting. For full details of the procedure for submitting questions please contact the Democratic Services Section on the numbers given below or go to www.wokingham.gov.uk/publicquestions	
36.		MEMBER QUESTION TIME To answer any member questions	
37.	None Specific	UPDATE ON FINANCIAL STATEMENTS 2018/19 To receive an update on the Financial Statements 2018/19.	Verbal Report
38.	None Specific	ANNUAL COMPLAINTS REPORT To receive the annual complaints report.	11 - 24
39.	None Specific	DATA PROTECTION UPDATE To receive an update on data protection.	25 - 30

40.	None Specific	CORPORATE RISK REGISTER To receive the Corporate Risk Register.	31 - 48
41.	None Specific	EQUALITIES ACT TRAINING To receive training on the Equalities Act.	Verbal Report
42.	None Specific	FORWARD PROGRAMME 2019-2020 To consider the forward programme for the remainder of the municipal year.	49 - 50

Any other items which the Chairman decides are urgent

A Supplementary Agenda will be issued by the Chief Executive if there are any other items to consider under this heading

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**MINUTES OF A MEETING OF THE
AUDIT COMMITTEE
HELD ON 24 JULY 2019 FROM 7.00 PM TO 9.20 PM**

Committee Members Present

Councillors: Chris Smith (Chairman), Rachel Burgess, Angus Ross, Daniel Sargeant and Imogen Shepherd-DuBey

Also Present

Madeleine Shopland, Democratic & Electoral Services Specialist
Helen Thompson, Ernst and Young
Malcolm Haines, Ernst and Young
Sarah Hollamby, Director Locality and Customer Services
Andrew Moulton, Assistant Director Governance
Mark Thompson, Senior Finance Specialist
Bob Watson, Head of Finance & Deputy s.151 officer

21. APOLOGIES

Apologies for absence were received from Councillors Maria Gee and Dianne King.

22. MINUTES OF PREVIOUS MEETING

The Minutes of the meeting of the Committee held on 5 June 2019 were confirmed as a correct record and signed by the Chairman.

Councillor Burgess questioned when there would be an update on the Council Tax Reduction Scheme. The Chairman indicated that he was awaiting confirmation of a Labour Group representative for the Working Group. Councillor Burgess confirmed that it would be herself.

Councillor Burgess asked whether responses had been received to all the queries regarding treasury management. Bob Watson confirmed that they had.

The Chairman indicated that there would be Equality Act training and an update on data protection breaches at the September meeting.

23. DECLARATION OF INTEREST

A Personal declaration of interest was submitted from Councillor Daniel Sargeant in Item 27 Financial Statements 2018/19, on the grounds that he was a Non-Executive Director of Berry Brook Homes Limited, Wokingham Housing Limited and Optalis.

24. PUBLIC QUESTION TIME

There were no Public questions.

25. MEMBER QUESTION TIME

There were no Member questions.

26. EXTERNAL AUDIT - AUDIT RESULTS REPORT 2018/19

Helen Thompson, Ernst & Young, took the Committee through the draft External Audit – Audit Results Report 2018/19.

During the discussion of this item the following points were made:

- Two years ago the deadline for publishing of the statement of accounts had shifted from 30 September to 31 July.
- This year had been more challenging for many audit firms and Ernst & Young. A number of audits had been rescheduled and delayed for a number of reasons. With regards to Wokingham, resources had started from late June. Audit resources remained on site.
- Members were informed that Ernst & Young had that day received correspondence from the auditors auditing the Royal Berkshire Pension fund, stating that they anticipated that they would not be able to meet the 31 July deadline. Ernst & Young could not issue audit assurances without an opinion on the pension fund. As the auditors of the pension fund had not categorically ruled out meeting the 31 July 2019 deadline, Ernst & Young would continue to work to its plan.
- Councillor Burgess asked what the ramifications would be of not meeting the 31 July deadline. Helen Thompson indicated that there were no legal or financial penalties and that a report was no longer published which identified which authorities had not met the deadline. If such a report were published it would be made clear that the delay was not of Ernst & Young or the Council's making. Other Berkshire local authorities would also be effected.
- Councillor Smith asked which company were auditing the pension fund. Helen Thompson indicated that it was Deloitte but that it was the first year that they were taking over the audit, which could be challenging. Councillor Smith asked if he could see the correspondence with Deloitte regarding the delay. Helen Thompson indicated that this was unlikely but that she could possibly provide a summary.
- Councillor Smith requested that there be an update on the auditing of the pension fund situation prior to the signing of the letter of representation.
- The overall materiality assessment had been updated to £6.269m,
- Helen Thompson provided an update on outstanding matters including Property, Plant and Equipment (PPE), Debtors and Creditors, Income and Expenditure and Whole of Government Accounts. There remained some work still to do with regards to Journal Testing.
- A status update around pension disclosures had been included. A national issue had resulted in the consideration of the need for a relatively late change to the Council's accounts and IAS19 disclosures. It related to legal rulings regarding age discrimination arising from public sector pension scheme transitional arrangements. The draft accounts did not recognise this issue as it was considered not to be sufficiently material to disclose a contingent liability. However, since the year-end there had been additional evidence, including the legal ruling by the Supreme Court on 27 June 2019 which denied the Government leave to appeal, which suggested that the amounts should in fact be able to be fully calculated and so included in the IAS19 liability disclosed within the financial statements. Bob Watson explained that the Council had not adjusted for this as it would not impact on the General Fund balance for the financial year. It would be factored into the contribution rates when they were reviewed.
- Helen Thompson indicated that there was an unadjusted error around the national non-domestic rates return (NNDR). The difference was possibly a historic discrepancy between the non-domestic rates model used and the non-domestic rates ledger. Bob Watson emphasised that further work would be undertaken regarding which required correction; the model or the ledger. In response to a question, Mark Thompson clarified that the model used was a CIPFA model, well publicised for calculating business rates and accounting. A CIPFA expert had not been able to find issue with the model but further work would be undertaken in the autumn.

- Councillor Smith expressed concern that this was another issue within debtors. Bob Watson commented that historically there had been reduced resources in the Debtors Team but that he was working with Simon Price, the Assistant Director with responsibility for this area, to understand the position. In response to a question from Councillor Smith, Mark Thompson indicated that if it was written off there could potentially be an impact on the deficit on the collection fund.
- Helen Thompson took the Committee through areas of audit focus, beginning with significant risks. With regards to misstatements due to fraud or error, work carried out so far had not highlighted any concerns.
- With regards to the risk of incorrect capitalisation of revenue expenditure, REFCUS had been tested to ensure that it was appropriate for the revenue expenditure incurred to be financed from ring fenced capital resources. No issues had been identified.
- Other areas of audit focus included;
 - Pension liability;
 - Group accounting;
 - Valuation of Property Plant and Equipment/Investment Property
 - PFI accounting;
 - IFRS 9 financial instruments; and
 - IFRS 15 Revenue from contracts with customers
- Subject to the satisfactory completion of the audit it was anticipated that an unqualified audit opinion would be issued on the accounts.
- A significant risk around considerable change in the political and senior leadership in 2018 had been identified as a value for money risk. However, Ernst & Young did not have concerns around the Council's financial planning as such.
- There were no concerns identified relating to the oversight of subsidiaries.
- Helen Thompson suggested that although the document contained all the required information, the Council's Medium Term Financial Plan could be easier to navigate. Members asked that Ernst & Young provide examples of good MTFPs which the Council could learn from.
- The Committee discussed the audit fee.
- It was agreed that Ernst & Young would circulate the report once it was finalised.
- It was suggested that the Committee delegate authority to the Chairman to sign the letter of representation should the audit be completed by 31 July 2019. If it was not, an additional Audit Committee would be arranged to consider the financial statements.

RESOLVED: That the Ernst & Young – Audit Results Report 2018/19 be noted.

27. FINANCIAL STATEMENTS 2018/19

The Committee received the draft Financial Statements 2018/19.

During the discussion of this item, the following points were made:

- Members had received a briefing on the draft Financial Statements previously. An updated version of the Financial Statements was circulated at the meeting.
- Mark Thompson took the Committee through a list of changes made since the briefing. It was suggested that if Members had further questions, that they email them to Bob Watson and Mark Thompson. Councillor Ross requested that all questions and answers be circulated to the whole Committee.
- The Committee discussed financial ratios in some detail.

- In response to a query from Councillor Shepherd-Dubey, Bob Watson indicated that he could not guarantee that the local authority trading company accounts would be signed off by the time the Council would sign its accounts off.

RESOLVED: That

- 1) if the audit and Financial Statements were complete by 31 July 2019, to delegate authority to the Chairman of the Audit Committee to sign the letter of representation and statement of responsibilities, on behalf of the Committee.
- 2) a meeting of the Audit Committee be arranged to consider the Financial Statements should the audit and Financial Statements not be completed by 31 July 2019.

28. ANNUAL GOVERNANCE STATEMENT 2018-19

The Assistant Director Governance presented the Annual Governance Statement (AGS).

During the discussion of this item the following points were made:

- The AGS formed part of the Financial Statements and would be signed by the Leader and the Chief Executive.
- The process had identified five exceptions. Andrew Moulton proposed that the Committee be updated on these at the November Committee meeting.
- Helen Thompson requested that the Head of Internal Audit's Opinion be included in the AGS if required.
- With regards to improvements identified in Corporate Services, Councillor Burgess asked how overview and scrutiny processes had been strengthened. Andrew Moulton commented that from an officer perspective there had been a lot of work undertaken on improving overview and scrutiny.
- Councillor Burgess also asked how a review of care governance was considered an improvement. Andrew Moulton referred to the work of the Strategy and Commissioning Team to support Children's and Adult's Services.
- Councillor Shepherd-Dubey asked for an update on the fine tuning of the SDL governance and management arrangements and was informed that she would receive a written response.

RESOLVED: That the Committee approve the Annual Governance Statement on behalf of the Council prior to it being included in the final Statement of Accounts.

29. CORPORATE RISK REGISTER

The Committee discussed the Corporate Risk Register.

During the discussion of this item the following points were made:

- Councillor Smith advised the Committee that they would be looking at the register in more detail at the September meeting.
- Sarah Hollamby, Director Locality and Customer Services, highlighted some of the risks in her area.
- Sarah Hollamby commented that one of the biggest challenges had been the bedding in of the new directorate following the 21st century Council initiative. There was still some more work to do with elements of the structure needing further tightening. There also needed to be more work regarding language as often members of the public did not know what a Lead Specialist necessarily did.

Nevertheless, good progress had been made with encouraging and facilitating greater use of self service.

- The growing demographic would create additional pressures.
- Sarah Hollamby referred to the Local Plan and many residents' concerns about housing numbers.
- Health and safety of residents, staff and contractors was a risk and ensuring that highways and other assets were maintained and remained safe. She outlined a strong culture of Health and Safety Risk Assessments and reporting, with regular review (monthly) of this and the broader Risk Register at the Directorate Leadership Team meetings. The managers in the directorate would be undergoing training on health and safety responsibilities in September.
- Councillor Burgess questioned how the Children's Services Overview and Scrutiny Committee monitored the delivering of the SEND role risk. Councillor Smith explained that the Committee was not specifically responsible for overseeing the risk, but that each risk had been assigned a committee to make sure that each risk was being monitored. It was suggested that more detail around actions that had been taken to mitigate against the risk, be included against each risk.
- Councillor Burgess asked why Brexit had been scored as a low risk. Councillor Sargeant commented that the risk was that the Council had failed to plan for the impact of Brexit rather than Brexit itself. Members were advised that there was an officer working group which was looking at the potential impact of Brexit locally. Councillor Shepherd-Dubey asked how many EU national staff were employed by the Council and its companies, who may be impacted by Brexit. Bob Watson commented that the officer working group had this information. Councillor Burgess also suggested that the risk was more long term than had been assessed. Councillor Shepherd-Dubey agreed, stating that there may be issues with property and investment following Brexit which could have a more long term impact on the Council.
- Councillor Sargeant asked about the delivering of highways capital projects and was informed that the Highways Management Board met weekly and that there was a collaborative planning meeting every 2 weeks. A capital meeting with accountants took place on a monthly basis.
- Councillor Shepherd-DuBey asked how many contractors there were within the directorate and was informed that there was approximately 25 in a directorate of 325.

RESOLVED: That the update be noted.

30. 2019/20 INTERNAL AUDIT AND INVESTIGATION Q1 PROGRESS REPORT

The Assistant Director Governance presented the 2019/20 Internal Audit and Investigation Q1 Progress Report.

During the discussion of this item, the following points were made:

- Members were advised that the Public Health audit had received a level 3 assurance. There was a detailed management plan in place to address recommendations within the report. Andrew Moulton indicated that he would bring an update to the Committee's November meeting.
- With regards to outstanding responses awaited from management, this related to a review of the Council's Corporate Governance arrangements. Member training was being looked at for the autumn. It was also noted that the Member/Officer Protocol was being updated and that Members and Officers would receive training on this.

RESOLVED: That the 2019/20 Internal Audit and Investigation Q1 Progress Report be noted.

31. FORWARD PROGRAMME 2019-2020

The Committee considered the forward programme for the remainder of the municipal year.

During the discussion of this item, the following points were made:

- Members were reminded that there would be training on the Equalities Act and an update on data protection breaches at the September meeting.
- Councillor Shepherd-Dubey commented that she would like to see details on CIL money, how it was calculated and how it was allocated. Councillor Smith suggested that it be requested that the calculation of CIL be added to Internal Audit's work programme.
- Helen Thompson indicated that the Certification of Claims and Returns – Annual Report 2018/19 scheduled for February, was no longer required.

RESOLVED: That the forward programme be noted.



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Annual Complaints Report

Annual Complaints Report

2018-'19

Executive Summary

- The total number of corporate complaints has increased slightly compared with the last 2-3 years.
- **Stage 1** complaints received in 2018/19 have **increased by 16%** compared with 2017/18 (equating to 15 more cases)
- **Stage 2** complaints in 2018/19 have **remained consistent** with the volumes received in the previous two financial years.
- When comparing the volumes of complaints against the number of service interactions with customers, the numbers are very low – also in comparison to the amount of organisational change and restructuring that has happened over the last year.
- We continue to work closely with service areas to reduce the number of complaints escalated, and maintain regular contact with the Ombudsman Services on cases.

Complaints Received – 2018-'19



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Summary: Complaints received between April 2018 and March 2019

- We have received **104** 'Stage 1' corporate complaints, of which **16** have been escalated to 'Stage 2'.
 - We have received **48** Children's Services Social Care Complaints. **11** of these were dealt with at 'early resolution' stage, **37** received at 'Stage 1' and **3** were escalated to 'Stage 2'.
 - There have been **13** complaints escalated to the Local Government Ombudsman (LGO)/Housing Ombudsman (HO) **4** of were direct referrals i.e. were not considered through our internal process.
- ☞ Details of complaints dealt with at an 'Early Resolution' stage are detailed in the latter part of this report.



108

Total number of **Corporate Complaints**



16

Total number of **Stage 2 Complaints** received

Local Government

OMBUDSMAN

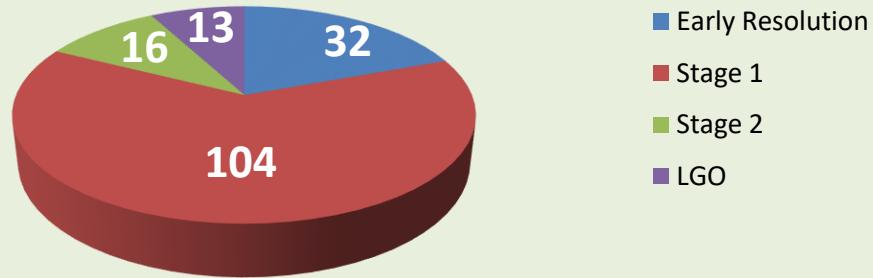
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Total number of Complaints investigated by the **LGSCO/HO**

Corporate Complaints Snapshot



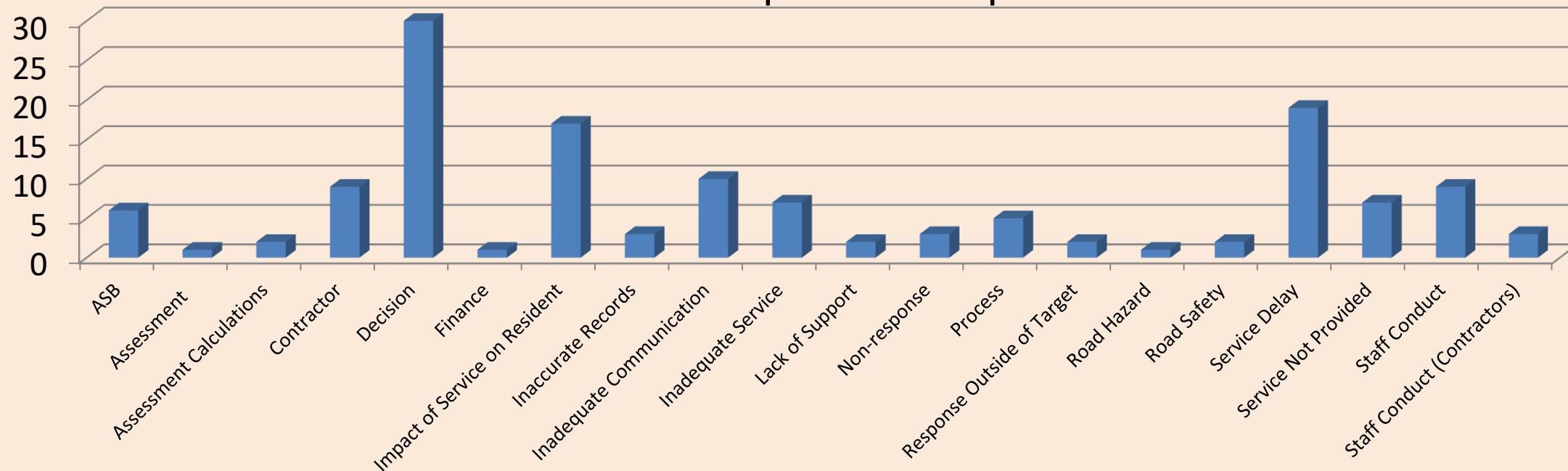
Complaints Received



* **Other:** Initial meeting at Stage 0, early resolution

14

Reasons for corporate complaints



Key Themes

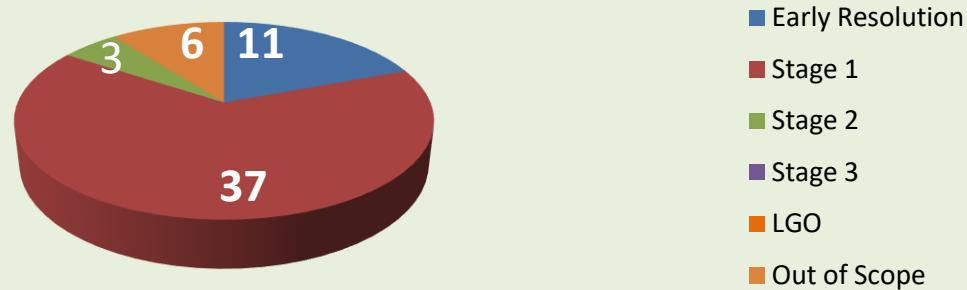
- As with recent years, the services which have received the highest volume of complaints are Housing and Development Management.
- The majority of these complaints are in relation to decisions reached on planning applications and planned/reactive housing repairs.
- Whilst the number of formal complaints received at Stage 1 has increased it is not by a number that should be a cause for concern – with only 15 more cases being recorded in 2018/19, in comparison with 2017-'18.
- It should also be noted that whilst the number of Stage 1 cases have increased, the number of Stage 2 cases and LGSCO referrals have remained consistent – which indicates that we are continuing to resolving cases at an early a stage as possible.

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Children's Services Social Care Complaints

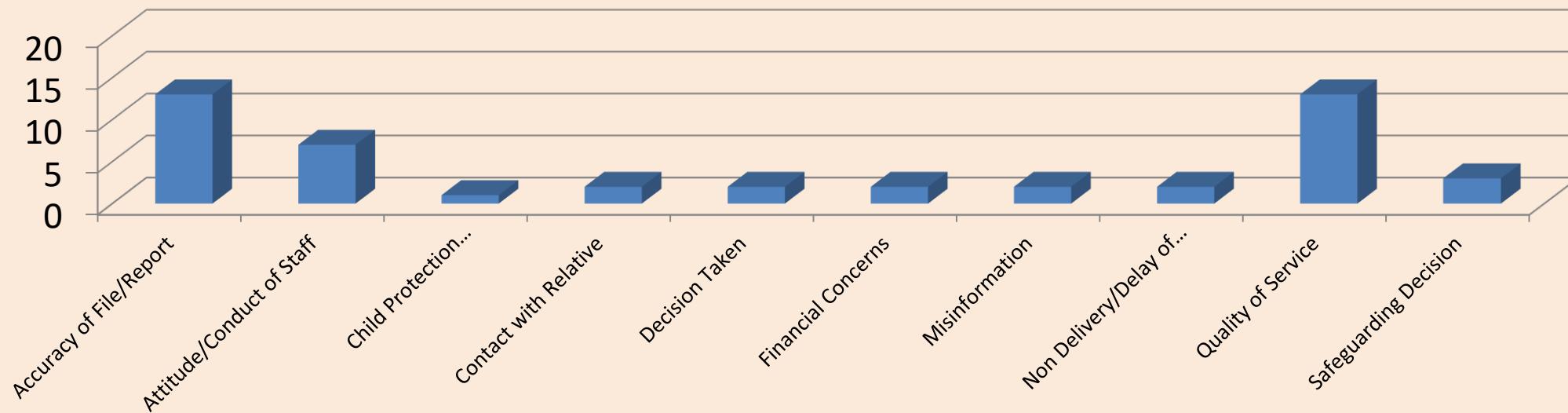


Complaints Received

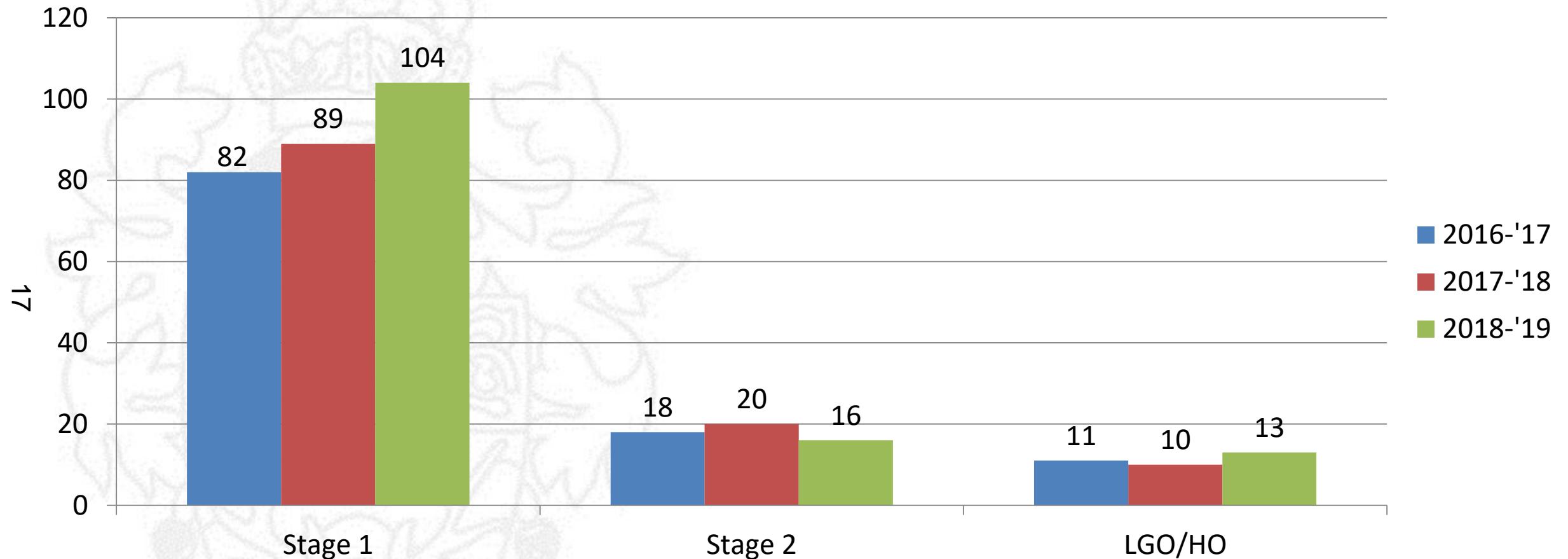


* **Other:** Initial meeting at Stage 0, early resolution

Reasons for children's complaints



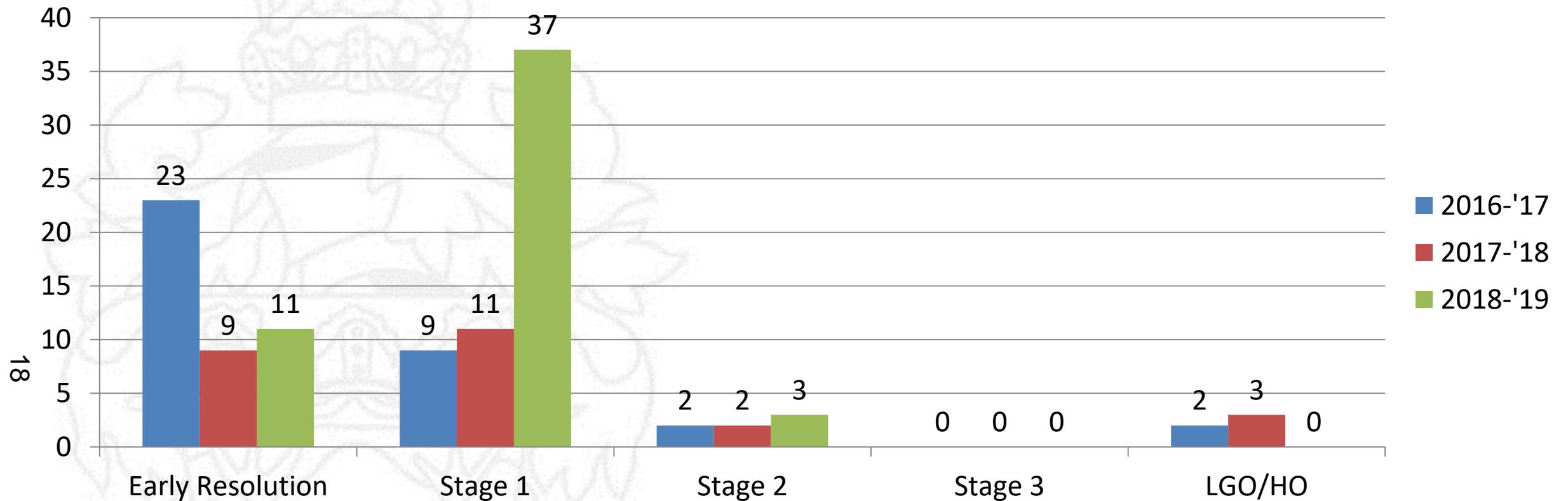
Corporate Complaints Received 2018-'19 Comparison with Previous Years



Comments/Observations

- We have seen a slight increase in the number of Stage 1 cases. Volumes have not increased by a number that should be a cause for concern – with only 15 more cases being recorded in comparison with 2017-'18.
- Stage 2 and LGO/HO complaints have also remained consistent with previous years. There is still the chance that further complaints will be escalated.

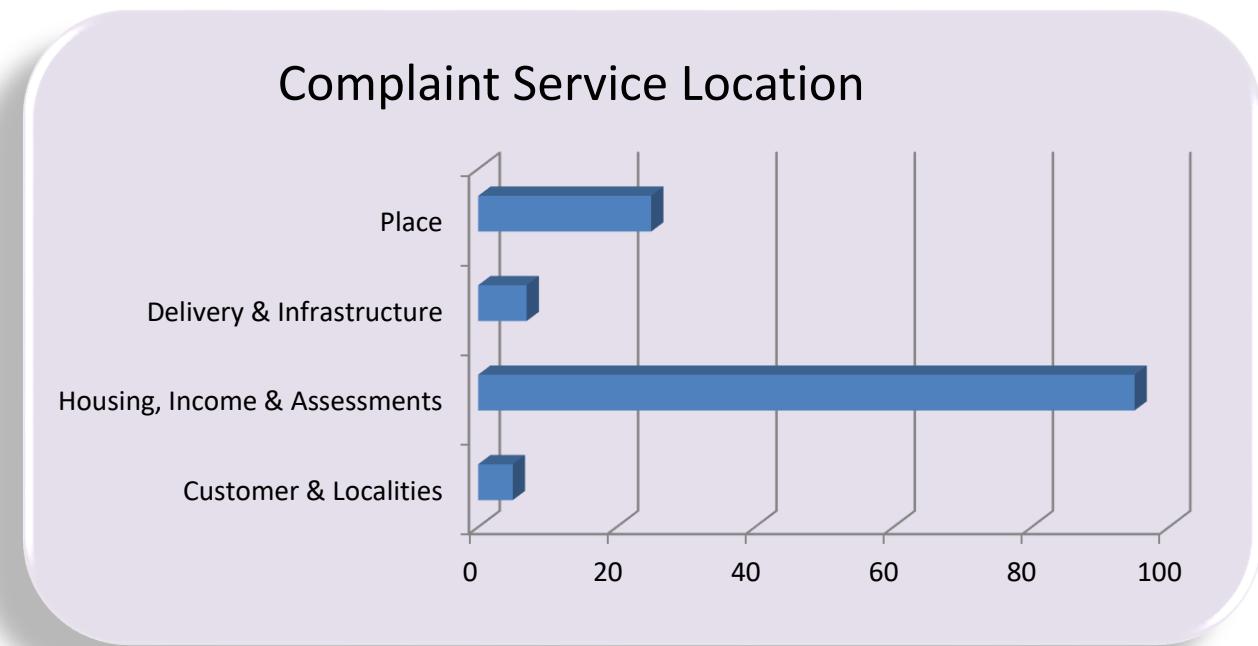
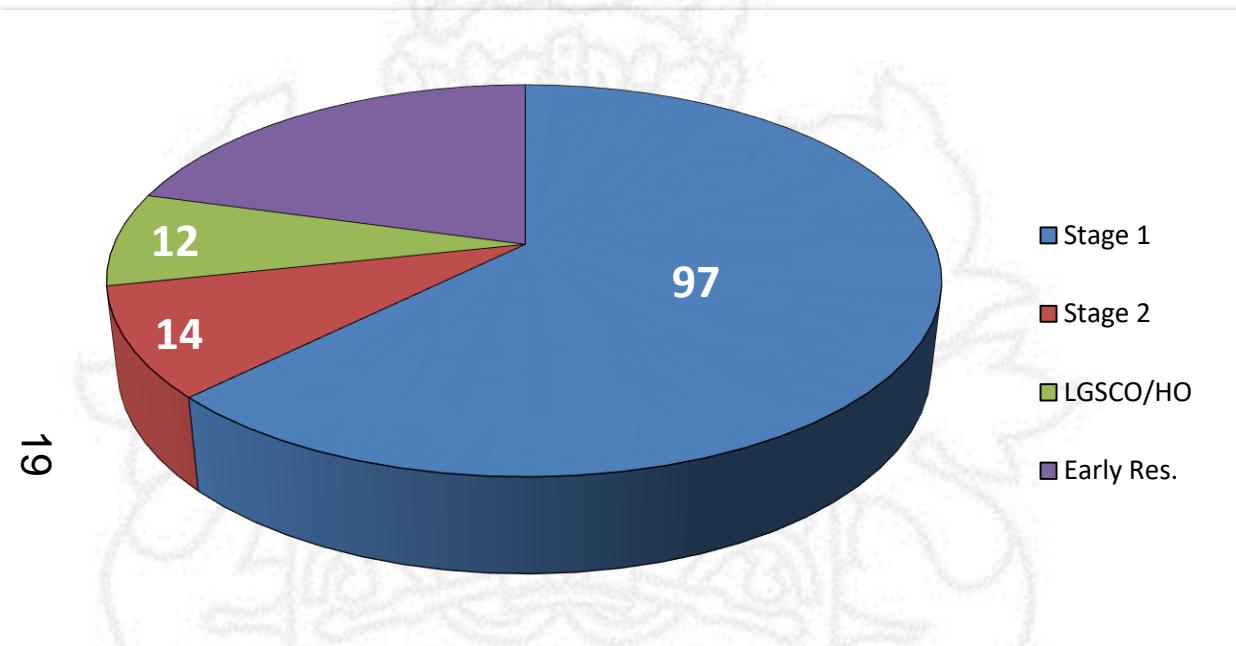
Children's Services Social Care Complaints Comparison with Previous Years



Comments/Observations

- Overall, the volumes of children's social care complaints have slightly increased compared with the last financial year; however, the difference in numbers is not considered to be a cause of concern.
- There have been three Stage 2 cases this year, which take up a significant amount of resource.
- The 'Children's Services Complaints – Voice of the Service User' annual report provides an in-depth analysis of the volumes and themes.

Customer & Localities



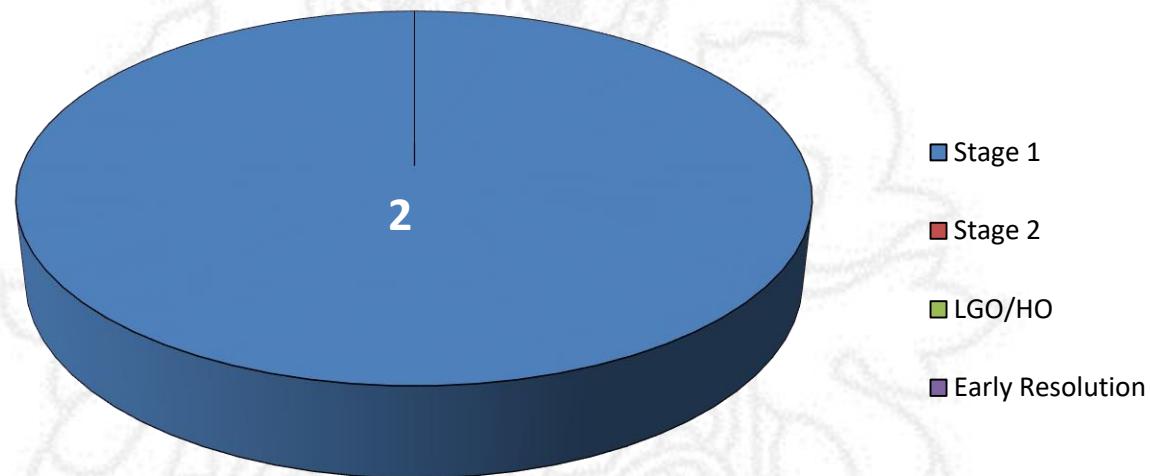
Comments/Observations

- All cases of early resolution recorded were handled by Housing, Income & Assessments.
- Of the complaints escalated to Stage 2, 8 were for Place Services and 7 were for Housing, Income & Assessments.

Corporate Services

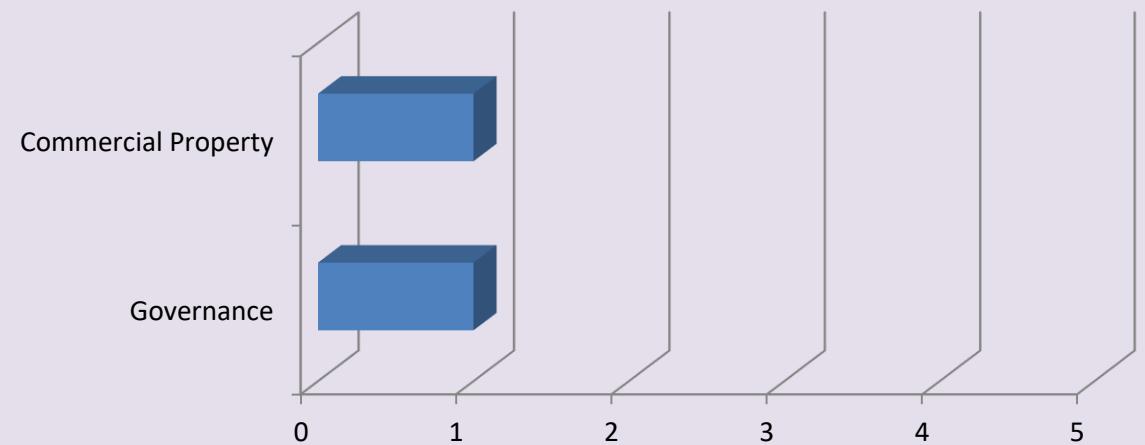


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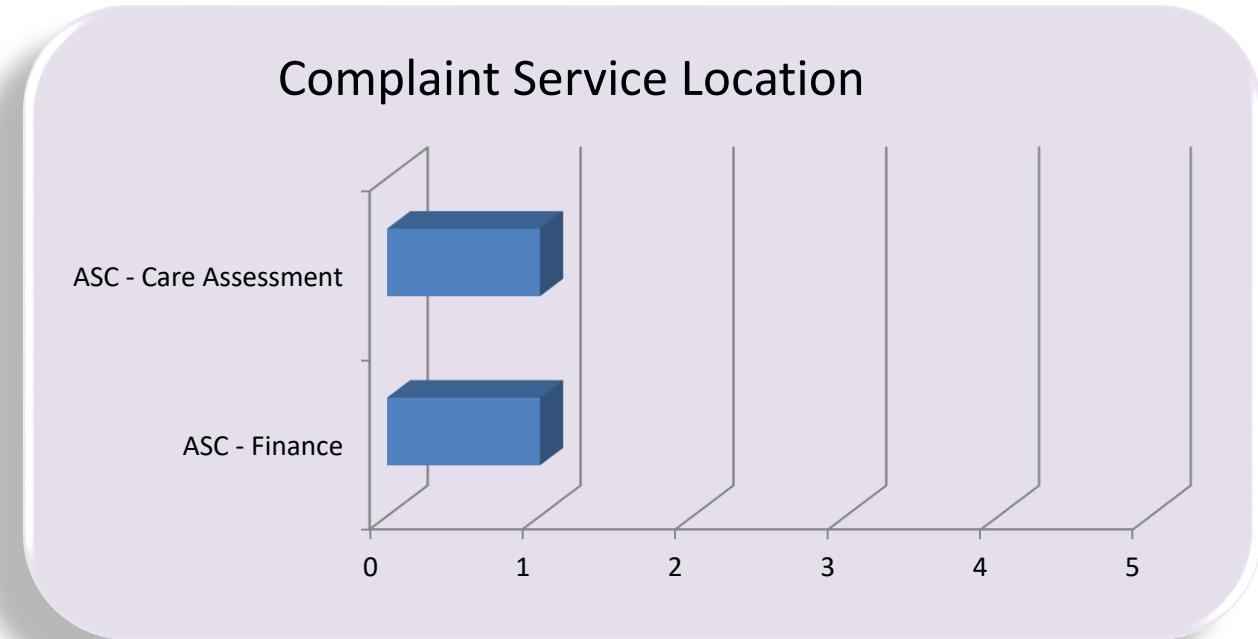
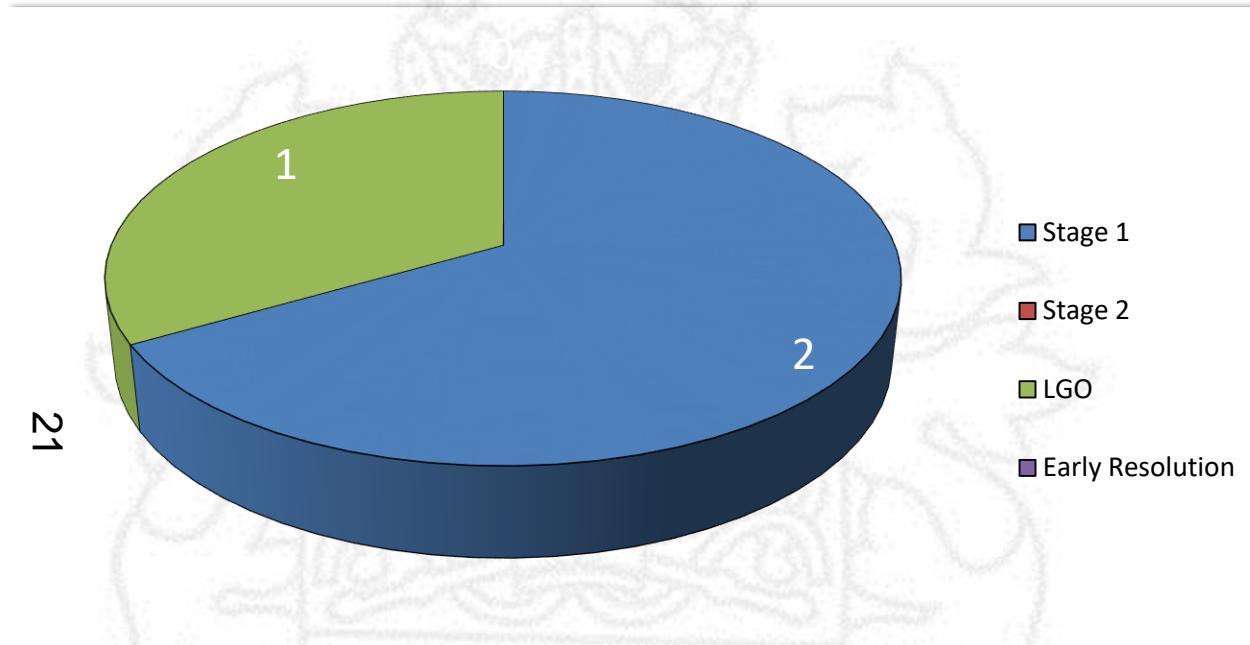
Complaint Service Location



Comments/Observations

- Both cases for Corporate Services were resolved at Stage 1 with no request for escalation.
- One case related to the Wokingham Town Centre Regeneration Project and the other was responded to by Democratic Services.

Adult Services



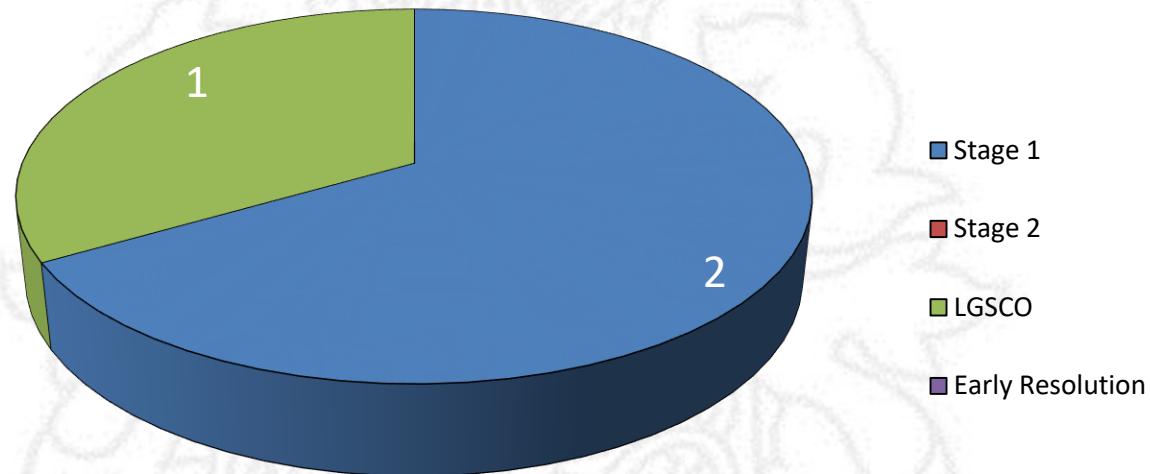
Comments/Observations

- There were two cases recorded for ASC at Stage 1, of which one was referred on to the LGSCO following our internal responses.
- The case which was referred on to the LGSCO was closed with no finding of fault on part of the Council.

Children's Services - Corporate

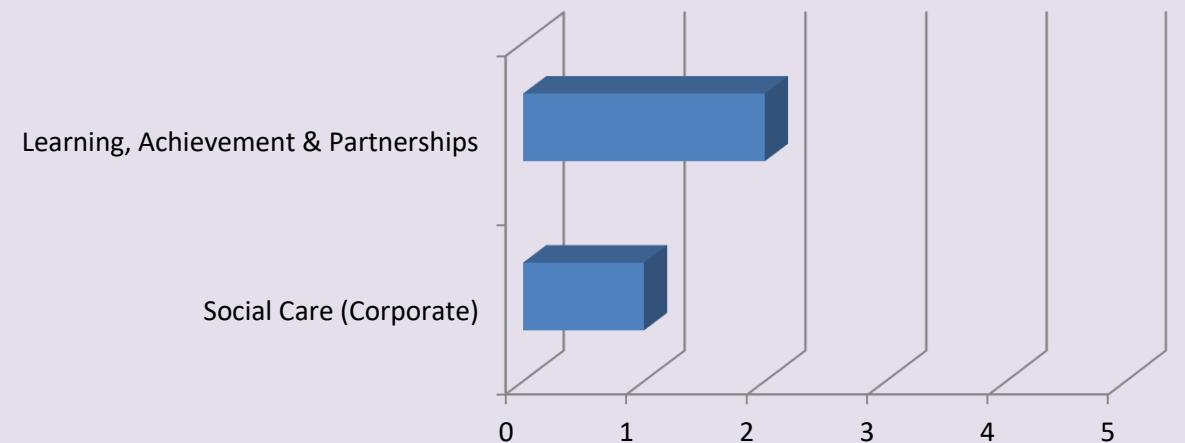


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22

Complaint Service Location



Comments/Observations

- There were two complaints responded to at Stage 1. No requests for escalation were received.
- The case which was referred to the LGSCO was in relation to a school transport decision which was more aligned to policy. This was a direct referral i.e. there was no prior consideration through the corporate complaints process.

Positive Feedback



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“Thank you for being so patient at our pre-ceremony meeting – because of this I felt so much calmer on the day!”

“I was very impressed by everything I saw, and a bit emotional too, because the main hall brought back quite a few memories back from 35 to 40 years ago when we had cricket nets!”

23

“I am very happy that you continue to work with us. You are a fantastic social worker”

Planning Officers were “a pleasure to deal with and are a real asset to the organisation” and “truly surpassed my high expectations”

“Well done to you all - a real credit to the Parish and Borough”

“Please pass on my thanks to Karen for her help and assurance that meant so much whilst I was panicking on the phone. I hope she realises what a great help and comfort she provided.”

“I thank you particularly for the cultural events that are such an important part of our community.”

“Staff in Customer Services were not only very friendly and inviting, but also helpful and knowledgeable”

“On behalf of SAFE, thank you for your generosity in providing Cantley Park as a venue for our Funday. It was perfect!”

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Data Protection Update

25 CONTINUOUS
IMPROVEMENT
PROGRAMME

Audit Committee – 25 Sept 2019

Data Protection: Background

- The General Data Protection Regulations (GDPR) is a legal framework that sets guidelines for the collection and processing of personal information of individuals within the EU. GDPR came into effect across the EU on 25 May 2018 and was replaced in the UK by a new UK Data Protection Act 2018.
- Everyone responsible for using personal data has to follow strict rules called 'data protection principles'. They must make sure the information is:-
 - used fairly, lawfully and transparently
 - used for specified, explicit purposes
 - used in a way that is adequate, relevant and limited to only what is necessary
 - accurate and, where necessary, kept up to date
 - kept for no longer than is necessary
 - handled in a way that ensures appropriate security, including protection against unlawful or unauthorised processing, access, loss, destruction or damage

Subject Access Requests

- Residents are able to find out what information the Council holds about them, and to verify how it's being used.

How long it should take

The Council must provide a copy of the data as soon as possible, and within 1 month at most.

In certain circumstances, for example particularly complex or multiple requests, the Council can take a further 2 months to provide data. In this case, they must tell residents:

- within 1 month of their request
- why there's a delay



Performance Summary

- Increasing reports of data breaches and concerns raised
 - 2017/18: 38
 - 2018/19: 88
 - 2019/20: 36 (to end of August)
- Increases are a consequence of better reporting due to increased awareness following implementation of GDPR
- ²⁸3 breach complaints to Information Commissioner in 2018/19 – none upheld
- Increasing numbers of subject access requests leading to some backlogs
 - 2017/18: 46
 - 2018/19: 78
 - 2019/20 (to 31 August): 53
- Mandatory training for all staff in place

Data Breaches (themes)

- **Post**

- Individual has opened the letter/parcel even if it wasn't addressed to them but the address was correct (e.g. Living in shared accommodation);
- Letters delivered to wrong address/old address Another residents' details within the same envelope

- **Email**

- Information sent by email (inc attachment) to the wrong email address/person
- Sending to other organisation insecurely (eg NHS, housing association, school)
- Sending to wrong individual due to auto-complete of email addresses

- **Technology & Comms processes**

- Speaking with a 3rd party (eg family member) without consent from the concerned party
- Personal details being visible on planning & licensing website
- Access privileges to network drives internally and on public PCs
- Items not being redacted appropriately



Data Protection: Next Steps

Key themes:-

- Refresher training for staff and Members (updated based on review of breach themes)
- Continuing to raise awareness of data security through further comms
- Review of subject access request process
- Review of policies

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Agenda Item 40.

TITLE	Corporate Risk Register
FOR CONSIDERATION BY	Audit Committee on 25 September 2019
WARD	None Specific
LEAD OFFICER	Chief Executive - Susan Parsonage

OUTCOME / BENEFITS TO THE COMMUNITY

Enterprise Risk Management (ERM) provides for robust and transparent decision-making. Effective ERM is therefore an integral part of the Council's control environment and helps demonstrate the effective use of resources and sound governance. The Council's Corporate Risk Register (CRR) demonstrates that the council is pro-actively identifying and managing its significant business risks.

RECOMMENDATION

That the Audit Committee note the update.

SUMMARY OF REPORT

The Corporate Risk Register underwent a comprehensive review and update, following a workshop with the Corporate Leadership Team in the summer.

There are 11 corporate risks being carefully monitored details of which can be found at Appendix 1.

The Chief Executive will attend the meeting to explain the major risks in the Council and the key actions being taken to mitigate these risks.

Background

The roles and responsibilities of Members and Officers with respect to Risk Management are detailed in the Council's Enterprise Risk Management Policy (ERMP) which was approved by the Audit Committee. The ERMP states that CLT is responsible for identifying and managing the Council's risks and opportunities, and for setting an example to staff. CLT is also responsible for identifying, analysing and profiling high-level strategic and cross-cutting risks on a regular basis.

The Audit Committee is required to seek confirmation that the Council's strategic risks are being proactively managed. Strategic risks are essentially those risks that might occur and could prevent the Council from achieving its objectives as detailed in its Vision, Priorities and Corporate Plan.

Analysis of Issues

With the recent appointments of the new Chief Executive and Director of Adult Services, the CRR has undergone a comprehensive review the results are attached to this report.

The main changes to the CRR since last reviewed by the Audit Committee are:-

- the strengthening of risk mitigations around the budgeting and financial management risks including the establishment of a "Commercial Council" programme and Overview & Scrutiny's involvement in the budget setting process;
- the strengthening of the risk mitigations around Adult safeguarding with the planned improvements in the pathway (see Executive of 27 June 2019); and
- further mitigation work re the Brexit risk.
- a new risk (No. 12) relating to the Adult Social Care provider market.

FINANCIAL IMPLICATIONS OF THE RECOMMENDATION

The Council continues to face severe financial challenges over the coming years as a result of reductions to public sector funding and growing pressures in our statutory services. It is estimated that Wokingham Borough Council will be required to make budget reductions of approximately £20m over the next three years and all Executive decisions should be made in this context

	How much will it Cost/ (Save)	Is there sufficient funding – if not quantify the Shortfall	Revenue or Capital?
Current Financial Year (Year 1)	£Nil	Yes	Revenue
Next Financial Year (Year 2)	£Nil	Yes	Revenue
Following Financial Year (Year 3)	£Nil	Yes	Revenue

Other financial information relevant to the Recommendation/Decision

There are no financial implications to be noted as a result of this update. However there are risks within the register that should they materialise, would have a significant financial impact on the authority.

Cross-Council Implications
A risk is an unexpected event or action that can adversely affect the Council's ability to achieve its objectives and successfully execute its strategies. Risk Management is about managing opportunities and threats to objectives. Therefore good risk management will assist the Council in delivering its services and achieving its priorities.

Reasons for considering the report in Part 2
Not applicable

List of Background Papers
Corporate Risk Register Enterprise Risk Management Strategy and Policy

Contact Andrew Moulton	Service Governance
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**Corporate Risk Register
Summary Page
Updated 17/9/19**

APPENDIX A

Key

Current Score:	VH = Very High	H = High	M = Medium	L = Low
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Risk Matrix

35

LIKELIHOOD

6			5, 11	
5			3, 12	7
4			4, 8, 10	1, 6
3			2	
2				9
1				
	2	4	6	8

IMPACT

Summary of Corporate Risks

- 1 Budgeting & financial mgt (inc forecasting demand & investment and commercial strategy)
- 2 Corporate Governance
- 3 Workforce
- 4 Local Plan (including five year land supply)
- 5 Delivering SEND Reforms
- 6 Safeguarding Children and Young People
- 7 Safeguarding Adults
- 8 Information and Data Management
- 9 Health and Safety
- 10 BREXIT
- 11 Inspections Regulatory
- 12 Adult Social Care Provider Market

Key to Abbreviations

JH	Councillor John Halsall
PJ	Councillor Pauline Jorgensen
PB	Councillor Parry Baath
SM	Councillor Stuart Munro
UC	Councillor Ullakarin Clarke
JK	Councillor John Kaiser
CM	Councillor Charles Margetts
WS	Councillor Wayne Smith
CHT	Councillor Charlotte Haitham Taylor
SP	Susan Parsonage, Chief Executive
GE	Graham Ebers, Director of Corporate Resources & Deputy Chief Executive
SH	Sarah Hollamby, Director of Locality & Customer Service
CC	Carol Cammiss, Director of Children's Services
MP	Matt Pope, Director of Adult Social Services
AC	Audit Committee
O&S	Overview & Scrutiny Management Committee

Ref	Risk		Existing controls	Further Actions to Mitigate Risk	Lead		Risk Rating			
	Cause	Consequence/ Impact			Officer	Member	Impact	Likelihood	Current Score	Appetite/ Target
1	<p><u>Budgeting and financial Management (inc forecasting demand & investment and commercial strategy).</u></p> <p><i>Budgeting</i> - Effectively and efficiently achieving outcomes for the community as per the Council's Plans and Priorities.</p> <p>Risks: a budget that is:-</p> <ol style="list-style-type: none"> Value for money Achieves priorities Meets statutory duties Sustainable in the long term Owned and managed by those responsible and accountable Controlled and monitored to targets set <p><i>Demand</i> - Effectively preventing and managing demand-led services in areas such as Adult Social Care and Children's Social Care and special needs.</p> <p>Risks:-</p> <ol style="list-style-type: none"> Forecasting and profiling the demand for the long term. Managing increasing public expectations to be realistic to the resources available Prevention strategies based on analyses of nature of demand Reviewing existing services and/or placements to reduce demand and enable independent living <p><i>Investment and Commercial Strategy</i></p> <p>Risk that the Council fails to deliver key investment priorities through insufficient resources or inadequate planning</p> <p>The Council has significant investment aspirations including Strategic Development Locations (SDL's), Town Centre Regeneration, school rebuilds and housing provision. This is in the context of limited</p>		<ul style="list-style-type: none"> Medium term financial (MFTP) planning processes over three years. Budget management and monitoring controls as set out in financial regulations Internal Audit programme covering major financial systems Reduce capital programme in line with delay in receipts Increase borrowing Closer monitoring of on-site schemes Quarterly refresh of capital programme Refreshed corporate asset management plan Annual capital bidding system and capital programme in place Programme Board for Town Centre Regeneration Project Forward Funding Asset Review Programme Meeting the Council's strategic capital requirement, incorporating Strategic 	<ul style="list-style-type: none"> Performance management framework implemented and embedded covering Council Plan, Executive Priorities, Services Plans, individual staff appraisals Continuous Improvement Programme (CIP) for ASC to incorporate risks including increasing demand. Continuous Improvement Programme (CIP) for Children's Services to incorporate risks including increasing demand. Ongoing response to internal/external audits and sources of external assurance including implementation of recommendations. Launch of "Commercial Council" programme (from Sept 2019) Overview & Scrutiny to consider budget (from Sept 2019) <p>Audit Committee to monitor progress</p>	SP	JH	8	4	H	L
					MP	CM				
					CC	UC				
					GE	JK				
					SP/ GE	JK				
					GE	JK				

Ref	Risk		Existing controls	Further Actions to Mitigate Risk	Lead		Risk Rating				
	Cause	Consequence/ Impact			Officer	Member	Impact	Likelihood	Current Score	Appetite/ Target	
	<p>resources and a complex funding source. The Council needs to ensure it guards against any unmet critical needs and prioritise its aspirations over the long term.</p> <p>Risk that the Council fails to deliver key investment priorities through insufficient resources or inadequate planning.</p> <p>Risks:-</p> <ul style="list-style-type: none"> • Insufficient school places for children with additional needs within the Borough • Financial shortfall • Negative PR • Loss of rental income • Scheme slippage / downsizing <p>This is a permanent, long-term risk to the Council.</p>		<p>Development Locations (SDL) in the medium term financial plan.</p> <ul style="list-style-type: none"> • Resource planning for Strategic Development Locations (SDL) infrastructure needs. • £100m commercial investment approved. • Establishment of Capital Review Group (CRG) and Investment Group with appropriate senior representation. • Establishment of healthy reserve balances in line with good practice. 								
2	<p>Corporate Governance (inc Political Governance)</p> <p>Governing effectively to ensure achievement of the Council's purpose and priorities within the resources available and achieving value for money.</p> <p>Risks:-</p> <ol style="list-style-type: none"> Assurance framework for carrying out different types of assurance activity that is understood and discharged effectively Leadership culture and tone models good governance (i.e. Nolan principles of standards in public life) Effective risk management Effective decision making tools that inform value for money proportionate to the risk e.g. evidenced in business cases 		<ul style="list-style-type: none"> • Council and Borough Plan processes. • Code of Local Corporate Governance • Constitution (e.g. Member/Officer protocol, delegations, Code of Conducts etc) • Staff training (Code of Conduct e learning Nov 18) 	<ul style="list-style-type: none"> • Internal Audits of Corporate Governance, Performance Management and Risk Management and implementation of recommendations. • LGA Peer Review action plan completion from 2017 and consideration of new Peer Review. <p>Audit Committee to monitor progress</p>	SP	JH	6	3	M	L	

Ref	Risk		Existing controls	Further Actions to Mitigate Risk	Lead		Risk Rating			
	Cause	Consequence/ Impact			Officer	Member	Impact	Likelihood	Current Score	Appetite/ Target
	<p>e. Effective arrangements for the safe delivery of services and programmes for the delivery of projects.</p> <p>Effective political governance that sets priorities to deliver purpose, allocate resources, and holds to account through development of policies and strategies</p> <p>Risks:-</p> <p>a. Leadership and culture sets the tone that models and holds to account, motivates, and learns from delivery</p> <p>b. Quality decisions that are based on balancing evidence, public perceptions and political considerations</p> <p>c. Effective monitoring of priorities, risks and business cases</p> <p>d. Effective Administration and effective political opposition supported to achieve outcomes for the community</p> <p>e. Members partake in development and training to effectively discharge their responsibilities</p> <p>f. Clarity of officer/member boundaries and relationships to avoid politicisation of officers.</p> <p>This is a permanent, long-term risk to the Council.</p>									
3	<p><u>Workforce (inc Capacity)</u></p> <p>A workforce that is stable, motivated and attracted to work for the Council with an organisational workload that is aligned to capacity available. Resources are allocated proportionate to priority and risk.</p> <p>Risks:-</p> <p>a. Reward and recognition policies</p> <p>b. Recruitment policies</p> <p>c. Value for money</p> <p>d. Sustainable</p> <p>e. Career development opportunities</p> <p>f. Clarity of roles</p>		<ul style="list-style-type: none"> • People strategy • Corporate People Dashboard • Management training 	<ul style="list-style-type: none"> • Updated People strategy including HR continuous improvement plan. • Employee Engagement Survey in autumn 2019 <p>Overview & Scrutiny to monitor (through oversight of Performance reports)</p>	GE	JK	6	5	H	L

Ref	Risk		Existing controls	Further Actions to Mitigate Risk	Lead		Risk Rating				
	Cause	Consequence/ Impact			Officer	Member	Impact	Likelihood	Current Score	Appetite/ Target	
	g. Empowerment – staff have appraisal and development that gives clarity to objectives, nurtures and develops, in addition to holding to account. h. Clarity of offer i. (Over)Reliance on key members of staff j. Capacity on the front-line This is a permanent, long term risk to the Council.										
4	<u>Local Plan (including five year land supply)</u> Reputational, financial and legal risks associated with the process of producing the latest Local Plan. This is a temporary, shorter-term risk to the Council.		<ul style="list-style-type: none"> Project plan in place Resources allocated to deliver project plan. Public consultation on housing numbers held in summer 2109 	Ongoing monitoring. Government lobbying on housing numbers.	SH	WS	6	4	H	L	
5	<u>Delivering SEND Reforms</u> Role of the Council in SEND in an environment of academies and national formulas for education budgets, and increasing special needs. Risks:- <ol style="list-style-type: none"> Relationship with education partners and schools Future services and delivery models that are fit for purpose School places meeting the growth in population Managing special needs demand and public expectations of Council resources Financial. This is a permanent, long term risk to the Council.			SEND strategy consultation from 31 January 2019 with the aim of agreeing final strategy in autumn or earlier. Will include plans to reduce High Needs Block overspend. Children’s Services Overview & Scrutiny to monitor	CC	UC	6	6	VH	L	

Ref	Risk		Existing controls	Further Actions to Mitigate Risk	Lead		Risk Rating			
	Cause	Consequence/ Impact			Officer	Member	Impact	Likelihood	Current Score	Appetite/ Target
6	<p><u>Safeguarding children and young people</u></p> <p>Risk of serious or significant harm to a vulnerable child or young person with whom the council is working.</p> <p>WBC has a duty to care for the needs of, and to provide safeguarding services for the most vulnerable children and young people in the Borough.</p> <p>Risks:-</p> <ul style="list-style-type: none"> • Avoidable harm to a vulnerable child • Damage to reputation • Litigation • Low staff morale – loss of staff, unstable workforce – poor outcome for future children, impact on budget. • Impact of being judged inadequate by Ofsted could lead to statutory/government intervention. • Not managing the transition to Adult Services <p>This is a permanent, long-term risk to the Council.</p>		<ul style="list-style-type: none"> • Berkshire West Safeguarding Partnership • Children's Overview & Scrutiny Committee • Policies and Procedures in place • Staff appraisal. Supervision, training • Practice Framework implementation • Quality Assurance System and framework • Recruitment and retention strategy embedded 	<p>Children's Services Overview & Scrutiny to monitor -</p>	CC	UC	8	3	H	L
7	<p><u>Safeguarding adults</u></p> <p>Risk of avoidable serious harm or death of a vulnerable adult for whom the council has a responsibility.</p> <p>WBC has a statutory duty to meet the care needs of, and safeguard the most vulnerable adults in the Borough. It is vital to ensure continued focus on Safeguarding systems and procedures.</p> <p>Risks:-</p> <ul style="list-style-type: none"> • Damage to reputation and public confidence in services 		<p>Policies and Procedures (multi-agency) in place</p> <ul style="list-style-type: none"> • Referral system and assessment processes • Management and supervision of staff • Staff Training and awareness • Berkshire West Safeguarding Board operating effectively 	<ul style="list-style-type: none"> • Set up new ASH, Adult Safeguarding Hub. • Implement actions from the safeguarding risk assessment. • Implement safeguarding actions from Peer Review. • ASH will lead to process change • PSW to train on evidence management oversight • Increased capacity by appointing Locums 	MP	CM	8	5	VH	L

Ref	Risk		Existing controls	Further Actions to Mitigate Risk	Lead		Risk Rating				
	Cause	Consequence/ Impact			Officer	Member	Impact	Likelihood	Current Score	Appetite/ Target	
42	<ul style="list-style-type: none"> Possible external intervention from statutory agencies such as DH, CQC or Police) Disruption of service provision Litigation Impact on staff morale Recruitment and retention problems Removal and replacement of senior managers Not managing the transition from Children's Services <p>This is a permanent, long-term risk to the Council.</p>		<ul style="list-style-type: none"> Optalis contract as emergency provider in case of external provider failure Care Governance Quality Assurance system for providers Market Failure Protocol in place Appointment of Principal Social Worker to provide additional tier of scrutiny and oversight to lead to improved quality of safeguarding policy and practice. Risk assessment for safeguarding completed. LGA Peer Review covered safeguarding. 								
8	<p>Information and Data Management</p> <p>Risk of a significant fine and reputational damage due to loss of confidential/ sensitive data.</p> <p>The Council holds information of a confidential and sensitive nature. There have been past breaches of information security and it is an area under intensive scrutiny from the Information Commissioner. The primary risk is likely to concern paper based documents.</p> <p>Loss of confidential or sensitive data, leading to a significant fine and reputational damage for the council, with a potentially damaging impact on the resident/ customer to which the information relates.</p> <p>Risks:-</p> <ul style="list-style-type: none"> Imposition of a substantial fine Reputational damage/ bad media coverage 		<ul style="list-style-type: none"> Information Security Management System - governance for this area including SIRO & IGG roles Encrypted IT equipment Secure storage/ lockers at council offices Robust policies in this area Mandatory refresher programme recently undertaken 	<p>Internal compliance review of information and data management arrangements.</p> <p>Audit Committee monitoring of data protection performance - see separate report to 25/9 Audit Committee.</p>	GE	JK	6	4	M	L	

Ref	Risk		Existing controls	Further Actions to Mitigate Risk	Lead		Risk Rating			
	Cause	Consequence/ Impact			Officer	Member	Impact	Likelihood	Current Score	Appetite/ Target
	<ul style="list-style-type: none"> Breach of contract and payment of damages Loss of future business Increased number of complaints Loss of trust from partner organisations/contractors. <p>This is a permanent, long-term risk to the Council.</p>	<ul style="list-style-type: none"> Archiving of physical records Training for staff on document / information handling and basic information security practice Secure e-mail solution Document marking scheme GDPR implemented for 25/5/18 to address new obligations Training for new members Additional resource to deal with Subject Access Requests and Fol requests 								
9	<p>Health and Safety</p> <p>If the council fails to protect the health and safety of its employees and other persons who come into contact with the services provided by the authority there is a risk of serious injury or death.</p> <p>There is a risk that a health and safety failing could result in an intervention by a relevant enforcement agency and potential enforcement action or conviction.</p> <p>Risks:-</p> <ol style="list-style-type: none"> Enforcement notices and HSE fines for intervention Unlimited fine Custodial Sentence 	<ul style="list-style-type: none"> Risk profile - Awareness of high risk areas Ongoing compliance with statute policies and procedures Seeking Assurance programme Compliance with Health and Safety policies and procedures Management and Member performance monitoring reporting 	<p>Training for managers and staff who procure and manage contracts to ensure that the Council as a client discharges its H&S duties.</p> <p>To set up a Lone Working and Work-related Violence Task & Finish Group with representatives from all services to develop a short term and long term improvement plan.</p> <p>Latest statutory Health & Safety report for 2018/19 refers to current plans – see 27/6/19 Executive for details.</p>	GE	JK	8	2	M	L	

Ref	Risk		Existing controls	Further Actions to Mitigate Risk	Lead		Risk Rating				
	Cause	Consequence/ Impact			Officer	Member	Impact	Likelihood	Current Score	Appetite/ Target	
	d. Publicity Order (Corporate Manslaughter only) e. Remedial Order (Corporate Manslaughter and HSWA) f. Publicity Order (Corporate Manslaughter only) g. Removal of key staff h. Reputational damage i. Service delivery loss due to depleted resources j. Damage to individuals wellbeing k. An avoidable death or injury This is a permanent, long-term risk to the Council.		from Health and Safety staff <ul style="list-style-type: none"> Contracts with third parties include a Health and Safety clause, setting out what the Council expects from the contractor in relation to Health and Safety obligations Incident reporting, following Health and Safety process should death or serious injury occur Training of managers and staff - Health and Safety training Annual historical benchmarking review of all Corporate Manslaughter and relevant Health and Safety cases in order to identify the key risk area Review across the Council of the arrangements in place to protect staff against violence at work Health and Safety training included in the Management Induction Programme for all new managers.	Internal Audit of Health & Safety reported April 2018 giving a category 2 "good" level of assurance. Building maintenance of schools – discharging Council responsibilities.							

Ref	Risk		Existing controls	Further Actions to Mitigate Risk	Lead		Risk Rating			
	Cause	Consequence/ Impact			Officer	Member	Impact	Likelihood	Current Score	Appetite/ Target
45	10	<p>BREXIT</p> <p>As the UK prepares to implement the result of the 2016 Referendum there is a risk that the Council fails to plan for the implications and impacts of BREXIT.</p> <p>There is also the risk that Government focus on Brexit, delays or postpones decisions on other areas e.g. Children's Services (SEND agenda), Adult Social Care, and local government financing.</p> <p>Busine</p> <p>This is a temporary, shorter term risk to the Council.</p>	<ul style="list-style-type: none"> Self-assessment of preparedness undertaken Corporate Working Group established to develop more detailed responses. Existing business continuity controls 	<ul style="list-style-type: none"> Further ongoing guidance from Central Government Council-wide ream relaunched from Sept 2019 under BD. Review and updating of business continuity controls. <p>Overview & Scrutiny to monitor</p>	SP	JH	6	4	H	L
	11	<p>Regulatory Inspections</p> <p>Children's Services are inspected regularly by the regulators. ILACs is an inspection 'system' that includes: Annual Conversations between Ofsted & the Local Authority; Inspection at least every 3 years and possible Focussed Visits on identified themes. This means that Children's Services is under regular scrutiny from Ofsted that is carried out in a cyclical process.</p> <p>In addition the Local Area could be subject to a Joint Targeted Area Inspection focussing on a set theme.</p> <p>The Local Area is also inspected under the SEND inspection Framework.</p> <p>The directorate are not given notice of when the inspections will occur as they are unannounced.</p> <p>The SEND inspection took place in March 2019 and the Local Area had to produce a Written Statement of Action (WSOA) in response to 6 major areas identified to be requiring improvement. The WSoA was submitted to Ofsted & CQC in August 2019. The Local Area will be re-inspected under the SEND Inspection framework 18 months to 2 years</p>	<ul style="list-style-type: none"> Performance data Self-evaluation Intelligence captured in relation to all forms of external scrutiny that help to drive improvement e.g. Peer Reviews & Audits 	<ul style="list-style-type: none"> The continuous improvement board set up from February 2019 to address actions arising. Wokingham Local Area SEND Written Statement of Action Wokingham SEND Improvement Board Children with Disabilities Improvement Board Service Plans for Children's Services 	CC	UC	6	6	H	L

Ref	Risk		Existing controls	Further Actions to Mitigate Risk	Lead		Risk Rating				
	Cause	Consequence/ Impact			Officer	Member	Impact	Likelihood	Current Score	Appetite/ Target	
46 12	<p>following the submission of the WSoA - so between Feb 2021 and August 2021.</p> <p>The ILACS inspection took place in June 2019 and the Local Authority was found to be Requiring Improvement to be Good.</p> <p>Risks:-</p> <ol style="list-style-type: none"> The embedding of improvements in services to be Good could be affected if resources and action plans are redirected due to a Focused Visit or other inspection activity Impact of being judged inadequate by Ofsted could lead to statutory/government intervention. Lack of evidence of improvement in services could lead to reputational damage 										
	<p>Adult Social Care Provider Market</p> <p>WBC has a duty to understand its local market of care providers and stimulate a diverse range of care and support services to ensure that people and their carers have choice over how their needs are met and that they are able to achieve the things that are important to them.</p> <p>Sustainability of the adult social care market is of major importance in order to ensure the safety, health and wellbeing of vulnerable adults with a range of eligible social care support needs. To support the financial sustainability of our local market, ASC has invested in local provision through the annual uplift process. There is, however, an ongoing pressure from care providers for an annual financial uplift, reflecting inflation, cost of living and the local market. Circa 4/8% pa.</p> <p>Adults Social Care has seen a significant number of providers (Home Care) return care packages as they are no longer viable, adding an additional cost pressure to the service.</p>		<ul style="list-style-type: none"> Annual Uplift Process Provider engagement Quality Assurance Framework Development of an MPS and Adult Social Care Strategy 	<ul style="list-style-type: none"> Develop provider market relationship through rigorous contract management (CMS) Review of the current commissioning pathway Establish a true 'Cost of Care' with the local provider market Establish a market sustainability strategy (inc uplift policy) 	MP	CM	6	5	H	L	

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**WOKINGHAM BOROUGH COUNCIL'S AUDIT COMMITTEE FORWARD PROGRAMME –
2019/20 MUNICIPAL YEAR**

DATE OF MEETING	ITEM No.	ITEM DESCRIPTION	RESPONSIBLE OFFICER
Wednesday 6 November 2019	1.	External Audit Progress Report	Ernst & Young
	2.	2019/20 Audit Plan	Ernst & Young
	3.	Annual Audit Letter	Ernst & Young
	4.	Treasury Management Mid-Year Report 2019/20	Graham Ebers, Deputy Chief Executive
	5.	Corporate Risk Register Update	Graham Ebers, Deputy Chief Executive
	6.	Internal Audit and Investigation Q2 Progress Report 2019/20	Shared Audit and Investigation Service
	7.	Update on Public Health audit actions	Shared Audit and Investigation Service
	8.	Update on AGS exceptions	Graham Ebers, Deputy Chief Executive
	9.	Policy for Approving Non-Audit Work	Graham Ebers, Deputy Chief Executive
	10.	Statement of Accounts	Graham Ebers, Deputy Chief Executive

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Agenda Item 42.

**WOKINGHAM BOROUGH COUNCIL'S AUDIT COMMITTEE FORWARD PROGRAMME –
2019/20 MUNICIPAL YEAR**

DATE OF MEETING	ITEM No.	ITEM DESCRIPTION	RESPONSIBLE OFFICER
Wednesday 5 February 2020	1.	Certification of Claims and Returns – Claims and Returns Organised by Local Authorities.	Graham Ebers, Deputy Chief Executive
	2.	Treasury Management Strategy 2019/20	Graham Ebers, Deputy Chief Executive
	3.	Corporate Risk Register Update	Graham Ebers, Deputy Chief Executive
	4.	Internal Audit and Investigation Q3 Progress Report 2019/20	Shared Audit and Investigation Service
	5.	Annual Audit & Investigations Plan 2020-21	Shared Audit and Investigation Service