

To: Members of the Corporate
Governance Committee

Date: 4 April 2019

Direct Dial: 01824706204

e-mail: democratic@denbighshire.gov.uk

Dear Councillor

You are invited to attend a meeting of the **CORPORATE GOVERNANCE COMMITTEE** to be held at **9.30 am** on **WEDNESDAY, 10 APRIL 2019** in **CONFERENCE ROOM 1A, COUNTY HALL, RUTHIN.**

Yours sincerely

G. Williams
Head of Legal, HR and Democratic Services

AGENDA

PART 1 - THE PRESS AND PUBLIC ARE INVITED TO ATTEND THIS PART OF THE MEETING

1 APOLOGIES

2 DECLARATION OF INTERESTS (Pages 3 - 4)

Members to declare any personal or prejudicial interests in any business identified to be considered at this meeting.

3 URGENT MATTERS

Notice of items, which in the opinion of the Chair should be considered at the meeting as a matter of urgency pursuant to Section 100B(4) of the Local Government Act 1972.

4 MINUTES (Pages 5 - 12)

To receive the minutes of the Corporate Governance Committee meeting held on 06 March 2019 (copy enclosed).

5 ANNUAL GOVERNANCE STATEMENT 2018-19 (Pages 13 - 24)

To consider a report by the Chief Internal Auditor (copy enclosed) on the Annual Governance Statement 2018-19.

6 WAO AUDIT PLAN 2019-20 (Pages 25 - 46)

To consider a report by the Chief Finance Officer (copy enclosed) on the 2019 Audit Plan Denbighshire County Council.

7 WAO REPORT ON USE OF DATA IN DENBIGHSHIRE COUNTY COUNCIL
(Pages 47 - 62)

To receive a report by the Strategic Planning Team Manager (copy attached) on the use of data in Denbighshire County Council.

8 CORPORATE GOVERNANCE COMMITTEE WORK PROGRAMME (Pages 63 - 66)

To consider the committee's forward work programme (copy enclosed).

PART 2 - CONFIDENTIAL ITEMS

None.

MEMBERSHIP

Councillors

Mabon ap Gwynfor
Tony Flynn
Martyn Holland

Alan James
Barry Mellor
Joe Welch

Lay Member

Paul Whitham

COPIES TO:

All Councillors for information
Press and Libraries
Town and Community Councils

LOCAL GOVERNMENT ACT 2000

Code of Conduct for Members

DISCLOSURE AND REGISTRATION OF INTERESTS

I, *(name)*

a *member/co-opted member of

*(*please delete as appropriate)*

Denbighshire County Council

CONFIRM that I have declared a ***personal / personal and prejudicial** interest not previously declared in accordance with the provisions of Part III of the Council's Code of Conduct for Members, in respect of the following:-

*(*please delete as appropriate)*

Date of Disclosure:

Committee *(please specify)*:

Agenda Item No.

Subject Matter:

Nature of Interest:

*(See the note below)**

Signed

Date

*Note: Please provide sufficient detail e.g. 'I am the owner of land adjacent to the application for planning permission made by Mr Jones', or 'My husband / wife is an employee of the company which has made an application for financial assistance'.

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CORPORATE GOVERNANCE COMMITTEE

Minutes of a meeting of the Corporate Governance Committee held in Conference Room 1A, County Hall, Ruthin on Wednesday, 6 March 2019 at 9.30 am.

PRESENT

Councillors Tony Flynn, Martyn Holland (Vice-Chair), Alan James, Barry Mellor (Chair) and Joe Welch.

Lay Member Paul Whitham

Councillor Julian Thompson- Hill, Lead Member for Finance, Performance and Strategic Assets was in attendance.

Councillor Mark Young, Lead Member for Corporate Standards was in attendance.

Councillor Tony Thomas, Lead Member for Housing, Regulation and the Environment

Observer – Councillor Meirick Lloyd Davies

ALSO PRESENT

Legal Services Manager (LJ), Chief Finance Officer (RW), Chief Accountant (SG), Chief Internal Auditor (LL), Committee Administrator (RTJ).

Wales Audit Office Representatives – Gareth Evans and Matthew Edwards.

1 APOLOGIES

An apology for absence was received from Councillor Mabon ap Gwynfor.

2 DECLARATION OF INTERESTS

No declarations of interest were raised.

3 URGENT MATTERS

No urgent matters.

4 MINUTES

The minutes of the Corporate Governance Committee meeting held on 23 January 2019 were submitted.

Matter of accuracy–

- Councillor Martyn Holland and Lay Member Paul Whitham stated that he tendered his apologies for the previous meeting due to adverse weather.

Matters Arising –

- The amendments to the terms of reference were raised and whether the amended terms of references could be circulated. The Legal Service Manager (LSM) informed the committee that the amended terms of references would be circulated to members.

RESOLVED that the minutes of the Corporate Governance Committee meeting held on the 23 January 2019 be approved as a correct record.

5 INTERNAL AUDIT UPDATE

The Chief Internal Auditor (CIA) introduced the report (previously circulated) updating members on the Internal Audit Team's progress in terms of its service delivery, assurance provision, reviews completed, performance and effectiveness in driving improvement.

The report provided information on work carried out by Internal Audit since the last committee meeting. It allowed the committee to monitor Internal Audit's performance and progress as well as providing summaries of Internal Audit reports.

The CIA guided members through the reports which provided an update as of the end of January 2019 on –

- Internal Audit reports recently issued i.e. Business Continuity and Emergency Planning
- Progress on Internal Audit work to date in 2018-19;
- Progress with improvement actions arising from 2018-19
- Internal Audit performance standards.
- CIPFA Practical Guidance for Audit Committees update

The following matters were discussed in more detail –

- Business Continuity and Emergency Planning it was queried whether planning towards global warming could be included, especially in light of recent fires which have been affecting Denbighshire.
- Homelessness in the Internal Audit Assurance Plan Area of Work was on hold due to reorganisation within the team. The audit will be carried out in six months.
- The AONB Grant Certification Audit Assurance being noted as N/A was queried. The CIA clarified that WAO did not audit the grants but ensured that there were no financial errors in the grant process.
- The Internal Audit Assurance work which was indicated as ongoing work. Members queried whether these works would be completed before the new financial year. The committee was informed that due to a resignation in the

team the workload had increased but the work would be completed this financial year.

- Members suggested it would be good practice to invite heads of services to future meetings of Corporate Governance committee, to clarify why any actions were exceeding their original due date.
- Governance in schools and monitoring; legal services were working with GDPR in schools. A Service legal agreement (SLA) was in place with data management which has increased the figure of staff in schools who had completed e learning and training sessions from 53% to 58%. The deadline has been extended to November which would hopefully achieve 100% completion. It was agreed that a report could be brought to Corporate Governance after the work had been completed.
- The CIPFA Practical Guidance questionnaire was commended, the committee queried why the values changed throughout the questionnaire. The CIA responded that some started the questionnaire but did not finish it, a breakdown of the questionnaire could be circulated to members.
- Training for members was agreed, and the CIA and the Democratic Services Manager would arrange appropriate dates.

RESOLVED that the Corporate Governance Committee receive the Internal Audit update report and note its contents.

6 BUDGET PROCESS

The Lead Member for Finance, Performance and Strategic Planning, introduced the Budget Process (previously circulated) to provide an overview on the process to set the budget for 2019/20 and preparations for the 2020/21 budget.

In recent years, various approaches had been applied to budget setting, from a form of zero based budgeting underpinning the Freedom and Flexibilities process, to equalised efficiency targets across services in the last two years. Both approaches were supported by corporate financing savings and the prudent use of cash.

However, within the context of ongoing funding reductions, external cost pressures and increasing demand in key areas, the process to set the council's budget and to determine the medium term financial strategy has been revised.

The planning for the 2020/21 process has already begun with the Reshaping the Council Board considering an outline timetable, following the approval of the budget in Council on the 27th January. The timetable was attached for reference in Appendix 1.

The timetable (appendix 1) was likely to be changed, members were made aware that the Broad Public Consultation /Engagement had been rescheduled from April/May to June/July.

During discussion the following points were raised –

- The regular budget reports coming to Corporate Governance committee was raised. It was clarified it a report would be produced sometime in the autumn.
- The public consultation was highlighted as being a good method for the public to know where the money was being spent but also to gauge what the public valued.
- The membership of the Reshaping the Council Board was queried. The membership was CET, HR Services Manager, the Head of Customers, Communications and Marketing, the Leader of the Council and the Lead Member for Finance, Performance and Strategic Planning.
- Welsh local government lobbying was assessed on a case and case basis.
- The flexibility of the budget process ensured that decisions for cutting budgets who only taken when the final budget was known.
- It was reiterated that 75% of the net budget was collected from Welsh Government and roughly 25% was gathered through Council tax.

RESOLVED – that

- i. The committee note and support the budget process for 2019/20.*
- ii. The committee encourage all members to attend budget workshops.*
- iii. The committee receive a further report in autumn.*

7 CERTIFICATION OF GRANTS AND RETURNS 2017/18

The Chief Accountant introduced the Certification of Grants and Returns 2017-18 Denbighshire County Council report (previously circulated) which sets out a summary of the key outcomes from WAO's certification work on the Council's 2017/18 grants and returns.

The Wales Audit Office Representatives (WAOR) clarified that DCC had good arrangements in place for the production and submission of the 2017/18 grant claims, two recommendations relating to the Housing Benefit claim had agreed, actions were created and relevant officers were in place to address the issues, the reported issues were relatively minor.

The only claim that required a qualification was for the Housing Benefit Subsidy return. Members were informed of that a new issue which had been reported for the first time during 2017-18 was an error in the calculation of a claimant's earnings which resulted in an overpayment of housing benefit.

During discussion the following points were raised –

- The overpayment of the housing benefit was queried, error was identified in the calculation of a claimant's earnings which resulted in an overpayment of housing benefit, and the error had been identified as human error and would not reoccur.
- The grants which were audited were queried, The WAOR clarified the grants which were audited, where grants which were regular grants DCC received.

The Committee commended the Wales Audit Office Representatives and the Council's finance officers for the report.

RESOLVED *that the committee note the content of the report.*

8 REVIEW OF THE CORPORATE GOVERNANCE FORWARD WORK PROGRAMME

The Chief Internal Auditor (CIA) introduced the report on the Forward Work Programme 2019-20 (previously circulated) which provides the proposed forward work programme for 2019-20 to reflect the Corporate Governance Committee's terms of reference and the Chartered Institute of Public Finance and Accountancy's (CIPFA) Practical Guidance for Audit Committees.

The forward programme was highlighted due to some meetings having full agenda's whilst other meetings have not enough items to populate the agenda. Merging meetings together was suggested to allow each agenda to be adequately populated.

The representative from the Wales Audit Office informed the committee that 3 Wales Audit Office reports could be brought to Corporate Governance in either June or July.

During discussion the following points were raised –

- Members did not want fewer meetings. The possibility of re-disturbing the items which were not needed at a specific time of the year was suggested. This would ensure each meetings' agenda would be adequately populated.
- It was clarified that the WAO reports could be moved around to fit into the forward work programme, depending on the severity of the reports.
- The layout of the proposed Forward Work Programme which highlighted each area of the committee's the terms of reference the proposed agenda items covered was commended.
- It was clarified that the RIPA report which was deferred could be brought to the Committee as an information report.
- Information reports were dismissed as a suggestion. This was due to the Committee believing that it would be beneficial for officers to attend with reports to respond to any queries the committee would raise.

It was agreed that the Chair, Vice Chair, Legal Services Manager, Chief Internal Auditor and the Democratic Services Manager could meet to discuss the forward work programme.

RESOLVED *that following the discussion that the proposed forward work programme be approved.*

9 INTERNAL AUDIT ANNUAL STRATEGY REPORT

The Chief Internal Auditor (CIA) introduced the report (previously circulated) to provide the Committee with the Internal Audit Charter and Strategy for 2019-20.

The Charter defined Internal Audit's purpose, authority and responsibility in line with the Public Sector Internal Audit Standards. The Strategy provided details of the proposed Internal Audit projects for the year that would allow the Chief Internal Auditor to provide an 'opinion' on the adequacy and effectiveness of the Council's framework of governance, risk and control during the year.

The CIA guided the committee through the report highlighting key areas within the report –

- The service still had a vacancy which hopefully would be filled soon.
- The high level audit plan highlighted how much coverage each service would receive, which could be changed.
- Anti-fraud work would be carried out which was informed by the Code of Practice on managing the risk of fraud and corruption (CIPFA's). Notable areas of fraud nationally included: Housing Benefit, Council Tax, Housing and Tenancy, Procurement, Insurance, Abuse of Position, Blue Badges and Direct Payments (Social Care).
- The plan for the Proposed Audit priorities for 2019/20 and had been developed to align with the Corporate Priorities and strategic risks. The plan was flexible in case exiting or emerging risks required changes.
- Internal Audit performance monitoring remained challenging.

Changes to the Internal Audit Charter were outlined –

- In accordance with the Public Sector Internal Audit Standards, the Chief Internal Auditor would advise senior management and the Corporate Governance Committee of any changes to resources that were likely to affect the completion of the planned internal audit work which might impact the ability to provide the necessary assurances.

During discussion the following points were raised –

- The Proposed Audit priorities for 2019-20 it was commended that new projects were being reviewed.
- The assessment of low assurances with certain departments, and whether there was a summary or analysis for the low assurances which could be reviewed. It was added that some services asked for an audit review, which highlighted a good relationship between services and internal audit.
- Concerns were raised with Housing tenancy fraud and blue badges and the lack of medical questionnaires, and what work was carried out in Denbighshire; and whether internal audit could do something about the issue. Fraud was in the new audit plan, the National Fraud Initiative (NFI) database would be used to data match areas of concern with housing tenancy fraud; blue badges would also assessed using the NFI database.

RESOLVED – *that the committee approve the Internal Audit Charter and the Internal Audit Strategy 2019-20.*

10 CORPORATE GOVERNANCE COMMITTEE WORK PROGRAMME

The Corporate Governance Committee's Forward Work Programme (FWP) was presented for consideration (previously circulated).

Following the debate for agenda item 8 the proposed for merging the April and June meetings was dismissed.

The following changes were made to the Corporate Governance Committee -

April

- The Internal Audit Update (CIPFA update) was agreed to be removed from the agenda.
- The Annual Governance Statement 2018-19 - (Chief Internal Auditor) would be included.

June –

- Summary of the Alternative Delivery Model - (Head of Business Improvement and Modernisation) would be included.

July –

- Safeguarding report to be included.

Nov –

- Information management in Schools - (Chief Internal Auditor)
- Budget update – (Head of Finance)
- Financial capital plan - (Head of Finance)

RESOLVED that, subject to the above, the Corporate Governance Committee approves the Forward Work Programme.

The meeting concluded at 12:05

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| | |
|-------------------------------|---|
| Report To: | Corporate Governance Committee |
| Date of Meeting: | 10 April 2019 |
| Lead Member / Officer: | Alan Smith – Head of Business Improvement & Modernisation |
| Report Author: | Lisa Lovegrove – Chief Internal Auditor |
| Title: | Annual Governance Statement 2018-19 |

1. What is the report about?

To demonstrate good governance, the Council must show that it is complying with the core principles set out in the revised Framework for Delivering Good Governance in Local Government (Wales) 2016 edition. The Annual Governance Statement (AGS) is prepared using a self-assessment and reports on the Council's governance and improvement arrangements for 2018-19, along with progress in addressing the improvement actions contained within the AGS 2017-18. The AGS is reported as part of the final "Statement of Accounts".

2. What is the reason for making this report?

The Council has a statutory duty to publish an AGS in compliance with the Accounts and Audit (Wales) Regulations 2014. The report provides the Committee with the opportunity to comment on this years 'annual governance statement'.

3. What are the Recommendations?

The Committee reviews and approves the draft annual governance statement for 2018-19 (Appendix 1) and monitors the progress made on the action plan from 2017-18 (Appendix 2).

4. Report details

The Annual Governance Statement 2018-19 (Appendix 1) was developed by performing a self-assessment of the Council's governance arrangements against the Framework for Delivering Good Governance in Local Government (Wales) 2016 edition. This was conducted by an officers group representing the key governance functions from across the Council. The AGS referenced various evidence sources and assurance sources such as the Internal Audit Annual Report, External Audit reports, and risk registers.

The AGS highlights any areas of weakness in an action plan, which this Committee will monitor to ensure implementation of the necessary improvements. The AGS concludes that the governance arrangements operate effectively in supporting the Council to meet its objectives.

Progress against the previous year's improvement plan is available in Appendix 2. An update was reported to this committee previously on the 22 November 2018. Where necessary, any actions which are ongoing have been carried forward into the current year's improvement plan.

5. How does the decision contribute to the Corporate Priorities?

While the 'annual governance statement' does not directly contribute to Corporate Priorities, it provides an assessment and assurance on the delivery of the Corporate Plan, the Council's operational and financial performance, governance arrangements, community engagement etc. that are all directed towards delivering the Corporate Priorities.

6. What will it cost and how will it affect other services?

Not applicable - there is no decision required with this report.

7. What are the main conclusions of the Equality Impact Assessment (EqIA) undertaken on the decision? The completed EqIA template should be attached as an appendix to the report

Not applicable - there is no decision required with this report.

8. What consultations have been carried out with Scrutiny and others?

Not applicable - there is no decision required with this report.

9. Chief Finance Officer Statement

Not applicable - there is no decision required with this report.

10. What risks are there and is there anything we can do to reduce them?

If the Governance Improvement Plan is not implemented, weaknesses will remain in the Council's governance arrangements, which could lead to:

- adverse regulatory reports;
- poor use of public money;
- failure to improve key corporate and service areas;
- loss of stakeholder confidence; and
- an adverse impact on the Council's reputation.

11. Power to make the Decision

Not applicable - there is no decision required with this report.

Annual Governance Statement

2018-19

Introduction

The CIPFA/Solace Delivering Good Governance in Local Government framework (2016) requires local authorities to publish an Annual Governance Statement. This is to show that Denbighshire County Council (the Council):

- Conducts its business in accordance with relevant laws and regulations;
- Properly accounts for and safeguards public money;
- Uses its resources economically, efficiently and effectively to achieve agreed priorities that benefit local people.

The Council has adopted the 'Core Principles' which underpin the CIPFA/Solace framework to form its Corporate Governance Framework. The seven core principles are set out below along with an overview of the Council's governance framework:

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| Key Elements Of The Council's Governance Framework | | | | |
|---|---|---|--|--|
| <p>Evidence Sources</p> <ul style="list-style-type: none"> • Constitution • Corporate Plan • Leadership Strategy • Core Values • Equalities arrangements • FOI arrangements • Codes of conduct • Anti-fraud & Corruption Policy • Whistleblowing Policy • Expert advice & guidance • Risk management • Project management • Internal controls • Internal Audit service • Information management • Elected member & staff training • Customer feedback & • Complaints process | | | <p>Assurance Sources</p> <ul style="list-style-type: none"> • Performance reports • Financial reports • Democratic arrangements • External regulator reports • Internal Audit reports • Service challenges • Self-assessments • Peer reviews • Partnership boards • Staff surveys • Resident surveys • Customer feedback • Consultations | |
| <p>Members</p> <ul style="list-style-type: none"> • Corporate Governance Committee • Scrutiny Committees • Standards Committee | <p>Council Meetings</p> <ul style="list-style-type: none"> • All meetings are held in public • Decisions are recorded on the Council's website | <p>Executive</p> <ul style="list-style-type: none"> • Corporate Executive Team <ul style="list-style-type: none"> ○ Head of Paid Service (CEO) ○ Treasurer (Section 151 Officer) ○ Monitoring Officer • Senior Leadership Team | | |

Review of Effectiveness

The effectiveness of governance arrangements is measured in several ways. One key report is the Chief Internal Auditor's Annual Report which provides an independent opinion on the overall adequacy and effectiveness of the Council's governance, risk and control framework and the extent that the Council can rely on it. The Annual Internal Audit Report will be presented to the Corporate Governance Committee in June 2019, which will summarise the key findings of the audit work undertaken in 2018/19, including any areas of significant weaknesses in the internal control environment.

It is of the opinion of the Chief Internal Auditor, taking into account all available evidence, that medium assurance may be awarded over the adequacy and effectiveness of the Council's overall internal control environment during the financial year 2018/19. This is the same as last year. Improvements in the following areas were highlighted however:

| Issues identified by Internal Audit in 2018/19 | Agreed action |
|---|---|
| Review and update the Money Laundering Policy and raise awareness with relevant officers. | Update Money Laundering Policy and communicate to officers that collect cash on behalf of the Council. |
| Define risk appetite and risk management training for members and officers (staff). | Agree risk appetite and arrange training for members and senior and middle managers on risk management. |

Last year's self-assessment and Annual Governance Statement highlighted nine areas for improvement relating to: committee reports; awareness of the code of conduct; budget deficit; changes affecting senior management; partnerships; contract management; benefit realisation; and GDPR implementation. Follow up work by Internal Audit confirms that all areas are being addressed.

The Corporate Governance Officer's Group consisting the Monitoring Officer, Head of Finance, Head of Business Improvement & Modernisation (SIRO) reviewed the Council's arrangements against the CIPFA/Solace Framework. This confirmed that governance arrangements such as the Code of Conduct, Financial Regulations, and other corporate processes have operated as intended during the year. The Code of Corporate Governance was updated to reflect the current arrangements. Looking ahead, the following areas for improvement have been identified for 2018/19:

| Improvement actions 2018/19 | Agreed action |
|---|---|
| Review, update and promote the Strategy for the Prevention of Fraud, Corruption & Bribery | Periodic review of the Strategy and raise awareness as relevant. |
| Review the Council's Ethical Culture as required by the Public Sector Internal Audit Standards | Internal Audit review planned for 2019/20. |
| Finalise and promote the Partnership Framework | Partnership framework to be presented to Corporate Governance Committee and requirements communicated to relevant persons |
| Ongoing work to promote the officer's code of conduct, declaration of interest, gifts and hospitality and whistleblowing. | E-learning module due to be released and Monitoring Officer to brief senior and middle managers. |
| Ongoing work to implement the requirements of the General Data Protection Regulations. | Internal Audit review of GDPR. |

The Governance Framework

Principle 1 - Behaving with integrity, with commitment to ethical values, and respect for the rule of law

Denbighshire CC's Constitution includes the Codes of Conduct for members and officers and demand a high standard of behaviour. These are supported by more detailed guidance such as the Strategy for the Prevention and Detection of Fraud, Corruption and Bribery, Whistleblowing Policy, Financial Regulations and Contract Procedure Rules. The Monitoring Officer and Head of Finance / Section 151 Officer both have responsibilities to ensure that Council decisions meet legal requirements.

Principle 2 - Ensuring openness and comprehensive stakeholder engagement

The Council engages with stakeholders and partners through joint working arrangements, partnership boards and representation on external bodies' governing boards. The annual resident survey informs community engagement strategies as well as service. The Council publishes information on the website including webinars of Council meetings. Communication channels involve press releases and online such as social media (facebook and twitter).

Principle 3 - Defining outcomes in terms of sustainable economic, social, and environmental benefits

The strategic vision for Denbighshire is set out in its Corporate Plan. Within it, Council defines specific priorities and outcomes to be achieved and this is managed by two programme boards. A separate programme board is focused on ensuring the Council's finances and services are sustainable. A Wellbeing Impact Assessment is completed to inform significant decisions.

Principle 4 - Determining the intervention necessary to achieve intended outcomes

A Quarterly Performance report tracks the performance of all Council activities in terms of key performance indicators and delivery of key outcomes. The report also highlights remedial actions being taken where slippage does occur. Senior Management and Members (via Scrutiny committees and the Corporate Governance Committee), ensure the Council remains focussed on achieving its objectives and priorities.

Principle 5 - Developing capacity, including the capability of leadership and individuals within the Council

Development is directed by the leadership strategy, apprenticeship schemes and an e-learning portal is used to develop staff at all levels. The Council also works across a broad set of partnerships and collaborative arrangements, and uses commissioning and procurement processes to maximise capacity by delivering services in the most effective and efficient way.

Principle 6 - Managing risks and performance through strong internal control and financial management

Corporate risk registers are updated twice yearly, with significant risks brought to the attention of senior management and members. Internal Audit assess the overall quality of risk management, governance and internal control and agree actions for improvement as necessary. The Council has a strong track record in financial management, delivering services within budget and timely production of the 2017/18 accounts in response to the early closure requirements.

Principle 7 - Implementing good practices in transparency, reporting and audit to deliver effective accountability

The Council provides clear and accurate information, and has developed both its website and the format of Council reports to improve transparency and accessibility. Minutes of meetings and key decisions are published on the Council's website. The external assessment of Internal Audit confirms it conforms to the Public Sector Internal Audit Standards.

Key contributors to developing and maintaining the Governance Framework

| | |
|-----------------------------------|---|
| Council | <ul style="list-style-type: none">- Approves the Corporate Plan- Endorses the Constitution- Approves the policy and financial frameworks |
| Cabinet | <ul style="list-style-type: none">- Primary decision making body of the Council- Comprises of the Leader of the Council and Cabinet members who have responsibility for specific portfolios |
| Corporate Governance Committee | <ul style="list-style-type: none">- Help raise the profile of internal control, risk management and financial reporting issues within the Council, as well as providing a forum for the discussion of issues raised by internal and external auditors |
| Standards Committee | <ul style="list-style-type: none">- Standards Committee promotes high standards of conduct by elected and co-opted members and monitors the operation of the Members' Code of conduct. |
| Programme Boards | <ul style="list-style-type: none">- Track efficiencies, highlighting risk and mitigating actions to achievement- Consider the robustness of efficiency planning and forecasting and consider resourcing of planned delivery- Plan communication and engagement activity |
| Scrutiny Committees | <ul style="list-style-type: none">- Review and scrutinise the decisions and performance of Council, Cabinet, and Committees- Review and scrutinise the decisions and performance of other public bodies including partnerships |
| Senior Leadership Team & Managers | <ul style="list-style-type: none">- Responsible for developing, maintaining and implementing the Council's governance, risk and control framework- Contribute to the effective corporate management and governance of the Council |
| Internal Audit | <ul style="list-style-type: none">- Provide an independent opinion on the adequacy and effectiveness of internal control, risk management and governance arrangements- Delivers a programme of risk based audits, including counter fraud and investigation- Identifies areas for improvement in the management of risk- |
| External Audit | <ul style="list-style-type: none">- Audit and report on the Council's financial statements (including the Annual Governance Statement), providing an opinion on the accounts and use of resources, concluding on the arrangements in place for securing economy, efficiency and effectiveness in the use of resources |

Significant governance issues

This Annual Governance Statement concludes that the Council has effective arrangements in place. While we recognise that there are areas for improvement (see improvement actions), it is important to note that the Corporate Governance Officers Group determined that there were no significant issues in 2018/19.

The areas for improvement that we have identified in our self-assessment will be monitored by the Corporate Governance Committee. This plan also includes any issues raised in last year's action plan that have not yet been fully addressed.

Certification

We propose over the coming year to take steps to address the issues identified in our Governance Improvement Action Plan to enhance our governance arrangements. We are satisfied that these steps will address the need for improvements that were identified in our review of effectiveness and will monitor their implementation and operation as part of our next annual review.

Signed: _____
Cllr Hugh Evans
Leader of the Council

Date: _____ 2019

Signed: _____
Judith Greenhalgh
Chief Executive

Date: _____ 2019

Appendix 2 - Governance Improvement Action Plan 2017-18

| Improvement Area | Action | Current Status |
|---|---|--|
| <p>Further to the action completed in last year's improvement plan in response to the WAO report '<i>Good Governance when determining significant service changes - Denbighshire County Council</i>', the Council considers further improvement is possible to ensure consistent, timely monitoring of the impact of each significant service change.</p> | <p>Chairs of decision making committees including Cabinet be reminded to ensure that debates include consideration of impact assessments.</p> <p>Pre-decision scrutiny to include consideration of the nature and frequency of future impact monitoring where appropriate.</p> <p>Head of Business Improvement & Modernisation and Head of Legal, HR & Democratic Services 31 March 2019</p> | <p>Complete as per agreed action.</p> |
| <p>Risks associated with significant service changes need to be better reflected within the decision reports so that the Council's decision is informed properly. Any notable adverse impacts identified within the impact assessment should be reflected within the risk assessment.</p> | <p>The guidance notes contained within the Report Templates will be reviewed to emphasise the need to identify and clearly explain within the body of the report any associated risk and impacts.</p> <p>Strategic Planning Team Manager and Head of Legal, HR and Democratic Services 31 March 2019</p> | <p>Strategic Planning Team Manager and Democratic Services Manager have discussed new wording for report templates. Report template has been updated with revised wording to promote consideration of risks arising from the decision to proceed.</p> <p><i>Further action planned to ensure that relevant officers use the current template and complete the section correctly.</i></p> |

| Improvement Area | Action | Current Status |
|---|--|---|
| <p>Promote officer awareness of the code of conduct including declaration of interests and whistleblowing policy</p> | <p>An e-learning training module will be rolled out to new staff initially and then to all staff.</p> <p>Strategic HR Manager</p> <p>31 March 2019</p> | <p>The e-learning training module is on track for being rolled out imminently.</p> <p><i>Monitoring Officer due to attend Service Management Team meetings to raise awareness of the code of conduct etc.</i></p> |
| <p>Budget gap identified in the MTFP and a new programme board is being established to identifying savings.</p> <p>The Council needs to capture how savings will be achieved within the required timeframe to address the budget gap.</p> | <p>Board established, terms of reference agreed and process for 2019/20 begun.</p> <p>Head of Finance</p> <p>28 February 2019</p> | <p>Report to Corporate Governance Committee in September 2018 outlined the Reshaping the Council board and its purpose to ensure the Council is able to deliver the required savings.</p> |
| <p>Transition relating to changes within the Senior Leadership Team to minimise impact to service delivery.</p> | <p>Processes in place to manage changes at senior level to ensure new officers fully deliver their roles and responsibilities effectively.</p> <p>SLT & HR 31 December 2018</p> | <p>This is being managed on a case by case basis.</p> <p>Change at the senior level has embedded and no sign of any adverse effect on service delivery.</p> |

| Improvement Area | Action | Current Status |
|---|---|---|
| <p>Increased reliance on partners to work with the Councils to deliver key services requires robust arrangements for overseeing and monitoring to ensure that they are effective.</p> | <p>Review Partnership Governance Manual and SLT to be made aware so that partnerships apply the requirements.</p> <p>Strategic Planning Team Manager & SLT</p> <p>31 March 2019</p> | <p>This year's service challenge process has an emphasis on alternative service delivery models (ASDMs). Services are required to complete information around the partnerships and ASDMs it is involved in along with details of monitoring arrangements in place.</p> <p>This will enable the service challenge process to challenge any ASDMs that are not perceived to be effective.</p> <p><i>Summary report to be shared with Corporate Governance Committee by its July 2019 meeting. This will be presented alongside the updated Partnership Governance Manual.</i></p> |
| <p>Increasing number of core services are being delivered through large and complex contracts require effective arrangements for contract management.</p> | <p>Internal Audit review of Contract Management in 2018/19.</p> <p>Chief Internal Auditor 30 June 2019</p> | <p>Internal Audit of Contract Management underway and on track to meet the deadline.</p> |
| <p>Demonstrate that proposed benefits are achieved from major programmes and projects.</p> | <p>Internal Audit review of programme and project management benefit realisation in 2018/19.</p> <p>Chief Internal Auditor 31 March 2019</p> | <p>Internal Audit of programme and project management on course to meet the deadline. The audit includes a review of closed projects to assess evidence of benefit realisation being undertaken.</p> |

| Improvement Area | Action | Current Status |
|--|--|--|
| <p>Compliance with General Data Protection Regulations (GDPR) from May 2018 will require significant resource from across the Council.</p> | <p>Information Governance Group has developed an action plan and reliance on services to assist with implementing the necessary actions to comply with the new regulations. Communication and mandatory training to be delivered as per the action plan.</p> <p>Head of Business Improvement & Modernisation 31 March 2019</p> | <p>The Information Governance Group's action plan is making progress, as summarised below:</p> <ul style="list-style-type: none"> • GDPR e-learning training is mandatory for all staff. Chasing those that have not completed it to date. • Council Information Assets Register is operational and plan to publish it on the Council's internet. • Contracts' wording is amended for new contracts going forward, and a review of existing contracts is underway to update wording. <p><i>Recently commenced an Internal Audit review of GDPR.</i></p> |

| | |
|------------------------|--|
| Report To: | Corporate Governance Committee |
| Date of Meeting: | 10 th April 2019 |
| Lead Member / Officer: | Councillor Julian Thompson-Hill / Richard Weigh, Head of Finance |
| Report Author: | Steve Gadd, Chief Accountant |
| Title: | 2019 Audit Plan Denbighshire County Council |

1. What is the report about?

A report entitled '2019 Audit Plan – Denbighshire County Council' has been prepared by the Wales Audit Office (WAO) and is attached. The report sets out the planned programme of work for both the WAO's financial audit and performance audit programme. The report also deals with matters such as the fee for the work, details in respect of the audit team and the timetable for the work.

2. What is the reason for making this report?

The external auditors are required to prepare and present this report in order to discharge their requirements under auditing standards and proper audit practices. The report is provided for information.

3. What are the Recommendations?

It is recommended that the Committee consider the content of the WAO report. WAO representatives will attend the meeting to answer questions in relation to the report.

4. Report details

The WAO report provides the Council with an outline of the financial audit and performance audit work programme. The financial audit programme covers their work in respect of the 2018-19 financial statements. It also provides information on the audit approach including the key audit risks that have been identified during the initial planning process and the actions proposed to address them. The financial audit work on these risk areas will be used to inform the audit opinion on the financial statements.

The performance audit work programme covers their work in respect of the Local Government Measure. Both financial and performance audit work also reviews the arrangements put in place by the Council to secure economy, efficiency and effectiveness in its use of resources.

5. How does the decision contribute to the Corporate Priorities?

The audit service is a statutory provision. The Appointed Auditor, under the Public Audit (Wales) Act 2004 as amended by the Public Audit (Wales) Act 2013, is required to examine and certify the financial statements of the Council. The Appointed Auditor is also required to satisfy himself that the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

- 6. What will it cost and how will it affect other services?**
The fees for work undertaken by the WAO in respect of the financial and performance audit work programme are included in the report.
- 7. What are the main conclusions of the Well-being Impact Assessment?**
It is the professional judgement of the Section 151 Officer that a Well-being Impact Assessment is not required for this report.
- 8. What consultations have been carried out with Scrutiny and others?**
The broad content of the report has been discussed with the Chief Finance Officer and senior members of the Finance Department.
- 9. Chief Finance Officer Statement**
The annual audit is a statutory provision. The fees are an existing budget commitment for the authority.
- 10. What risks are there and is there anything we can do to reduce them?**
The audit process should highlight any significant risks and the management response to addressing or minimising the risk or impact.
- 11. Power to make the Decision**
Section 151 of the Local Government Act 1972 requires that the council has proper financial management arrangements in place. The Appointed Auditor is required by the Public Audit (Wales) Act 2004 (as amended by the Public Audit (Wales) Act 2013) to examine and certify the accounts of the council and must be satisfied that the accounts have been completed in compliance with the Accounts and Audit (Wales) Regulations 2005.



WALES AUDIT OFFICE
SWYDDFA ARCHWILIO CYMRU

Archwilydd Cyffredinol Cymru
Auditor General for Wales

2019 Audit Plan – Denbighshire County Council

Audit year: 2018-19

Date issued: March 2019

Document reference: 1124A2019-20

This document has been prepared as part of work performed in accordance with statutory functions.
Further information on this is provided in [Appendix 1](#).

No responsibility is taken by the Auditor General, the staff of the Wales Audit Office or, where applicable, the auditor acting on behalf of the Auditor General, in relation to any member, director, officer or other employee in their individual capacity, or to any third party.

In the event of receiving a request for information to which this document may be relevant, attention is drawn to the Code of Practice issued under section 45 of the Freedom of Information Act 2000. The section 45 Code sets out the practice in the handling of requests that is expected of public authorities, including consultation with relevant third parties. In relation to this document, the Auditor General for Wales, the Wales Audit Office and, where applicable, the auditor acting on behalf of the Auditor General are relevant third parties. Any enquiries regarding disclosure or re-use of this document should be sent to the Wales Audit Office at infoofficer@audit.wales.

We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

Mae'r ddogfen hon hefyd ar gael yn Gymraeg. This document is also available in Welsh.

2019 Audit Plan

| | |
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Appendices

| | |
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| Appendix 3 – other developments | 17 |

Summary

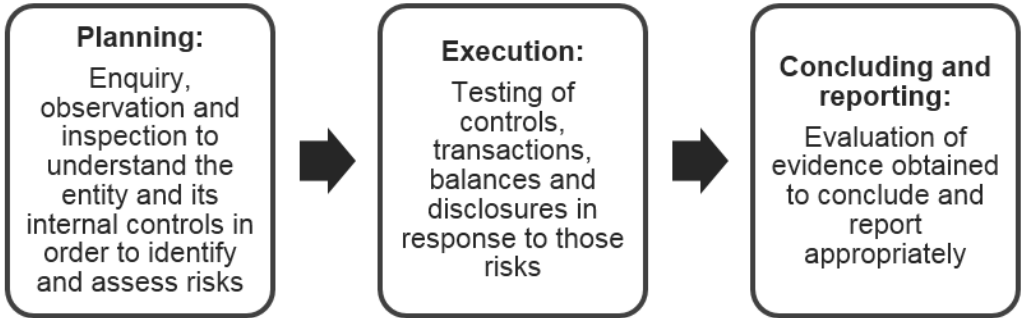
- 1 As your external auditor, my objective is to carry out an audit which discharges my statutory duties as Auditor General and fulfils my obligations under the Public Audit (Wales) Act 2004, the Local Government (Wales) Measure 2009 (the Measure), Wellbeing of Future Generations (Wales) Act 2015, the Local Government Act 1999, and the Code of Audit Practice, namely to:
 - examine and certify whether your financial statements are 'true and fair';
 - assess whether you have made proper arrangements for securing economy, efficiency and effectiveness in the use of resources;
 - audit and assess whether you have discharged the duties and met requirements of the Measure; and
 - undertake studies to enable me to make recommendations for improving economy, efficiency and effectiveness or for improving financial or other management arrangements.
- 2 The purpose of this plan is to set out my proposed work, when it will be undertaken, how much it will cost and who will undertake it.
- 3 My responsibilities, along with those of management and those charged with governance, are set out in [Appendix 1](#).

Audit of accounts

- 4 It is my responsibility to issue a certificate and report on the financial statements which includes an opinion on their 'truth and fairness'. This provides assurance that the accounts:
 - are free from material misstatement, whether caused by fraud or error;
 - comply with statutory and other applicable requirements; and
 - comply with all relevant requirements for accounting presentation and disclosure.
- 5 I also consider whether or not Denbighshire County Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources and report by exception if the Annual Governance Statement does not comply with requirements.
- 6 [Appendix 1](#) sets out my responsibilities in full.
- 7 The audit work I undertake to fulfil my responsibilities responds to my assessment of risks. This understanding allows me to develop an audit approach which focuses on addressing specific risks whilst providing assurance for the financial statements as a whole. My audit approach consists of three phases as set out in [Exhibit 1](#).

Exhibit 1: my audit approach

This table summarises the three phases of my financial audit approach, being planning, testing and reporting.



8 The risks of material misstatement which I consider to be significant and which therefore require special audit consideration, are set out in **Exhibit 2** along with the work I intend to undertake to address them. Also, included are other key areas of audit attention my team will be focusing on.

Exhibit 2: financial audit risks

This table summarises the key financial audit risks identified at the planning stage of the audit:

| Financial audit risk | Proposed audit response |
|--|---|
| Significant risks | |
| The risk of management override of controls is present in all entities. Due to the unpredictable way in which such override could occur, it is viewed as a significant risk [ISA 240.31-33]. | My audit team will: <ul style="list-style-type: none"> • test the appropriateness of journal entries and other adjustments made in preparing the financial statements; • review accounting estimates for biases; • evaluate the rationale for any significant transactions outside the normal course of business; and • review the critical judgments made by the Council for appropriateness and evidence of bias. |

| Financial audit risk | Proposed audit response |
|--|---|
| Other areas of audit attention | |
| Revaluation of Property, Plant & Equipment Our audit of the Council's 2017-18 Financial Statements identified a number of errors related to the accounting treatment applied to the revaluation of assets. | We will design audit tests to ensure that the revaluation exercise has been undertaken appropriately and the required revaluations are correctly accounted for in the 2018-19 financial statements. |

- 9 I do not seek to obtain absolute assurance on the truth and fairness of the financial statements and related notes but adopt a concept of materiality. My aim is to identify material misstatements, that is, those that might result in a reader of the accounts being misled. The levels at which I judge such misstatements to be material will be reported to the Council prior to completion of the audit.
- 10 For reporting purposes, I will treat any misstatements below a 'trivial' level (5% of materiality) as not requiring consideration by those charged with governance and therefore I will not report them.
- 11 My fees and planned timescales for completion of the audit are based on the following assumptions:
- the financial statements are provided in accordance with the agreed timescales, to the quality expected and have been subject to a robust quality assurance review;
 - information provided to support the financial statements is in accordance with the agreed audit deliverables document¹;
 - all appropriate officials will be available during the audit;
 - you have all the necessary controls and checks in place to enable the Responsible Financial Officer to provide all the assurances that I require in the Letter of Representation addressed to me; and
 - Internal Audit's planned programme of work is complete and management has responded to issues that may have affected the financial statements.

¹ The agreed audit deliverables document sets out the expected working paper requirements to support the financial statements and include timescales and responsibilities.

Statutory audit functions

- 12 In addition to the audit of the accounts, I have statutory responsibilities to receive questions and objections to the accounts from local electors. These responsibilities are set out in the Public Audit (Wales) Act 2004:
- Section 30 Inspection of documents and questions at audit; and
 - Section 31 Right to make objections at audit.
- 13 Audit fees will be chargeable for work undertaken in dealing with electors' questions and objections. Because audit work will depend upon the number and nature of any questions and objections, it is not possible to estimate an audit fee for this work.
- 14 If I do receive questions or objections, I will discuss potential audit fees at the time.

Other financial audit work

- 15 I am also responsible for the independent examination of the Area of Outstanding Natural Beauty (AONB) Joint Committee. There are no specific risks that I have identified in relation to the Joint Committee.
- 16 My audit fee for this work is set out in [Exhibit 4](#).

Performance audit

- 17 I need to balance my existing, new and proposed statutory duties with the need to continue to undertake meaningful, risk-based and proportionate audits and assessments. In discharging my responsibilities I will continue to seek to strike the most appropriate balance and add value by:
- providing assurance on the governance and stewardship of public money and assets;
 - offering insight on the extent to which resources are used wisely in meeting people's needs; and
 - identifying and promoting ways by which the provision of public services may be improved.
- 18 As it is likely that the anticipated Local Government Wales Bill will propose that the Local Government (Wales) Measure 2009 no longer applies to councils, I will minimise work that focuses on the process of improvement planning.
- 19 In my audit plan for 2018 I explained that in previous years I had placed reliance on my work under the Measure to help discharge my duty under the Public Audit (Wales) Act 2004 to satisfy myself that councils have made proper arrangements to secure economy, efficiency and effectiveness (value for money) in the use of resources. Given that in the future it is likely that I will be unable to rely on my work

under the Measure, in 2019-20, and subsequent years, the focus of my local performance audit programmes will continue to be more clearly aligned to discharging my Public Audit (Wales) Act 2004 duty.

- 20 In 2018-19 I undertook an examination of the extent to which you are acting in accordance with the sustainable development principle in taking steps to meet your well-being objectives. During 2019-20 I will undertake a further examination to assess the extent to which you are applying the sustainable development principle when taking steps towards meeting your well-being objectives. This will be the final piece of work I will undertake to discharge my duties under the Wellbeing of Future Generations Act at the Council prior to laying my first cyclical report with the National Assembly in 2020. During 2019-20 I will also be considering how to discharge my duties under the Act over the period 2020 to 2024 and I will seek to engage with local authorities as well as other stakeholders in developing my approach.
- 21 The Wales Audit Office also undertakes a programme of local government studies. This work is included within the Wales Audit Office estimates for funding from the Welsh Consolidated Fund and not local fees. These studies primarily lead to a national report augmented by good practice and shared learning outputs rather than by local reports. Local findings, where relevant, will be captured in improvement assessment work and reported in annual improvement reports depending on the timing and the focus of conclusions.
- 22 Taking all these factors into consideration, my 2019-20 programme of work will comprise:

Exhibit 3: performance audit programme

This table sets out my 2019-20 performance audit programme which will include local projects and national studies

| Performance audit programme | Brief description |
|--|--|
| Improvement audit and assessment work including improvement planning and reporting audit | Audit of discharge of duty to publish an improvement plan, and to publish an assessment of performance. |
| Well-being of Future Generations Act (Wales) 2015 (WFG Act) examinations | Examination of the extent to which the Council has acted in accordance with the sustainable development principle when taking steps to meet its wellbeing objectives. |
| Assurance and Risk Assessment | Project to identify the level of audit assurance and/or where further audit work may be required in future years in relation to risks to the Council putting in place proper arrangements to secure value for money in the use of resources. |

| Performance audit programme | Brief description |
|--|--|
| Financial Sustainability | A project common to all local councils that will assess financial sustainability in light of current and anticipated future challenges. |
| Social services budgetary and cost pressures | A project to look at social services budgetary and cost pressures. |
| Municipal Recycling | Proposed follow-up work based on findings from the Wales Audit Office national report on Municipal Recycling and review of Denbighshire's arrangements which will examine how the Council engages with communities on recycling. |
| 2019-20 Local Government Studies | (Funded by the Welsh Consolidated Fund) The Auditor General has recently completed his consultation on his forward work programme and new local government studies to commence in 2019-20 will be confirmed shortly. |

23 The performance audit projects included in last year's Audit Plan, which are either still underway or which have been substituted for alternative projects in agreement with you, are set out in [Appendix 2](#).

Fee, audit team and timetable

Fee

24 Your estimated fee for 2019 is set out in [Exhibit 4](#). There have been some small changes to my fees rates for 2019, however my audit teams will continue to drive efficiency in their audits to ensure any resulting increases will not be passed to you.

Exhibit 4: audit fee

This table sets out the proposed audit fee for 2019, by area of audit work, alongside the actual audit fee for last year. The estimated range of fees for the certification of grants claims and returns is £45,000 to £50,000.

| Audit area | Proposed fee (£) ¹ | Actual fee last year (£) |
|---|-------------------------------|--------------------------|
| Audit of accounts ² | 178,234 | 178,234 |
| Performance audit work ³ | 94,084 | 94,038 |
| Grant certification work ⁴ | 47,500 | 48,937 |
| Other financial audit work ⁵ | 1,134 | 1,134 |
| Total fee | 320,952 | 322,343 |

Notes:

- ¹ The fees shown in this document are exclusive of VAT, which is no longer charged to you.
- ² Payable November 2018 to October 2019.
- ³ Payable April 2019 to March 2020.
- ⁴ Payable as work is undertaken.
- ⁵ Area of Outstanding Natural Beauty (AONB) Joint Committee - payable as work is undertaken and subject to the level of testing required.

- 25 Planning will be ongoing, and changes to my programme of audit work and therefore my fee, may be required if any key new risks emerge. I shall make no changes without first discussing them with the Council.
- 26 Further information on my [fee scales and fee setting](#) can be found on our website.

Audit team

- 27 The main members of my team, together with their contact details, are summarised in [Exhibit 5](#).

Exhibit 5: my audit team

This table lists the members of the local audit team and their contact details.

| Name | Role | Contact number | E-mail address |
|-----------------|---|----------------|--|
| Derwyn Owen | Engagement Director and Engagement lead – Financial Audit | 02920 320651 | derwyn.owen@audit.wales |
| Huw Rees | Engagement Lead – Performance Audit | 02920 320599 | huw.rees@audit.wales |
| Matthew Edwards | Financial Audit Manager | 02920 320663 | matthew.edwards@audit.wales |
| Gareth Evans | Financial Audit Team Leader | 02920 829309 | gareth.evans@audit.wales |
| Sara-Jane Byrne | Performance Audit Manager | 07786 111385 | sara-jane.byrne@audit.wales |
| Gwilym Bury | Performance Audit Lead | 07813 564432 | gwilym.bury@archwilio.cymru |

- 28 I can confirm that, except as set out in paragraph 29, there are no known threats to the independence of the Appointed Auditor or other audit staff and I have complied with the Wales Audit Office rotation policy.

29 The only known threats that we need to bring to your attention relate to Matthew Edwards, the Financial Audit Manager and a team member. A member of Financial Audit Manager’s family is employed as a teacher by the Council. As a result, he will not be involved in any work at that school and his involvement in any other audit work in relation to education will only be permitted following a risk assessment. In addition, a member of the audit team is related to an Officer of the Council and additional steps have been taken to safeguard our independence and objectivity by ensuring that they do not undertake any payroll audit work.

Timetable

30 I will provide reports, or other outputs as agreed, to the Council covering the areas of work identified in this document. My key milestones are set out in [Exhibit 6](#).

Exhibit 6: timetable

This table sets out the proposed timetable for completion and reporting of my audit work at the authority

| Planned output | Work undertaken | Report finalised |
|--|--|---|
| 2019 Audit Plan | December 2018 to January 2019 | March 2019 |
| Financial accounts work: <ul style="list-style-type: none"> • Audit of Financial Statements Report • Opinion on Financial Statements • Financial Accounts Memorandum | January to August 2019 | August 2019 September 2019 September 2019 |
| Performance work: <ul style="list-style-type: none"> • Improvement Plan Audit • Assessment of Performance Audit • Assurance and Risk Assessment • WFG Act Examinations • Municipal Recycling • Social services budgetary and cost pressures • Financial sustainability | April 2019 November 2019 October 2019 to December 2019 July 2019 to November 2019 July 2019 to November 2019 September 2019 to February 2020 April to September 2019 | April 2019 November 2019 January 2020 December 2019 December 2019 March 2020 October 2019 |

| Planned output | Work undertaken | Report finalised |
|---------------------------|--------------------------|------------------|
| Annual Improvement Report | April 2019 – May 2020 | July 2020 |
| Annual Audit Letter | May to November 2019 | November 2019 |
| 2020 Audit Plan | October to December 2019 | January 2020 |

* Subject to timely clearance of draft findings with Council.

Future developments to my audit work

Future developments to my audit work

- 31 Details of other future developments including forthcoming changes to key International Financial Reporting Standards, the Wales Audit Office's Good Practice Exchange (GPX) seminars and my planned work on the readiness of the Welsh public sector for Brexit, are set out in [Appendix 3](#).

Appendix 1

Respective responsibilities

Audit of accounts

As amended by the Public Audit (Wales) Act 2013, the Public Audit (Wales) Act 2004 sets out my powers and duties to undertake your financial audit. It is my responsibility to issue a certificate and report on the financial statements which includes an opinion on:

- their 'truth and fairness', providing assurance that they:
 - are free from material misstatement, whether caused by fraud or error;
 - comply with the statutory and other applicable requirements; and
 - comply with all relevant requirements for accounting presentation and disclosure.
- the consistency of information in the Annual Report with the financial statements.

I must also state by exception if the Annual Governance Statement does not comply with requirements, if proper accounting records have not been kept, if disclosures required for remuneration and other transactions have not been made or if I have not received all the information and explanations I require.

The Public Audit (Wales) Act 2004 requires me to assess whether Denbighshire County Council has made proper arrangements for securing economy, efficiency and effectiveness in the use of resources. To achieve this, I consider:

- the results of the audit work undertaken on the financial statements;
- the Council's system of internal control, as reported in the Annual Governance Statement and my report thereon;
- the results of other work carried out including work carried out under the Local Government (Wales) Measure 2009 (the Measure), certification of claims and returns, and data-matching exercises;
- the results of the work of other external review bodies where relevant to my responsibilities; and
- any other work that addresses matters not covered by the above, and which I consider necessary to discharge my responsibilities.

The Public Audit (Wales) Act 2004 sets out the rights of the public and electors to inspect Denbighshire County Council's financial statements and related documents, to ask me, as the Appointed Auditor questions about the accounts and, where appropriate, to challenge items in the accounts. I must also consider whether in the public interest, I should make a report on any matter which comes to my notice in the course of the audit.

My audit work does not relieve management and those charged with governance of their responsibilities which include:

- the preparation of the financial statements and Annual Report in accordance with applicable accounting standards and guidance;
- the keeping of proper accounting records;
- ensuring the regularity of financial transactions; and
- securing value for money in the use of resources.

Management agrees to provide me with:

- access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- additional information that I may request from management for the purpose of the audit; and
- unrestricted access to persons within the Council from whom I determine it necessary to obtain audit evidence.

Management will need to provide me with written representations to confirm:

- that it has fulfilled its responsibilities for the preparation of the financial statements;
- that all transactions have been recorded and are reflected in the financial statements;
- the completeness of the information provided to me for the purposes of the audit; and
- to support other audit evidence relevant to the financial statements or specific assertions in the financial statements if I deem it necessary or if required by ISAs.

Performance audit

The Public Audit (Wales) Act 2004 requires me, by examination of the accounts or otherwise, to satisfy myself that the body has made proper arrangements for:

- securing economy, efficiency and effectiveness in its use of resources; and
- that the body, if required to publish information in pursuance of a direction under section 47 (performance information) has made such arrangements for collecting and recording the information and for publishing it as are required for the performance of its duties under that section.

The Measure places a general duty on improvement authorities to 'make arrangements to secure continuous improvement in the exercise of [their] functions'. It also places specific requirements on authorities to set improvement objectives, and to publish annual improvement plans and assessments of performance. Improvement authorities are defined as county and county borough councils, national park authorities, and fire and rescue authorities.

The Measure also requires me to carry out an improvement assessment for each improvement authority every year, to determine whether the authority is likely to comply with its general duty and requirements of the Measure. I must also carry out an audit of whether the authority has discharged its improvement planning and reporting duties.

The Auditor General may also in some circumstances carry out special inspections (under section 21), in respect of which he will provide a report to the relevant authorities and Ministers, and which he may publish (under section 22). The Auditor General will summarise audit and assessment reports in his published Annual Improvement Report (under section 24). This will also summarise any reports of special inspections.

Section 15 of the Well-being of Future Generations Act (Wales) 2015 requires me to carry out examinations of public bodies for the purposes of assessing the extent to which it has acted in accordance with the sustainable development principle when:

- (a) setting well-being objectives; and
- (b) taking steps to meet those objectives.

I must carry out such an examination of each public body at least once during a five-year period. Before the end of the period I must report on the results of those examinations to the National Assembly.

Appendix 2

Performance work in last year's audit outline still in progress

Exhibit 7: performance work in last year's audit outline still in progress

Four pieces of performance audit work included in last year's audit plan remain outstanding.

| Performance audit project | Status | Comment |
|---------------------------------------|--|------------------------------------|
| WFG Act Examination (flood defences) | On target. Findings agreed and Action Plan from Council agreed February 2019 | Draft report to Council March 2019 |
| Leisure services | Fieldwork commenced January 2019 | Draft report to Council April 2019 |
| Corporate Safeguarding Arrangements | Project Brief agreed February 2019. Fieldwork May 2019 | Draft report to Council June 2019 |
| Annual improvement Report | On target | Draft report to Council June 2019 |

Appendix 3

Other future developments

A. Forthcoming key IFRS changes

Exhibit 8: changes to IFRS standards

This table details the key future changes to International Financial Reporting Standards

| Standard | Effective date | Further details |
|----------------|---------------------|---|
| IFRS 16 leases | Expected in 2020-21 | IFRS 16 will replace the current leases standard IAS 17. The key change is that it largely removes the distinction between operating and finance leases for lessees by introducing a single lessee accounting model that requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. It will lead to all leases being recognised on balance sheet as an asset based on a right of use principle with a corresponding liability for future rentals. This is a significant change in lessee accounting. |

B. Good Practice Exchange

The Wales Audit Office's GPX helps public services improve by sharing knowledge and practices that work. Events are held where knowledge can be exchanged face to face and resources shared on line. The main areas of work are regarding financial management, public-sector staff and governance.

C. Brexit: preparations for the United Kingdom's departure from membership of the European Union

In accordance with Article 50 of the Treaty of Rome, on 29 March 2019 the United Kingdom will cease to be a member of the European Union. Negotiations are continuing, and it currently remains unclear whether agreement will be reached on a transition period to 31 December 2020, or whether a 'no deal' immediate exit will take place in March.

The Auditor General has commenced a programme of work looking at the arrangements that the devolved public sector in Wales, including all NHS bodies, is putting in place to prepare for, and respond to, Britain's exit from the European Union. This will take the form of a high-level overview to establish what is being put in place across the Welsh public sector, and what the key issues are from the perspectives of different parts of the Welsh public service.

The Auditor General intends to carry out this initial work in two tranches. In autumn 2018, he issued a call for evidence to compile a baseline summary of arrangements being put in place. On 19 February he issued a report² on preparations in Wales for a 'no deal' Brexit. This will be followed up by further audit work during the rest of 2019.

² Brexit Preparations report. <http://www.audit.wales/publication/preparations-wales-no-deal-brexite>.

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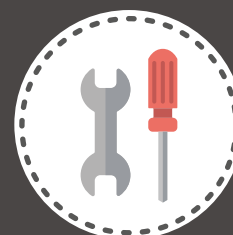
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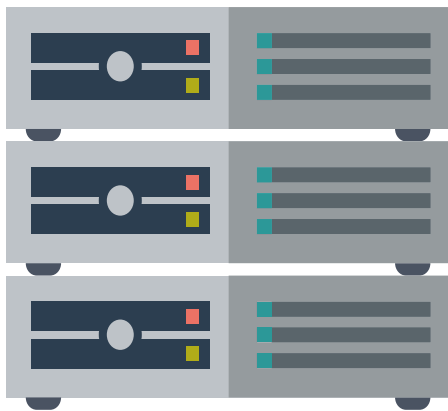


Local government use of data

Denbighshire County Council



Methodology and structure of this report



The growth of 'big data' strategies in the private sector and the availability of 'open data' has been unprecedented in recent times, and has revolutionised the way organisations make decisions. With the technology available today, and the rate of technological change, data-driven decision-making is becoming the norm rather than the exception. However, is this approach extending to local authorities in Wales?

Given these challenges, this report summarises the findings of the Wales Audit Office national study looking at whether local government has the right building blocks and culture in place to capitalise on the data that it holds.

Part 1 of this report summarises why making use of data is important and is drawn from national research with leaders in data usage in the public sector.

Part 2 - summarises the key issues from data tool responses provided by senior officers and elected members for Denbighshire County Council.

Part 3 - sets out some good practice examples we identified in our research which we believe can help councils make better use of their data.

The findings in Part 2 this report are drawn from and based on the collected responses to the Wales Audit Office Data Tool provided by senior officers and elected members in Denbighshire County Council.

Consequently, it only provides a summary of the views of those council staff and elected members who responded on how the council manages data and should be considered as useful evidence in how the council can improve its use of data.

Consequently, the report should be read alongside the national study report, which provides more detailed findings and makes a series of recommendations for all local authorities in Wales.

Part 1 - Why making better use of data is important

In a period of sustained austerity, there is a pressing need for **innovation** to help local authorities deliver better outcomes with decreasing resources.

Effective use of data presents **huge opportunities** in providing services in the face of these acute and on-going financial pressures.

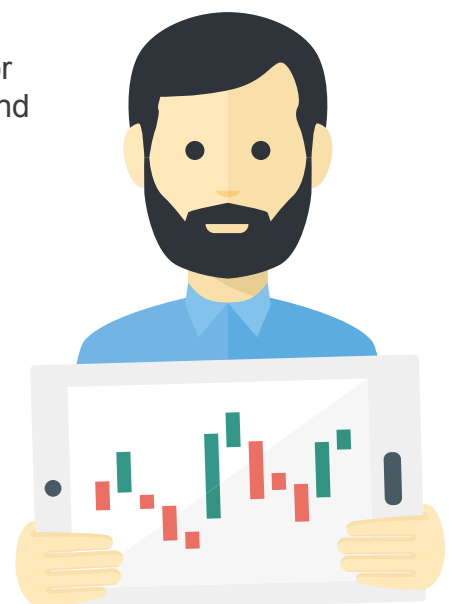
However, our national study found that **local authorities across Wales are slow to develop a culture that values and uses data effectively to improve services and outcomes.**

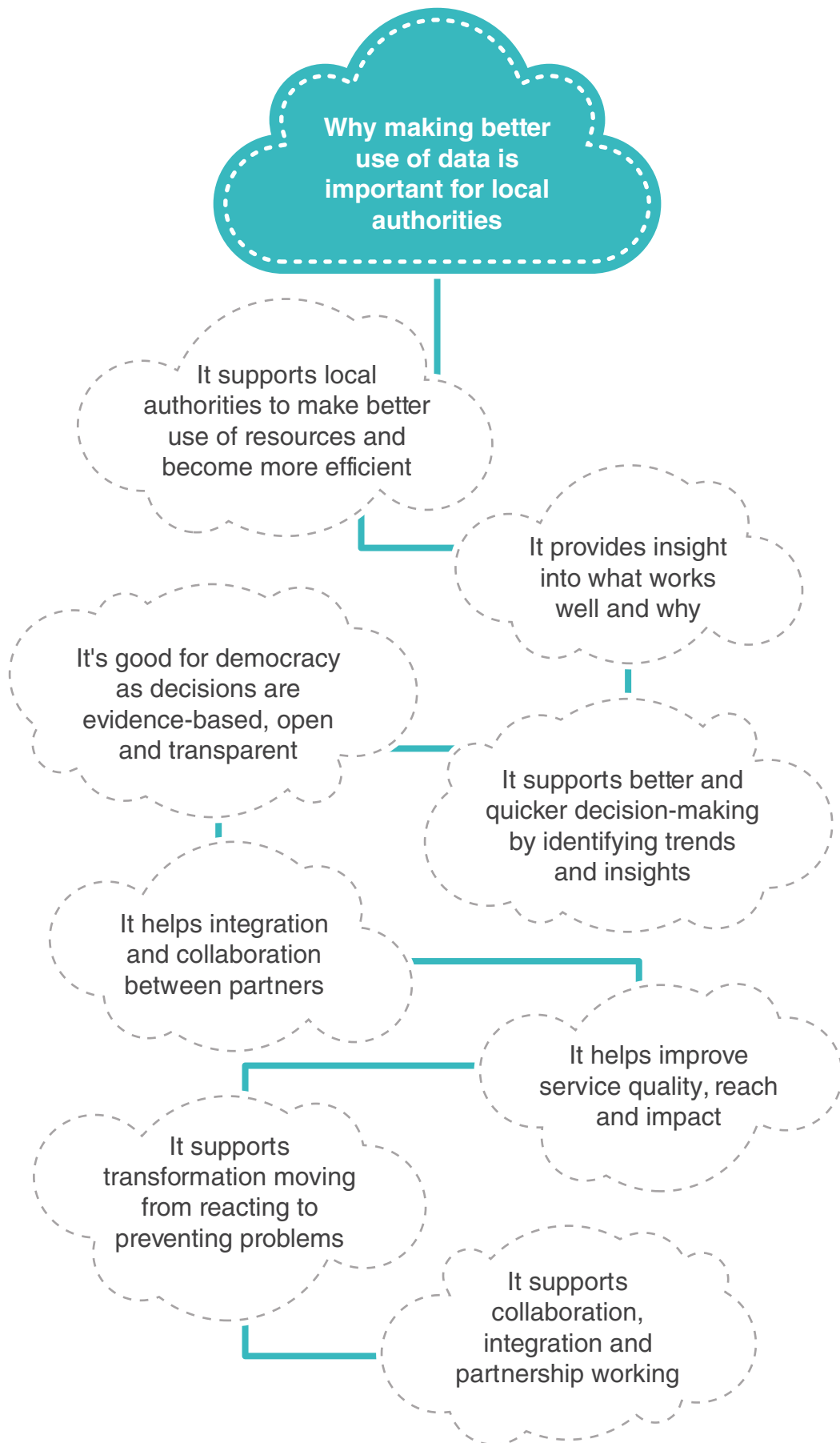
Our national report – **The Maturity of Local Government in Use of Data** – can be viewed on our website audit.wales.



The benefits of making better use of data

Being smart and strategic in using data brings many benefits for local authorities, their partners, the communities they work in and the citizens they serve.





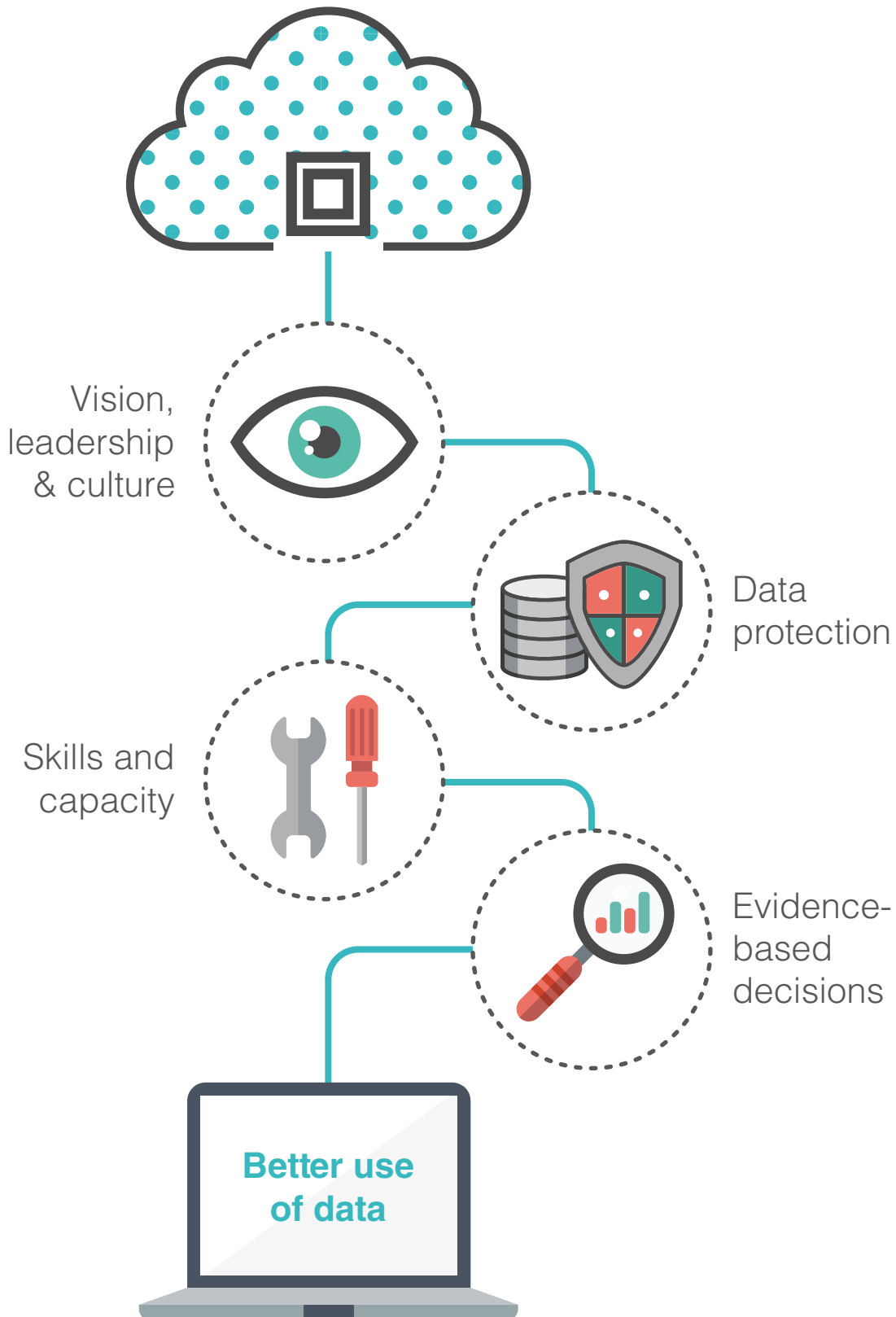
Our national report on the use of data identifies seven key components in making better use of data

From our work, we have identified what we consider to be the key aspects of how well local authorities use data and have set these out in the following table. Overall, we conclude that most authorities are characterised by the descriptors at level 1 and level 2.

| Key Characteristic | Level 1 | Level 2 | Level 3 |
|--------------------------|--|--|--|
| Leadership | Leadership on data and organisational culture encourages a risk averse approach, which does not value or seek to maximise data usage. | Leaders recognise the value of streamlining and improving use of data, both within the local authority and with partners. The culture in most of the authority has not progressed from 'identifying' the opportunities of integrating and sharing data to actually 'doing' it. | The organisation has a strong leadership culture based on transparency and valuing and using data to underpin decisions. The authority openly shares data and insights with citizens, partners and stakeholders setting out the rationale for choices. Data is valued and used across the authority. |
| Corporate Standards | Services operate independently in silos, and define their own data requirements. The local authority lacks corporate standards for how services should capture and use data and little integration or sharing of data takes place internally nor externally. | The local authority knows what data is collected by services and has some linked databases, but data networking has developed organically. The local authority lacks data standards and whilst data sharing and integration takes place, it is in narrowly defined areas. | The local authority has corporate data standards and coding structures. The local authority has identified its long-term data requirements and is streamlining systems to reduce duplication and improve accessibility. Data is integrated and coding gaps when identified are addressed. |
| Integrated customer data | Service users often apply multiple times for services or assistance. Duplication of data is common and some services rely on paper based manual systems. | Duplication is known, but not always addressed. Some standardisation takes place, usually around established parameters such as property gazetteers, but is limited. Most data is digitised but not linked. | Citizens apply once, and services are configured to meet their needs. Data is entirely digitised and regularly cleansed to ensure it is accurate. Data sharing and integration is well advanced. Duplication is kept to a minimum. |

| Key Characteristic | Level 1 | Level 2 | Level 3 |
|-----------------------|--|---|---|
| Data Protection | Data protection legislation is understood and complied with, but is a block to sharing data. | Data protection legislation is understood and complied with and is not seen as a block to making better use of data. | Data protection legislation is complied with and implementation is supporting the local authority to appropriately share data internally and with other bodies. |
| Data analytics | Investment in data analytics – segmentation analysis, forecasting and predictive analysis – is limited. There is little capacity and a deficit in skills to improve use of data. There is no or little investment in upskilling staff. | The need to build skills and capacity and invest in making better use of data is recognised, but not always addressed. Improving capacity and upskilling staff is a known risk but progress to address this is slow or limited. | Staff have been equipped in data analytics, and services regularly use data from a range of sources to understand events, predict future scenarios and model potential demand. Data analytics is recognised and valued as a core function and is resourced sufficiently. |
| Data Driven Decisions | Data is reported and performance is analysed. The focus of performance reporting is limited to local authority service information, is mostly historical and backward looking, and not reported in real time. Data analytics is rarely used. | Data is reported and performance is analysed. The local authority is focussing on monitoring and measuring impact. The importance of data analytics is growing but not embedded or sufficiently developed in most services. | Data is reported and through performance evaluation, corrective action is taken when the data shows a change in direction is needed. The local authority has a record of accomplishment of using data analytics to manage services and is focused on understanding future demand. |
| Open Data | The Local authority is not using data to effectively support decision-making. Open Data and public reporting is very limited. | The local authority uses data to underpin decisions but limitations in its coverage and analysis weakens ‘real time’ choices. Open Data is produced but coverage is limited. | Data driven decision-making is well established and accepted as the “way to do things”. Open Data is made available in real time and a wide range of organisations use the information to develop new opportunities. |

Making better use of data requires...

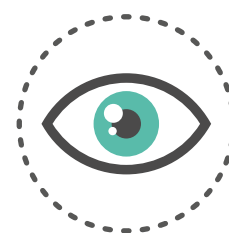


Part 2 - Summary of key issues from data tool responses for Denbighshire County Council

This resource summarises the position of **Denbighshire County Council** within the context of our national study findings. It also explores some of the barriers identified locally. Overcoming these barriers will help to ensure the Authority and its citizens reap the rewards of better use of data. This resource is structured around four key themes identified in our national report as vital steps in the data journey. These findings are based on an amalgamation of all the data tool responses.

Vision, leadership & culture

A strong data culture and data success are intertwined, and authorities cannot have one without the other. To improve the use of data, authorities need visionaries who recognise the importance of empowering people to take well-managed risks and learn from failure. Local authorities that make the best use of data perceive the wealth of data they hold as an invaluable resource and devote the appropriate monetary and human resources to ensure it is used as effectively as possible.



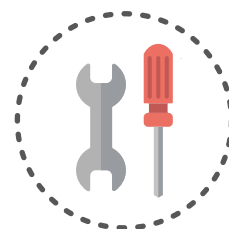
Data protection

Local authorities are often the gatekeepers of very personal and very sensitive information. They handle all sorts of data on a daily basis, covering everything from income to detailed health and care records. However, using data in the public sector is a delicate balancing act. Local authorities need to protect personal information from data misuse but without suffocating innovation. As a result, many public sector organisations are wrestling with the benefits and risks of data sharing.



Skills & capacity

Local authorities hold a vast resource of insight, intelligence and data that has the potential to drive efficiency, direct resource allocation and fundamentally improve the delivery of services. A mature local authority will use data to improve services and transform their organisation, and will have staff and Elected Members who are skilled and confident data users. Having good data analytical skills to inform and direct resource decisions is a key component of a mature approach to using data.



Evidence-based decisions

Data driven decision-making is an approach to governance that values decisions that are underpinned by verifiable data. However, the success of the data-driven approach is reliant upon the quality of the data gathered, the effectiveness of its analysis and interpretation, and the processes established to judge impact and performance.



Data tool responses for Denbighshire County Council

We ran a suite of six data tools at each of Wales' 22 local authorities to help inform our national local government study. The data tool recipients and the response rates for Denbighshire County Council are set out below.

Our data tools asked questions against a range of issues relating to the use of data. Comments received shed further light on the barriers the Authority faces to make better use of data.

| Data tool recipients | Number invited | Responses received | Percentage responded |
|----------------------|----------------|--------------------|----------------------|
| Officers | 133 | 67 | 50% |
| Elected Members | 47 | 9 | 19% |
| Total | 180 | 76 | 42% |



What we found in Denbighshire County Council: Vision, leadership & culture



The Authority has already experienced some of the benefits of making data-led decisions, for example in use of the local land and property gazetteer (LLPG) for addresses in order to map service provision and coverage of the residential use of caravans and mapping vulnerable people as part of its flood management planning.

Standardising its data is an area where the Authority can make further improvements. Respondents to our data tool cited a need to integrate 'data held in department silos'. Developing a more unified and corporate approach to using data will help to extend the benefits of data-led decisions to all service areas. A change in culture will be crucial in order to do this and standardise, streamline and integrate data.

To begin this process, the Authority should complete a data audit focusing on mapping who holds what data, for what purpose and how it is used. Data tool respondents acknowledge that GDPR may help in this regard but that at present, data held in different forms across the organisation has led to incompatible systems and dispersed ownership of various datasets.



What we found in Denbighshire County Council: Data protection



Local authorities' perception of data protection regulations provides an indication of their appetite to make the best use of data; for example, are regulations perceived as 'a barrier to data sharing', or as 'a framework within which data can be shared safely'? Often, a lack of clear understanding of data protection regulations and what they mean is a bigger contributor to risk aversion than the regulations themselves.

At the time of responding to our data tool, officers and Elected Members alluded to the challenge of complying with GDPR noting there is a general culture of risk avoidance in terms of sharing data. Respondents commented that too often data protection regulations are used as an 'excuse' to prevent data being shared instead of focusing on sharing securely and appropriately for the benefit of the citizen.

The Authority collects data at almost every interaction with its citizens, whether face to face, over the phone or on social media and it needs to ensure it continues to protect the information it holds whilst making the best use of this wealth of data. Updating data sharing protocols and ensuring they are communicated to all relevant officers via refresher training – focusing on what people can do rather than what they cannot do – will help to ensure that service managers know when and what they can share, thereby helping to avoid unnecessary and disproportionate risk aversion when it comes to data sharing.

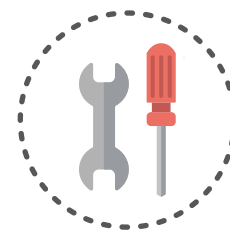
We asked about the awareness of local authorities' use of personal data in a survey of 750 people across Wales...

Only **36%** were satisfied that the information their local authority holds is used effectively to plan and provide services.

Only **12%** had been told what their council does with their personal data.



What we found in Denbighshire County Council: Skills & capacity



Local authorities who exhibit greater levels of maturity in data management have integrated critical corporate functions such as information governance, business improvement and policy development. Mapping staff who have a role in analysing and managing data to build and develop capacity in data usage and developing its data analysis capacity within existing resources will help the Authority embed data-driven decision-making and generate greater insights into customer demand for services.

Ensuring adequate resources and sufficient capacity are on-going challenges for all local authorities. In Denbighshire, a significant proportion of senior officers who responded to our data tool do not believe the Authority has invested sufficient resources to analyse data effectively. Without upskilling staff to make better use of data the Authority risks missing opportunities to improve its efficiency and effectiveness in the long-term. Investing to make better use of data will result in better outcomes for citizens and create long-term efficiencies for the Authority. The Well-being of Future Generations (Wales) Act 2015 provides the perfect impetus for the Authority to think long-term.

What we found in Denbighshire County Council: Evidence-based decisions



More than ever, local authorities have a need for analysed data to form robust evidence to inform decisions. The Authority has the foundations in place to make better use of data but needs to improve how data is analysed and presented to decision makers to enable transparent and well-informed decisions.

Understanding the data and the level of analysis provided to inform business planning and decision making is an area for improvement for all local authorities. In addition to this, several Elected Members described the challenge of getting some Councillors to read the necessary information and data provided by officers before attending meetings. The Authority should review the range and quality of the information needed by decision makers and the format it is presented in. This will enable the Authority to set corporate data reporting standards to ensure the data that is presented to senior officer and Elected Members is accessible, easily understandable and equips decision makers to fulfil their responsibilities as effectively as possible.

Part 3 - Good practice examples for councils to learn from

Our national study report identifies some good practice in how organisations use data across the UK. Some of these examples are included below. You can see the full list of good practice in our national study report on our website [audit.wales](https://www.audit.wales)

Single ‘Gateway’ to local authority services

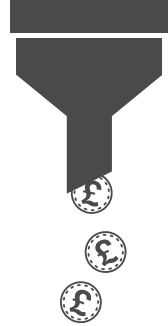
The London Borough of Camden has developed a Residents Index (CRI) uniting information from multiple council data sources to create a single, consistent view of residents across the borough and the council services that they are accessing. In doing this, Camden united previously siloed information into a 360-degree view of residents' service engagement. There have been several positive outcomes from the creation of the CRI, including:

- helping to identify cases of illegal subletting of council housing and in identifying cases of school admissions fraud, thus ensuring that valuable resources go to the residents eligible for them;
- enabling the Electoral Services team to maintain an accurate register of electors in the borough. The CRI could validate 80% of data from the electoral roll (which is higher than the 50% rate of the Department for Work and Pensions, which usually validates the council's electoral data); and
- providing critical information to support the council's Multi Agency Safeguarding hub to identify changes in the composition of households of vulnerable children.

Developing data leadership into organisational transformation

Carmarthenshire County Council's Digital Transformation Strategy 2017-2020 recognises appropriate digital technology is needed for the council to save money and improve services by collaborating with partners seamlessly by sharing and using good quality data. The Council recognises that central to improving access to services and supporting the move towards the generation of more open data is building public confidence in robust information security that protects citizen and business data from misuse and cyber threats

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Capacity building to drive a more collaborative culture

Digital Flintshire 2017 – 2022 outlines how Digital Information and Technology will be used to support the County Council’s Improvement Priorities and strategic plans over the next five years. What makes Digital Flintshire different from other strategies is the focus on improving the local digital infrastructure, and in ensuring customers have the digital skills to access services and information online. This includes working with local training providers, partners and the third sector to identify and deliver effective customer training to ensure take up of digital services and support inclusion.

Safe and secure data sharing

The Conwy and Denbighshire Public Service Board (PSB) has developed a range of information and policies to encourage safe and secure data sharing amongst constituent partners. The PSB has built on the previous work of the Local Services Board and an Information Strategy and Information Sharing Toolkit. Training material focuses on lawful data sharing including the Wales Accord on the Sharing of Personal Information (WASPI) and the development of a range of information sharing protocols and products. As a result, the PSB is more able to demonstrate how it has used good quality data to derive its strategic priorities for Good Mental Well-being for All Ages; Community Empowerment; and Environmental Resilience. A realistic discussion about the PSB’s role was agreed which is to provide leadership and scrutiny within existing structures, rather than manage projects and integrate services delivery.

Using open data to build community capacity and drive economic wellbeing

Data Mill North is a collaborative project originally set up to tackle the challenge of increasing demands and decreasing resources in Leeds. The aim is to enable people and organisations to explore the different complex relationships between the city's services and businesses, by collecting Open Data from multiple sources in a single hub, offering a greater insight into the workings of the city than ever before. The project's three top priorities are to visibly improve health & wellbeing, drive more housing growth & standards and improve travel & transport infrastructure. Data Mill North is now the single repository in the region for all public services to share data, insight and intelligence on a wide range of topics including local public services, detailed business and economic performance and opportunities, adult education, and a high number of datasets and sources of housing information.

The project founders are supporters of the Open Data Institute HQ which was established in November 2013. ODI Leeds works to bring social, environmental, and economic value in Leeds by improving data literacy and skills development. To date the project has hosted 668 events, raised an additional £883k in funding and helped 228 people find better paid jobs. All data sources in the Yorkshire are currently being mapped – including the private, public and voluntary sector.

Data driven decision making to mobilise resources

London Fire Brigade (LFB) operates from more than 100 fire stations across London, and is the busiest fire and rescue service in the UK. LFB developed a Dynamic Cover Tool (DCT) with a private sector provider to assist decision-making in emergency service control rooms. The DCT helps to improve incident and risk coverage and ensures resources are used as efficiently as possible. Dynamic cover is the process of relocating available resources to maintain appropriate standards of risk and response cover across an area. DCT software provides a real-time visual aid to support the emergency control officer in moving emergency response vehicles.

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Corporate Governance Committee Forward Work Programme

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|-----------------------------|----|--|--|--|
| 05 JUNE 2019 | | Standing Items | | |
| | 1 | Issues Referred by Scrutiny Committees (if any) | Scrutiny Coordinator – Rhian Evans | |
| | 2 | Recent External Regulatory Reports Received (if any) | Head of Business Improvement & Modernisation– Alan Smith, Nicola Kneale | |
| | 3 | Internal Audit Update (CIPFA update) | Chief Internal Auditor – Lisa Lovegrove | |
| | 4 | Forward Work Programme | Democratic Services | |
| | | | | |
| | | Reports | | |
| | 5 | Health and Safety in Schools | Head of Internal Audit – Lisa Lovegrove | |
| Page 63 | 6 | Annual Corporate Governance Committee Report | Head of Legal, HR and Democratic Services - Gary Williams | |
| | 7 | Service Challenge – Service report | Head of Business Improvement & Modernisation– Alan Smith | |
| | 8 | Internal Audit Annual Report | Chief Internal Auditor – Lisa Lovegrove | |
| | 9 | Update report – Joint Procurement Unit (tbc – requested at 23/01/19) | Chief Internal Auditor – Lisa Lovegrove | |
| | 10 | Summary of the Alternative Delivery Model | Head of Business Improvement & Modernisation– Alan Smith | |
| | 11 | Annual RIPA (Regulation of Investigatory Powers Act 2000) | Head of Legal, HR and Democratic Services - Gary Williams (Lisa Jones – Contact) | |
| 10 JULY 2019 | | Standing Items | | |
| | 1 | Issues Referred by Scrutiny Committees (if any) | Scrutiny Coordinator – Rhian Evans | |
| | 2 | Recent External Regulatory Reports Received (if any) | Head of Business Improvement & Modernisation– Alan Smith, Nicola Kneale | |

Corporate Governance Committee Forward Work Programme

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|--|----|--|---|--|
| | 3 | Internal Audit Update (CIPFA update) | Chief Internal Auditor – Lisa Lovegrove | |
| | 4 | Forward Work Programme | Democratic Services | |
| | | | | |
| | | Reports | | |
| | 5 | Draft Statement of Accounts | Head of Finance- Richard Weigh | |
| | 6 | Treasury Management | Head of Finance- Richard Weigh | |
| | 7 | Annual report on the Constitution | Head of Legal, HR and Democratic Services - Gary Williams / Chief Internal Auditor – Lisa Lovegrove | |
| | 8 | Annual SIRO Report | Head of Business Improvement & Modernisation– Alan Smith | |
| | 9 | WAO Annual improvement report | WAO/ Head of Business Improvement & Modernisation– Alan Smith | |
| | 10 | Safeguarding report | | |
| | | Standing Items | | |
| | 1 | Issues Referred by Scrutiny Committees (if any) | Scrutiny Coordinator – Rhian Evans | |
| | 2 | Recent External Regulatory Reports Received (if any) | Head of Business Improvement & Modernisation– Alan Smith, Nicola Kneale | |
| | 3 | Internal Audit Update (CIPFA update) | Chief Internal Auditor – Lisa Lovegrove | |
| | 4 | Forward Work Programme | Democratic Services | |
| | | | | |
| | | Reports | | |
| | 5 | Approval of Statement of Accounts | Head of Finance – Richard Weigh | |
| | 6 | Annual H&S Report | Head of H&S –Gerry Lapington | |
| | 7 | Update report on the Low Assurance Audit report – | Chief Internal Auditor – Lisa Lovegrove | |

Corporate Governance Committee Forward Work Programme

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|--------------------|----|---|---|--|
| | | Registration Service (requested at 23/01/19) | | |
| 20 NOV 2019 | | Standing Items | | |
| | 1 | Issues Referred by Scrutiny Committees (if any) | Scrutiny Coordinator – Rhian Evans | |
| | 2 | Recent External Regulatory Reports Received (if any) | Head of Business Improvement & Modernisation– Alan Smith, Nicola Kneale | |
| | 3 | Internal Audit Update (CIPFA update) | Head of Internal Audit – Lisa Lovegrove | |
| | 4 | Forward Work Programme | Democratic Services | |
| | | | | |
| | | Reports | | |
| Page 65 | 5 | Annual report on Whistle Blowing | Head of Legal, HR and Democratic Services / Gary Williams | |
| | 6 | Annual RIPA (Regulation of Investigatory Powers Act 2000) | Head of Legal, HR and Democratic Services / Gary Williams | |
| | 7 | Annual Governance Statement | Chief Internal Auditor – Lisa Lovegrove | |
| | 8 | Information management in Schools | Chief Internal Auditor – Lisa Lovegrove | |
| | 9 | Budget Update | Head of Finance – Richard Weigh | |
| | 10 | Financial capital plan | Head of Finance – Richard Weigh | |

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