

South Cambridgeshire Hall
Cambourne Business Park
Cambourne
Cambridge
CB23 6EA

t: 03450 450 500

f: 01954 713149

www.scambs.gov.uk



16 September 2019

To: Chairman – Councillor Tony Mason
Vice-Chairman – Councillor Nick Sample
Members of the Audit and Corporate Governance Committee – Councillors
John Batchelor, Brian Milnes, Peter Topping, Heather Williams and Eileen Wilson

Quorum: 3

Substitutes: Councillors Nick Wright, Bunty Waters, Tom Bygott, Grenville Chamberlain,
Clare Delderfield and Dawn Percival

Dear Councillor

You are invited to attend the next meeting of **AUDIT AND CORPORATE GOVERNANCE COMMITTEE**, which will be held in **SWANSLEY ROOM A AND B - SOUTH CAMBRIDGESHIRE HALL** at South Cambridgeshire Hall on **TUESDAY, 24 SEPTEMBER 2019** at **9.30 a.m.**

Members are respectfully reminded that when substituting on committees, subcommittees, and outside or joint bodies, Democratic Services must be advised of the substitution *in advance of* the meeting. It is not possible to accept a substitute once the meeting has started. Council Standing Order 4.3 refers.

Yours faithfully

Mike Hill

Interim Chief Executive

The Council is committed to improving, for all members of the community, access to its agendas and minutes. We try to take all circumstances into account but, if you have any specific needs, please let us know, and we will do what we can to help you.

AGENDA		PAGES
1.	Apologies for Absence To receive Apologies for Absence from Committee members.	
2.	Declarations of Interest	
3.	Minutes of Previous Meeting To confirm the minutes of the meeting held on 30 July 2019 as a correct record.	1 - 6
AUDIT REPORTS		
4.	Internal Audit Update	7 - 20

DECISION ITEMS

- | | | |
|-----------|--|----------------|
| 5. | Annual Review of the Risk Management Strategy | 21 - 44 |
| 6. | Possible Appointment of Independent Members | 45 - 50 |

INFORMATION ITEMS

- | | | |
|------------|--|----------------|
| 7. | Update on the 2017/18 Accounts - Oral Update | |
| 8. | Ombudsman: Annual Review Letter 2018-19 | 51 - 62 |
| 9. | Matters of Topical Interest | |
| 10. | Date of Next Meeting
Members are asked to bring their diaries. | |

GUIDANCE NOTES FOR VISITORS TO SOUTH CAMBRIDGESHIRE HALL

Notes to help those people visiting the South Cambridgeshire District Council offices

While we try to make sure that you stay safe when visiting South Cambridgeshire Hall, you also have a responsibility for your own safety, and that of others.

Security

When attending meetings in non-public areas of the Council offices you must report to Reception, sign in, and at all times wear the Visitor badge issued. Before leaving the building, please sign out and return the Visitor badge to Reception.

Public seating in meeting rooms is limited. For further details contact Democratic Services on 03450 450 500 or e-mail democratic.services@scambs.gov.uk

Emergency and Evacuation

In the event of a fire, a continuous alarm will sound. Leave the building using the nearest escape route; from the Council Chamber or Mezzanine viewing gallery this would be via the staircase just outside the door. Go to the assembly point at the far side of the staff car park opposite the staff entrance

- **Do not** use the lifts to leave the building. If you are unable to use stairs by yourself, the emergency staircase landings have fire refuge areas, which give protection for a minimum of 1.5 hours. Press the alarm button and wait for help from Council fire wardens or the fire brigade.
- **Do not** re-enter the building until the officer in charge or the fire brigade confirms that it is safe to do so.

First Aid

If you feel unwell or need first aid, please alert a member of staff.

Access for People with Disabilities

We are committed to improving, for all members of the community, access to our agendas and minutes. We try to take all circumstances into account but, if you have any specific needs, please let us know, and we will do what we can to help you. All meeting rooms are accessible to wheelchair users. There are disabled toilet facilities on each floor of the building. Infra-red hearing assistance systems are available in the Council Chamber and viewing gallery. To use these, you must sit in sight of the infra-red transmitter and wear a 'neck loop', which can be used with a hearing aid switched to the 'T' position. If your hearing aid does not have the 'T' position facility then earphones are also available and can be used independently. You can get both neck loops and earphones from Reception.

Toilets

Public toilets are available on each floor of the building next to the lifts.

Recording of Business and Use of Mobile Phones

We are open and transparent about how we make decisions. We allow recording, filming and photography at Council, Cabinet and other meetings, which members of the public can attend, so long as proceedings at the meeting are not disrupted. We also allow the use of social media during meetings to bring Council issues to the attention of a wider audience. To minimise disturbance to others attending the meeting, please switch your phone or other mobile device to silent / vibrate mode.

Banners, Placards and similar items

You are not allowed to bring into, or display at, any public meeting any banner, placard, poster or other similar item. Failure to do so, will result in the Chairman suspending the meeting until such items are removed.

Disturbance by Public

If a member of the public interrupts proceedings at a meeting, the Chairman will warn the person concerned. If they continue to interrupt, the Chairman will order their removal from the meeting room. If there is a general disturbance in any part of the meeting room open to the public, the Chairman may call for that part to be cleared. The meeting will be suspended until order has been restored.

Smoking

Since 1 July 2008, South Cambridgeshire District Council has operated a Smoke Free Policy. No one is allowed to smoke at any time within the Council offices, or in the car park or other grounds forming part of those offices.

Food and Drink

Vending machines and a water dispenser are available on the ground floor near the lifts at the front of the building. You are not allowed to bring food or drink into the meeting room.

This page is left blank intentionally.

Agenda Item 3

SOUTH CAMBRIDGESHIRE DISTRICT COUNCIL

Minutes of a meeting of the Audit and Corporate Governance Committee held on
Tuesday, 30 July 2019 at 9.30 a.m.

PRESENT: Councillor Tony Mason – Chairman
Councillor Nick Sample – Vice-Chairman

Councillors: Clare Delderfield Brian Milnes
Peter Topping Heather Williams
Eileen Wilson

Officers: Patrick Adams Senior Democratic Services Officer
Peter Maddock Deputy Head of Finance
Rory McKenna Deputy Head of Legal Practice

Auditors: Jonathan Tully Head of Shared Internal Audit

Councillors Bridget Smith, Hazel Smith and John Williams were in attendance, by invitation.

1. APOLOGIES FOR ABSENCE

Apologies for Absence were received from Councillor John Batchelor, with Councillor Clare Delderfield acting as substitute, and Councillor Mark Howell, with Councillor Peter Topping acting as substitute.

2. DECLARATIONS OF INTEREST

None.

3. MINUTES OF PREVIOUS MEETING

The minutes of the meeting held on 30 April 2019 were agreed as a correct record, subject to the following two amendments:

- The inclusion of the promise of training on the Investment Strategy.
- The inclusion of the promise of an effective Audit toolkit from Ernst & Young.

4. FINAL ACCOUNTS UPDATE

The Head of Finance presented this report on the proposed timetable for the completion of the external audit of both the 2017/18 and 2018/19 financial statements, which included the background to the current position. It was noted that:

- The 2015/16 accounts were submitted on time, but were prepared by one officer who then left the Council, before the audit was completed.
- The 2016/17 accounts were prepared by two contractors, who had left the authority by the time of the external audit.
- The 2017/18 accounts were also prepared by contractors, before issues with the 2016/17 accounts had been resolved.
- In early 2018 it was decided that the 2017/18 accounts should be drawn up again, with proper working papers.
- Work on the 2017/18 was sporadic due to resource issues from both the Council and the external auditors.

Collection Fund and Asset Register

The Head of Finance explained that the last known correct figures for the Collection Fund were for the 2014/15 financial year, necessitating several months of work to prepare the correct figures for 2017/18. The data used for compiling the asset register proved to be unreliable as issues with the 2016/17 accounts had not been resolved. The register was redone and this part of the 2017/18 accounts now balanced.

Signing off 2017/18 accounts before working on 2018/19 accounts

The Head of Finance explained that a large amount of extra work had been generated by starting work on the 2017/18 accounts before issues identified with the 2016/17 accounts had been resolved. He explained that it was imperative that the 2017/18 accounts were agreed, before work on the 2018/19 accounts commenced and this might mean a short pause, whilst external audit examined the 2017/18 accounts. It was understood that preparatory work on the 2018/19 accounts was already being carried out. It was noted that Internal Audit would review the 2018/19 accounts before external audit.

Background to the current position

Councillor John Williams, the Lead Cabinet Member for Finance, stated that the current administration had inherited an unsatisfactory situation from their predecessors. The true picture had only become apparent following advice from a mentor and the work of newly appointed officers to the Council. It had taken the new administration 18 months, but the situation was now being rectified. Councillor John Williams expressed the view that the previous Portfolio Holder for Finance should have known that there was an issue with the 2017/18 accounts and acted accordingly. Councillor Heather Williams stated that she had raised issues with the accounts over a year ago and that it was not appropriate to bring party politics into the work of this Committee. She added that issues had been raised in February 2019 and no adequate response had been given by the current administration. Councillor Peter Topping stated that the issues with the 2017/18 accounts stretched across the two administrations. He pointed out that the Task and Finish Group set up to oversee the signing off of the accounts had only met once in May.

External auditors

Members of the Committee expressed disappointment at the fact that no representatives from external audit were present at the meeting. It was noted that the external auditors had been appointed for the authorities in the Eastern region by Public Sector Audit Appointments (PSAA), who had been appointed by the Local Government Association (LGA). The Council had the option of appointing its own auditor, but at the time the authority had decided to use the regional choice, as it represented best value for money and had already been selected by the LGA. It was understood that both Cambridgeshire County Council and the Peterborough and Cambridgeshire Combined authority were dissatisfied with their current providers. It was suggested that the Council should consider appointing a different external auditor. It was noted that there was a national shortage in accountants and auditors who had experience of working in local government.

Meetings of the Committee during 2018/19

The Chairman apologised for the fact that the Committee had not met for six months between September 2018 and March 2019, but he had been convinced to postpone the planned meeting until the accounts were ready to be signed off.

Recruitment in Accountancy

Councillor John Williams explained that a shared Accountancy service with Cambridge City Council had not been in the best interests of this authority, so the administration had decided not to pursue a shared service arrangement with Cambridge City Council.

The Head of Finance explained that the Council had appointed a number of qualified accountants, who have since gained experience of working in local government. Training was being offered to other staff, including the AAT qualification. He was confident that both the 2017/18 accounts and 2018/19 accounts would be signed off by the end of the year.

Honest reporting

The Head of Finance was thanked for his honest and comprehensive report. Councillor Brian Milnes stated that in his view, previous reports to the Committee had been too optimistic and had not fully described the difficulties the Council faced with the recruiting of staff and managing the process of getting the accounts signed off. Councillor Eileen Wilson suggested that the Committee should be concentrating more on the future than making political points regarding the past. She expressed an interest in sitting on the Task and Finish Group.

Recommendations

Councillor Peter Topping suggested that the Committee be provided with details of the necessary work required in closing the accounts, with every factor given a Red, Amber or Green (RAG) rating, with an explanatory commentary. Councillor Heather Williams suggested that the Task and Finish Group meet monthly.

The Chairman stated that the aim was to get the 2017/18 and 2018/19 accounts signed off by the end of the year.

The Committee **AGREED** to

- A)** Hold monthly meetings of the Audit of Accounts Task and Finish Group.
- B)** Instruct the Group to identify the work that needs to be done to ensure that the 2017/18 and 2018/19 accounts are signed off by the end of the year.
- C)** To instruct the Group to report back to the Committee with any concerns regarding this deadline.

5. ANNUAL REPORT OF INTERNAL AUDIT

The Head of Shared Internal Audit presented this report on the audits carried out under the 2018/19 Audit Plan. He explained that two audits had been given a limited assurance: HRA Electrical Safety Compliance, where recommendations had been made to improve the accuracy of the data used by officers, and Building Control Fees. Follow-up reviews will be carried out to ensure that agreed recommendations to improve management processes had been enacted.

Adding dates of actions to audits

In response to a request, the Head of Shared Internal Audit explained that adding the dates of actions relating to the various audits would be complicated and necessitate an altering of the report format. He agreed to communicate the progress of actions, to highlight where these had not been delivered to the original planned timescales.

Reducing the length of reports

In response to questioning, the Head of Shared Internal Audit agreed to try and reduce the length of the Annual Report in order to reduce paper usage.

Follow-up reports

The Head of Shared Internal Audit assured the Committee that follow-up audits were

carried out if the original audit warranted this action. He explained that results of follow-up audits would be reported back to the Committee.

Report on ICT

The Head of Shared Internal Audit stated that reviews of information governance and ICT were completed by Huntingdonshire District Council as the lead Council for Shared Services ICT provision. He was asked to share any reports on ICT.

Other assurance and consultancy activities

The Head of Shared Internal Audit explained that where appropriate, Internal Audit carried out consultancy work and investigations, which did not warrant an assurance rating, and this would also help inform the annual opinion.

The Committee **NOTED** the annual report from Internal Audit.

6. INTERNAL AUDIT PLAN

The Head of Shared Internal Audit introduced this report on the draft Internal Audit Plan and Strategy for 2019/20, which would add value to the Council by helping to improve the Council's systems, mitigate risks and inform the Annual Governance Statement. He explained that the planned number of audit days for 2019/20 was 400 days, which was an increase from the previous year's 249 days. The Committee were invited to consider if the plan was appropriate, propose and changes and improve it.

Audit days in future reports

The Head of Shared Internal Audit agreed to provide the number of days per audit categorised activity.

Report carried forward

The Head of Shared Internal Audit explained that the only review carried forward for this Council was the report into Facilities Management. Planned work could be re-profiled to another time, if it was agreed with the customer as more appropriate for the Council.

Carrying out the Plan

It was noted that the dates that the audits would be carried out could be circulated as part of future updates to the Committee. The Head of Shared Internal Audit explained that any substantial changes to the Plan would be reported back to the Committee.

Review of the Internal Audit Plan

Members of the Committee supported the Internal Audit Plan. The Chairman noted the planned review of the Capital Strategy and Asset Management, and requested additional work to be undertaken on Revenue to support the Statement of Accounts work.

The Committee **AGREED**

- A)** The draft Audit Plan and Strategy.
- B)** The supporting Charter and the Code of Ethics.

7. REGULATION OF INVESTIGATORY POWERS ACT 2000 (RIPA) UPDATE ON USE OF RIPA

The Committee **NOTED** the report on the Council's use of surveillance powers between February 2019 and July 2019.

8. MATTERS OF TOPICAL INTEREST

Appointment of an Independent Person to the Committee

The Committee were advised that in principle an independent person could sit on the Committee and could bring expertise and external challenge to assist the Committee. The following points were noted:

- The decision to have an Independent Person would be that of full Council but once ratified the appointment could be delegated and made by the Committee.
- A Job Description and Person Specification would be required to ensure any successful candidate had the relevant skills.
- It could prove difficult to find a person of suitable calibre willing to serve on the Committee.
- Consideration would need to be given as to whether the person would have voting rights – opinion was divided.
- The Independent Remuneration Panel would need to make a recommendation on any allowance for this position.
- Members raised the possibility that the Local Government Association could assist the Council in this matter.

The Committee agreed to receive an options report at a future meeting.

Reports from External Audit

The Head of Finance explained that External Audit would not be making any recommendations under Section 24 of the 1972 Local Government Act regarding the delay in signing off the accounts.

It was hoped that External Audit would be able to provide Committee members with the Audit toolkit promised at the last meeting.

It was requested that the External Auditors send a representative to the next meeting of the Committee, as their presence adds value to the meeting.

9. DATE OF NEXT MEETING

It was noted that the next meeting would be held on Tuesday 24 September at 9:30am in the Swansley Room.

The Meeting ended at 12.15 p.m.

This page is left blank intentionally.

Agenda Item 4



REPORT TO: Audit & Corporate Governance Committee

24th September 2019

LEAD CABINET MEMBER: Not applicable

LEAD OFFICER: Head of Shared Internal Audit

Internal Audit update

Executive Summary

1. The purpose of this report is to inform the committee of the work of Internal Audit, completed between April 2019 to September 2019, and the developments within the team.
2. The role of Internal Audit is to provide the Audit & Corporate Governance Committee, and Management, with independent assurance on the effectiveness of the internal control environment.

Recommendations

3. It is recommended that the Committee note the contents of the report.

Reasons for Recommendations

4. Regular reporting to the Audit & Corporate Governance Committee helps the Committee to understand the governance, risk and control environment, and contribute to the completion of the Annual Governance Statement.

Details

5. The Accounts and Audit Regulations 2015 require that the Council “must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes; taking into account public sector internal auditing standards or guidance.”
6. Internal Audit assists the Council, and the Audit & Corporate Governance Committee, to discharge its governance responsibilities. Our work supports the Council’s corporate objectives, and the corporate governance framework.
7. Internal audit coverage is planned so that the focus is upon those areas and risks which will most impact upon the council’s ability to achieve its objectives.
8. Internal Audit work should help add value to the Council by helping to improve systems, mitigate risks, and subsequently inform the Annual Governance Statement.

Options

There are no options to consider.

Implications

9. There are no significant implications arising.

Effect on Council Priority Areas

Growing local businesses and economies

10. Not applicable

Housing that is truly affordable for everyone to live in

11. Not applicable

Being green to our core

12. Not applicable

A modern and caring Council

13. The Internal Audit Plan is a key component in helping to provide assurance that the Council has a robust Governance, Risk and Control framework. The plan is cross-cutting, as it considers all Council activities, and also contributes to all Council Priorities.

Background Papers

Not applicable

Appendices

Appendix A: Progress Report

Appendix B: Glossary of terms

Report Author:

Jonathan Tully – Head of Shared Internal Audit

Telephone: (01223) 458180

Appendix A – Progress report



South Cambridgeshire District Council

Introduction

1. Management is responsible for the system of internal control and establishes policies and procedures to help ensure that the system is functioning correctly. On behalf of the Audit & Corporate Governance Committee, Internal Audit acts as an assurance function by providing an independent and objective opinion on the control environment.
2. The purpose of this report is to provide an update on the recent work completed by internal audit. The information included in the progress report will feed into and inform our overall opinion in the annual Head of Internal Audit (HoIA) report issued at the year end. This opinion will in turn be used to inform the Annual Governance Statement which accompanies the Statement of Accounts. We previously provided an update, to the committee, in July 2019.
3. Where appropriate reports are given an overall opinion based on four levels of assurance. This is based on the evaluation of the control and environment, and the type of recommendations we make in each report. If a review has either “Limited” or “No” assurance, the system is followed up to review if the actions are implemented promptly and effectively. Further information is available in Appendix B – .

Resources and team update

4. An audit plan is presented at least annually to the Audit & Corporate Governance Committee. It is good practice to continually review the plan, to reflect emerging risks, revisions to corporate priorities, and changes to resourcing factors. The latest internal audit plan commenced from April 2019.
5. Progress of the plan delivery is illustrated on the following pages for information.
6. We have been implementing new hardware and software as part of the corporate Council Anywhere roll-out. This is enabling us to start leveraging new technology to support the way that we work, by being more agile, and also developing our use of data analytics to support our assurance work.
7. We have started to use Teams software which enables us to hold virtual meetings and conference calling. The software enables us to co-author and display documents in real-time. This is particularly useful and is also helping us to reduce unnecessary travel between various sites.

ISO assurance framework

8. The Council's Commercial Waste Service has been certified to ISO14001 and ISO9001 since September 2015. The Council has invested in certification for the Commercial Waste Service through assessment by the accredited body British Standards Institute (BSI). This has in turn demonstrated the Council and the Service's commitment to deliver excellence in waste collection services, meeting and exceeding its green targets which include environmental management and pollution control.
9. BSI attend the Service on regular intervals as set out in their audit programme and assess whether the standards to which the Service is committed to maintain are being upheld.
10. One of the ISO14001 requirements is that Management undertake their own internal audits of the standard's requirements.
11. We have recently developed an embedded assurance framework to comply with the standards. This enabled us to undertake a pre-inspection audit of the scheduled elements expected to be reviewed by the BSI Auditor. The purpose of this is to:
 - (a) ensure that the elements to be scrutinised by the external auditor have been reviewed by Management and improved where required; and
 - (b) demonstrate that the Shared Waste Service has an effective internal audit function as required by the ISO Standard.
12. Feedback from the BSI auditor on our approach was positive and we will continue this approach with another two planned reviews later in the year.

Progress against the plan

Finalised reviews

The following audit assignments have reached completion, since the previous report to the committee:

Audit	Assurance and actions		Summary of report and actions
Program assurance - ISO14001 - Visit 1	Assurance: Current: Previous: Actions: Critical High Medium Low	Reasonable New review 0 3 0 0	<p>ISO 14001:2015 helps an organization achieve the intended outcomes of its environmental management system, which provide value for the environment, the organisation itself and interested parties.</p> <p>The following areas and controls were working well:</p> <ul style="list-style-type: none"> • management’s knowledge of the certification standard; • completeness of documentation; • monitoring and continuous improvement; • management confirmation that any historical management actions have been implemented <p>We identified some areas which could improve, including:</p> <ul style="list-style-type: none"> • pre-planning for inspection; • electronic file management; • job descriptions; and • inclusion of supporting documentary evidence in electronic files <p>Overall there is Reasonable assurance that the system is operating effectively. The internal control system is well designed to meet the team’s objectives, address relevant risks, and key controls are consistently applied.</p>

Audit	Assurance and actions		Summary of report and actions
Program assurance - ISO9001 - Visit 1	Assurance: Current: Previous: Actions: Critical High Medium Low	Reasonable New review 0 2 0 0	<p>ISO 9001:2015 specifies requirements for a quality management system when an organisation:</p> <ul style="list-style-type: none"> needs to demonstrate its ability to consistently provide products and services that meet customer and applicable statutory and regulatory requirements, and aims to enhance customer satisfaction through the effective application of the system, including processes for improvement of the system and the assurance of conformity to customer and applicable statutory and regulatory requirements. <p>All the requirements of ISO 9001:2015 are intended to be applicable to any organisation, regardless of its type or size, or the products and services it provides.</p> <p>The following areas and controls were working well:</p> <ul style="list-style-type: none"> management's knowledge of the certification standard; completeness of most documentation; monitoring and continuous improvement; management confirmation that any historical management actions have been implemented <p>We identified some areas which could improve, including:</p> <ul style="list-style-type: none"> electronic file management; inclusion of supporting documentary evidence in electronic files <p>We also completed a detailed review of the Integrated Management System, and highlighted opportunities for improvement to help support the system.</p> <p>Overall there is Reasonable assurance that the system is operating effectively. The internal control system is well designed to meet the team's objectives, address relevant risks, and key controls are consistently applied.</p>

Audit	Assurance and actions		Summary of report and actions
Ermine Street - Operations	<p>Assurance:</p> <p>Current:</p> <p>Previous:</p> <p>Actions:</p> <p>Critical</p> <p>High</p> <p>Medium</p> <p>Low</p>	<p>Reasonable</p> <p>Reasonable</p> <p>0</p> <p>0</p> <p>0</p> <p>2</p>	<p>We completed a walk through from property acquisition, inspection, allocation and letting, maintenance of and income management for a representative sample of the property portfolio. This enabled us to:</p> <ul style="list-style-type: none"> • review the day to day operational controls in place for the management of the property portfolio; • review the business case planning and controls in place for the acquisition of properties to the property portfolio; and • assess the internal control mechanisms in place to ensure third party management of properties outside practical geographical management <p>Areas which were well controlled included:</p> <ul style="list-style-type: none"> • Critical documents such as leases and deeds were maintained securely • Management had a good understanding of the statutory housing standards • Directors and Officers, roles and responsibilities are well documented • Financial feasibility studies are undertaken independently of the Ermine Street Housing staff. • Voids are managed in line with the private letting sector <p>We made some low level recommendations as part of the review:</p> <ul style="list-style-type: none"> • Record keeping standards could be improved • Policies and procedures require review to ensure that they are complete, and up-to-date for continuity

Works in Progress

The following reviews are currently in progress:

Audit	Assurance and actions		Summary of report and actions
Payroll	Current assurance Previous assurance	Reasonable	The objectives of the Payroll system is to ensure the Council pays the right people, the right amount at the right time. We have completed our testing and are currently finalising our report.
Accounts Payable	Current assurance Previous assurance	New review	We are currently undertaking our testing in this area. There are no significant issues arising at this stage.
Accounts Receivable	Current assurance Previous assurance	New review	We are currently undertaking our testing in this area. There are no significant issues arising at this stage.
HRA – Voids and lettings	Current assurance Previous assurance	New review	We are currently undertaking our testing in this area. There are no significant issues arising at this stage.
Key Performance Indicators	Current assurance Previous assurance	New review	We are currently planning our review of Key Performance Indicators.

Other assurance and consultancy work

Below is a summary of other work completed to date, from the current year and internal audit plan. These have already been reported to the Audit & Corporate Governance Committee, will be used to inform the annual opinion, and further information can be read in the previous committee reports.

Assurance			Actions			
System reviewed	Date last reported:	Assurance / Status:	Critical:	High:	Medium:	Low:
Annual Internal Audit Opinion	July 2019	Completed	0	0	0	0
Public Sector Internal Audit Standards	July 2019	Completed	0	0	0	0
National Fraud Initiative	July 2019	Ongoing	0	0	0	0

Counter fraud and corruption update

13. The Council participates in a national data matching service known as the National Fraud Initiative (NFI), which is run by the Cabinet Office. Data is extracted from Council systems for processing and matching. It flags up inconsistencies in data that may indicate fraud and error, helping councils to complete proactive investigation. Nationally it is estimated that this work has identified £1.69 billion of local authority fraud, errors and overpayments since 1996. Historically this process has not identified significant fraud and error at the Council, and this provides assurance that internal controls continue to operate effectively. Work has commenced on reviewing the current matches and will continue throughout the year. Any significant matters arising in terms of fraud and error will be reported, and there are no matters arising at this time.
14. The Council regularly reviews its counter fraud framework. The most recent review identified an opportunity to improve our communications and we have refreshed our internal web-pages. This is helping us to proactively promote counter fraud awareness, and develop a library of topical risks, so that we can educate colleagues and help mitigate fraud risks.

Other audit and assurance activity

15. The Public Sector Internal Audit Standards (PSIAS) require that Internal Audit develops and maintains a quality assurance and improvement programme that covers all aspects of the Internal Audit activity. External assessments must be conducted at least once every five years by a qualified, independent assessor. In 2018 CIPFA independently verified that we “**Generally Conform**” with the Public Sector Internal Audit Standards (PSIAS) and the accompanying Local Government Application Note (LGAN). We completed an annual internal review which provides assurance that we continue to meet the standards.
16. We have provided advice and consultancy, and also completed some special investigations in the period. A contingency resource is included within our plan to manage a reasonable amount of unplanned work.
17. We continue to review the Annual Governance Statement, and the Local Code of Governance, which accompanies the Statement of Accounts. The draft version was reported to the Audit & Corporate Governance committee at a previous meeting, and the final version will accompany the Statement of Accounts.
18. We provided the lead on a review of the Terms of Reference for the Committee, which is part of a broader Constitutional review. This helps to ensure that the role of the committee reflects good practice set by professional bodies.

Appendix B – Glossary of terms

Assurance ratings

Internal Audit provides management and Members with a statement of assurance on each area audited. This is also used by the Head of Shared Internal Audit to form an overall opinion on the control environment operating across the Council, including risk management, control and governance, and this informs the Annual Governance Statement (AGS).

Term	Description
Full Assurance	Controls are in place to ensure the achievement of service objectives and good corporate governance, and to protect the Authority against significant foreseeable risks.
Reasonable Assurance	Controls exist to enable the achievement of service objectives and good corporate governance, and mitigate against significant foreseeable risks. However, occasional instances of failure to comply with control process were identified and/or opportunities still exist to mitigate further against potential risks.
Limited Assurance	Controls are in place and to varying degrees are complied with, however, there are gaps in the process which leave the service exposed to risks. Therefore, there is a need to introduce additional controls and/or improve compliance with existing ones, to reduce the risk exposure for the Authority.
No Assurance	Controls are considered to be insufficient, with the absence of at least one critical control mechanism. There is also a need to improve compliance with existing controls, and errors and omissions have been detected. Failure to improve controls leaves the Authority exposed to significant risk, which could lead to major financial loss, embarrassment, or failure to achieve key service objectives.

Organisational impact

The overall impact may be reported to help provide some context to the level of residual risk. For example if no controls have been implemented in a system it would have no assurance, but this may be immaterial to the organisation. Equally a system may be operating effectively and have full assurance, but if a risk materialised it may have a major impact to the organisation.

Term	Description
Major	The risks associated with the system are significant. If the risk materialises it would have a major impact upon the organisation.
Moderate	The risks associated with the system are medium. If the risk materialises it would have a moderate impact upon the organisation.
Minor	The risks associated with the system are low. If the risks materialises it would have a minor impact on the organisation.

Actions

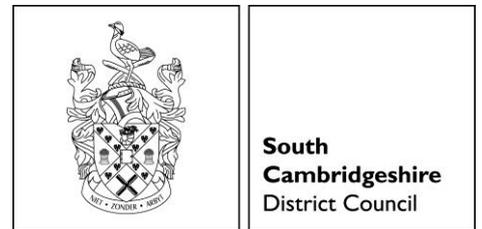
As part of our reviews we identify opportunities for improvement, which have been shared with Management. These are developed into actions to improve the effectiveness of the governance, risk management arrangements, and the internal control environment. Management are responsible for implementing their actions and providing assurance when they are completed. Timescales for implementing actions should be proportionate and achievable to the available resources. To help prioritise the actions we have produced guidance below:

Priority	Description	Timescale for action	Monitoring
Critical	Extreme control weakness that jeopardises the complete operation of the service.	To be implemented immediately.	Within 1 month
High	Fundamental control weakness which significantly increases the risk / scope for error, fraud, or loss of efficiency.	To be implemented as a matter of priority.	Within 6 months
Medium	Significant control weakness which reduces the effectiveness of procedures designed to protect assets and revenue of the Authority.	To be implemented at the first opportunity.	Within 12 months
Low	Control weakness, which, if corrected, will enhance control procedures that are already relatively robust.	To be implemented as soon as reasonably practical.	Within 24 months

The Council has a Risk Management system, which is used for tracking their progress.

This page is left blank intentionally.

Agenda Item 5



REPORT TO: Audit and Corporate Governance Committee

24 September 2019

LEAD CABINET MEMBER: Cllr John Williams

LEAD OFFICER: Trevor Roff

Annual Review of Risk Management Strategy

Executive Summary

1. The purpose of this report is for the Audit and Corporate Governance Committee to conduct the annual review of the Council's Risk Management Strategy. The Strategy has been approved on 25 September 2019 and is subject to the annual review. No changes have been proposed.
2. No. This is not a key decision but it has been brought because annual review of the Risk Management Strategy is stipulated in the document.

Recommendations

3. It is recommended that the committee approves the proposed revised Risk Management Strategy, as set out at Appendix A to this report.

Reasons for Recommendations

4. The proposed Risk Management Strategy represents appropriate application of risk management best practice to the Council's strategy.
5. It was fully revised and the new version approved by Audit and Corporate Governance Committee in September 2018.
6. The Strategic Risk Register, the risks included, assessments of their impact and/or likelihood, and associated control measures / sources of assurance, has been fully revised earlier this year and reviewed by the Cabinet in June and September 2019.
7. A review of strategic risks carried out by the Cabinet gives Corporate Governance Committee assurance that the Council's Risk Management Strategy and process remain effective .

Details

8. The Council's Risk Management Strategy was first adopted in January 2004 and has been updated several times since. It was fully reviewed in the year 2018 and updated Risk Management Strategy approved by the Audit and Corporate Governance Committee on 25 September 2018.
9. Corporate Governance Committee monitors the review and approval of the Council's Strategic Risk Register on an annual basis.
 - a. Cabinet has reviewed the fully revised Strategic Risk Register on 5 June 2019 and again, with updates, on 4 September 2019, considering the risks included, the assessments of their impact and/or likelihood and associated control measures / sources of assurance.
 - b. As a result of these reviews:
 - i. risk owners have been updated on the document to reflect all staff changes;
 - ii. it was confirmed that the risks were owned by members of the Cabinet, while being managed by officers.
 - c. This demonstrates that Cabinet has exercised its executive responsibility for risk management and that the Council's risk management process is effective.

Options

1. Audit and Corporate Governance Committee could recommend re-approval of the Risk Management Strategy. (***This is the recommended option.***)
2. Alternatively, Audit and Corporate Governance Committee could suggest improvements or enhancements to the Risk Management Strategy or document formats.

Implications

10. In the writing of this report, taking into account financial, legal, staffing, risk management, equality and diversity, climate change, community safety and any other key issues, the following implications have been considered:-

Risks/Opportunities

11. Management Strategy will continue to ensure the authority has an effective risk management process, reflecting the authority's political arrangements and management structure and the Council's Aims and Objectives, and providing appropriate ownership and assurance

Effect on Council Priority Areas

A modern and caring Council

12. Adopting a more commercial and business-like approach to ensure we can continue to deliver the best possible services at the lowest possible cost.

Background Papers

Where [the Local Authorities \(Executive Arrangements\) \(Meetings and Access to Information\) \(England\) Regulations 2012](#) require documents to be open to inspection by members of the public, they must be available for inspection: -

- (a) at all reasonable hours at the offices of South Cambridgeshire District Council;
- (b) on the Council's website; and
- (c) in the case of documents to be available for inspection pursuant to regulation 15, on payment of a reasonable fee required by the Council by the person seeking to inspect the documents at the offices of South Cambridgeshire District Council.

Appendices

Appendix A: Risk Management Strategy

Appendix B: Risk Management Process

Report Author:

Suzy Brandes – Principal Accountant (General Fund and Projects)

Telephone: (01954) 713101

This page is left blank intentionally.



Risk Management Strategy

DRAFT

Risk Management Strategy



Contents

1.	Definition of Risk	3
2.	Governance.....	3
3.	Risk Management – purpose and objectives	3
4.	Objectives of the Risk Management Strategy	5
5.	Approach to Risk Management	5

Appendix A Roles and Responsibilities

1. Definition of Risk

- 1.1 South Cambridgeshire District Council considers risk to be the possibility that an unwanted or uncertain action or event
- will cause injury, loss, damage,
 - will prevent the Council from identifying and taking advantage of opportunities or
 - will adversely impact the ability of the Council to deliver its services, or achieve its objectives and priorities.

2. Governance

- 2.1 The governance framework is the system which helps South Cambridgeshire District Council to ensure that it achieves the right outcomes for the residents of South Cambridgeshire in an open and honest way.
- 2.2 The Council's primary role is to fulfil its statutory obligations. The Council also has a Long Term Vision that South Cambridgeshire will continue to be the best place to live, work and study in the country. Supporting the Vision is a Corporate Plan with strategic objectives and associated actions.
- 2.3 The Council has a responsibility to consider risks involved in providing or enabling service delivery, both in fulfilment of its statutory obligations and in achieving its strategic objectives
- 2.4 EMT will review the report on Risk Management Strategy and Process annually, or more frequently if required, and make any recommendations regarding them to the Audit and Corporate Governance Committee. The Audit and Corporate Governance Committee will receive a report on the Risk Management Strategy and Process and approve the Strategy annually, or more frequently if required.

3. Risk Management – purpose and objectives

- 3.1 The objective of the Risk Management Process is to identify, evaluate and control risks. Risk Management is a key element of the Council's Governance framework.
- 3.2 It will not always be feasible completely to eliminate risk. Indeed, calculated risk-taking may be required in certain circumstances to achieve innovative or creative solutions.
- 3.3 Risk appetite - the amount and type of risk the Council is willing to take in order to meet its strategic objectives. The Council sets baseline level of risk it is prepared to accept before taking an action at financial loss of £50,000, as well as the likelihood and impact of threats having a current (net) score of 4 in accordance with the Council's risk scoring matrix.

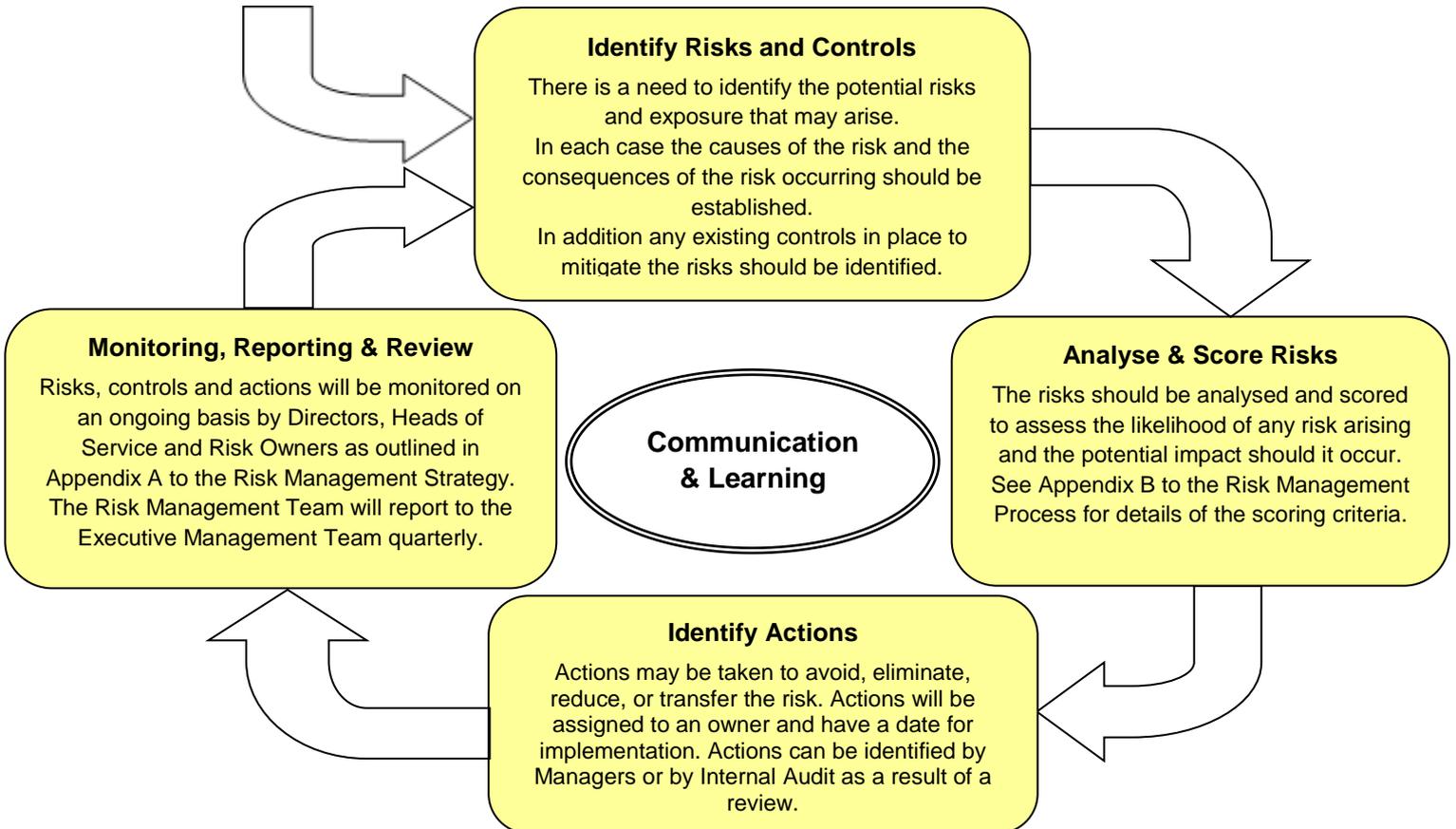
- 3.4 The Council's decision-making should be risk-aware but not risk-averse, as part of which risk appetite will be applied on a case by case basis, after evaluating the balance of risk and benefit presented.
- 3.5 The system of internal control is a key part of the governance framework and is designed to manage risk to a reasonable level. Internal Audit regularly reviews the system of internal control, providing independent assurance on the adequacy and effectiveness of the controls in place to manage risks. Actions are also agreed with management to improve controls.
- 3.6 Risk management also enables the Council to take up opportunities in a controlled manner, where the risks exist, but are recorded, mitigated and monitored.
- 3.7 Roles and responsibilities within the Council for embedding and monitoring Risk Management are outlined in Appendix A to this document.
- 3.8 The Benefits of Good Risk Management in assisting the Council to achieve objectives and deliver services are as follows:
- Support Governance Framework
 - Greater control of insurance costs
 - Helps to inform the decision making process
 - Better management of change programmes
 - Identifies and explores opportunities to enable innovation
 - Supports value for money
 - Supports the Performance Management Framework
 - Minimises the impact of failure
 - Maintains service provision through adversity
 - Manages partnerships, suppliers, contractors and ongoing services
 - Helps to comply with legal and regulatory requirements
 - Manage external changes in culture, political environment, etc

4. Objectives of the Risk Management Strategy

- 4.1 The objectives of the strategy are to:
- (a) Integrate Risk Management into the culture of the Council, including a process to identify and report upon existing and emerging risks to the Council.
 - (b) Manage risks in accordance with best practice, so that they are eliminated or controlled to an acceptable level.
 - (c) Raise awareness of the need for managers responsible for the Council's delivery of services to undertake Risk Management.

5. Approach to Risk Management.

5.1 The Council employs a simple four step process to manage its risks:



5.2 These steps, and how they are achieved, are outlined in greater detail in the Risk Management Process document and Roles and Responsibilities in Risk Management are outlined in Appendix A.

5.3 In accordance with best practice, Risk Management at the Council incorporates the identification and management of strategic risks, service area risks, project, programme and shared service risks. The process is thus embedded throughout the Council.

5.4 This Risk Strategy document aims to ensure that risk is appropriately managed in accordance with Statutory Instrument 2015 No. 234 for Local Government, England & Wales: Accounts and Audit Regulations 2015.

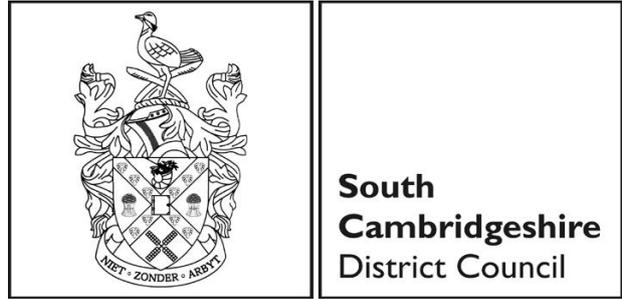
This page is left blank intentionally.

Roles and Responsibilities

It is vital that everybody understands the role that they play in effective risk management, with every employee and Member of SCDC being responsible for ensuring effective risk management. The roles and responsibilities in the Risk Management Process are detailed below:-

Group or Individual	Roles and Responsibilities
Audit and Corporate Governance Committee	Members of the Committee have the role of overseeing the effective management of risk by officers. In effect this means that they will approve the Strategy put forward by officers and review its application.
Lead members for services	Lead members will ensure that risks are considered as part of the Service Planning and review risks regularly with the relevant Director.
Cabinet	Cabinet will review and approve the Strategic Risk Register quarterly.
Executive Director (Corporate Services)	The Executive Director (Corporate Services) is the senior manager responsible for Risk Management and will ensure that the Council's Risk Management Strategy and Process are reviewed at least annually and that the Council's Strategic Risk register is reviewed quarterly.
Executive Management Team	Executive Management Team will review the Risk Management Strategy and Process. They will carry out quarterly reviews of the key risks facing the Council and progress with the implementation of overdue and outstanding actions.
Company Directors of Companies controlled by the Council	Company Directors of the Companies controlled by the Council are part of the Council's Risk Management strategy and process. Company Directors are responsible for managing the risks within their Company and ensuring that risk activity and targets for implementing actions are achieved and that the risk register is updated on a timely basis on the Risk Management Software.
Corporate Management Team / Heads of Service	Corporate Management Team / Heads of Service will support the Risk Management strategy and process. Heads of Service are responsible for managing the risks within their service and associated projects and ensuring that risk activity and targets for implementing actions are achieved and that the risk register is updated on a timely basis on the Risk Management Software. Corporate Management team will review on a quarterly basis Service Risk Register reports and Risk Registers relating to the risks presented to the Council.
Project Managers	Identify risks likely to impact upon the successful delivery of project objectives as part of project initiation and business case development, analysing each for its likelihood and impact and identifying appropriate mitigations. Draft and maintain project risk register, identifying interdependencies with strategic and service risks as required.

<p>Risk Management Team</p>	<p>The Risk Management team (PA (GF&P) and Internal Audit) is responsible for the implementation of the integrated strategy and process on behalf of the Council and its Executive Management Team. This team is essentially fulfilling a controlling and facilitation role – to ensure the processes are implemented and to offer guidance and advice. The Risk Management Team provides advice, guidance, support and challenge on all aspects of Risk Management including training on the use of the Risk Management Software (4Risk).</p>
<p>Internal Audit</p>	<p>Internal Audit provides independent assurance on the effectiveness of controls within the Council to mitigate risks. Internal Audit supports the risk management process. It utilises the risk register for monitoring the progress of management agreed actions resulting from audit reports. As part of the production and presentation of the annual Head of Internal Audit Opinion to the Audit and Corporate Governance committee, Internal Audit comments on the appropriateness of the risk management process within the Council; as well as identifying areas of no or limited assurance and the associated actions required.</p>
<p>Partners (including Shared Services, Combined Authority and Companies)</p>	<p>SCDC works with a wide range of partners in delivering its services. It is important that those partners are brought into the risk management framework. At times it will be appropriate for partnerships / shared services to be undertaken. However, it is essential that accountabilities are adequately determined and that SCDC does not overlook any risks that may fall on it arising from its part in a joint venture. Even where there is transfer of operational risks, there will undoubtedly be some residual risks falling on the authority. It is not possible to transfer responsibility for the risk management process.</p>



Risk Management Process

Appendix B – Risk Management Process



Contents

1.	Purpose and objectives.....	3
2.	Objectives	3
3.	Identifying and recording risks and controls.....	3
4.	Analysing and scoring risks	4
5.	Monitoring risks and identifying actions.....	4
6.	Reviewing and reporting risks	5
7.	Communication and learning	7
8.	Review of the Risk Management Process	7

Appendices Risk Categories
 Risk Scoring

1. Purpose and objectives

- 1.1 The Risk Management Process enables the Risk Management Strategy to be implemented through a practical framework for managing risks.

2. Objectives

- 2.1 The Risk Management process implements objectives of the Risk Management Strategy to:
- integrate risk management into the culture of the Council by setting out a process to identify and report upon existing and emerging risks to the Council,
 - manage risks in accordance with best practice, so that they are eliminated or controlled to an acceptable level, and
 - disseminate awareness of the need for managers responsible for the Council's delivery of services to undertake risk management.
- 2.2 The Council's Risk Management process is based on the approach to Risk Management outlined in the Risk Management Strategy document.

3. Identifying and recording risks and controls

3.1 *Identifying risks*

- 3.1.1 A risk is a possibility that an unwanted or uncertain action or event
- will cause injury, loss, damage,
 - will prevent the Council from identifying and taking advantage of opportunities or
 - will adversely impact the ability of the Council to deliver its services, or achieve its objectives and priorities.
- 3.1.2 This strategy requires the Council to identify Strategic (Corporate) risks – risks that could have an effect on the successful achievement of our long term core purpose, objectives, priorities and outcomes. These are:
- Risks that could potentially have a council-wide impact and/or
 - Risks that cannot be managed solely at a service (operational) level because higher level support/intervention is needed.

and Service (Operational), together with project, programme and shared service risks – those are the risks that may impact on delivery of the Council's services.

- 3.1.3 Categories of risks identified as relevant to the Council are listed in **Appendix A**.

3.2 *Recording risks and controls*

- 3.2.1 Identified risks and relevant controls will be recorded in the relevant strategic or service area risk register, project, programme or shared service risk register, as set out below.

Strategic Risk Register

- 3.2.2 The Strategic risk register is recorded on the Shared Risk Management Software. The software will provide the framework for how each risk, control and action are recorded and scored.
- 3.2.3 The risks facing the Council are identified by the Directors and Members and recorded from a corporate perspective. Recording and maintaining of the accurate and up to date risk records is the responsibility of the Officers.

- 3.2.4 The strategic risk register may also include project, programme and shared service risks, if these are of a corporate or significant nature.

Service area risk registers

- 3.2.4 The Service area risk register is recorded on the Shared Risk Management Software in the same way as the Strategic Risk Register. Directors, Heads of Services and Managers will record in their service area risk registers potential operational risks affecting the services for which they are responsible. The software will provide the framework for how each risk, control and action are recorded and scored.

Project and Programme Office risk registers

- 3.2.5 All projects, such as those of a corporate or significant service nature, major ICT related projects, shared services, etc, are required to have their own risk registers. Project or Programme Office Risk managers will set up a Project or Programme Office Risk Register using Shared Risk Management Software and will review project risk registers in accordance with their project management arrangements.
- 3.2.6 Project risk registers will be set up on the Shared Risk Management Software by the system administrator on request of the project managers.

Shared Service risk registers

- 3.2.6 Shared service projects led by the Council will use the same format as the service risk registers.
- 3.2.7 The Principal Accountant (General Fund and Projects) (“PA(GF&P)”), on behalf of the Executive Director (Corporate Services), will monitor completion and updating of the risk registers and will provide reports for quarterly review to CMT, EMT and Cabinet as appropriate.

4. Analysing and scoring risks

- 4.1 Assessing and prioritising risks will be guided by the Risk Management software in line with the Council’s Risk Scoring criteria set out in Appendix B.

5. Monitoring risks and identifying actions

- 5.1 Risk management is a continuous process and the incidence of potential risks should be regularly reviewed to monitor changes over time.
- 5.2 Risks above the Council’s risk tolerance line (i.e. with a total current risk score of 9 or higher – refer to Appendices B and C for guidance) require additional control measures / sources of assurance to be put in place to manage them, e.g.:
- active management (including considering terminating the activity or project);
 - contingency plans – robust plans in place to detect any variation from expectations; and/or
 - mitigation to reduce likelihood (if cost effective).
- 5.3 Risk owners (i.e. the officers named in the relevant risk register) and service managers will develop and implement additional control measures / sources of assurance for managing risks assessed above the Council’s risk tolerance line. Where additional control measures / sources of assurance affect other Objectives, services, projects or programmes, require additional resources or will incur additional costs, service managers will discuss these with the managers/ officers concerned. Any additional costs need to be approved via the Council’s budget cycle.

- 5.4 Project managers and programme officers will manage project and programme risks in accordance with their project/programme office governance arrangements. Shared service project managers / lead officers will manage shared service project/arrangement risks in accordance with the shared service governance arrangements.
- 5.5 Directors, project managers, programme lead officers and shared service project managers / lead officers will review all risks quarterly and also reassess risks below the Council's risk tolerance line (i.e. with a total current risk score of 9 or lower) to ensure there is no change to the underlying risk or control measures / sources of assurance.

6. Reviewing and reporting risks

6.1 *Reviewing risks*

- 6.1.1 Reviews of risk registers will include consideration of any new risks. Approval of risk registers will include both the acceptance of new risks and also the closure of risks considered to be no longer relevant, fully mitigated or those that have materialised.
- 6.1.2 Risks are reviewed at service planning, departmental management teams, Corporate Management Team (CMT), Executive Management Team (EMT), Cabinet, project management, programme office and shared service meetings, as appropriate:
- EMT will review the strategic risk register quarterly, recommending its approval to Cabinet. Cabinet will similarly review and approve the strategic risk register quarterly.
 - Directors, including the Executive Director (Corporate Services) will review and approve their service areas' risk registers as part of the annual preparation of business plans.

When reviewing the strategic risk register, EMT may delegate a strategic risk to an appropriate service area, project, programme or shared service risk register, so that the relevant service manager, project manager, programme officer or shared service project manager / lead officer can take a corporate lead on managing it.

- Service area risk registers will be on departmental management team meeting agendas for review at least quarterly.
- CMT will review a selection of risks arising from the Service Risk registers with a focus on the higher rated risks and risks applicable across more than one service. Review by CMT will aim to moderate risk scores across different areas.
- Project managers, programme officers and shared service project managers / lead officers will facilitate the review and approval of the risk logs/registers for which they are responsible, at frequencies set out in their project plans or shared service arrangements, but at least bi-annually.

When reviewing their service area risk registers, service managers and directors / the Executive Director (Corporate Services), may escalate a service area risk for EMT to consider including in the strategic risk register, if the risk is significant (i.e. has a current score above the Council's risk tolerance of 9, and especially if it is a new risk) or has a corporate nature. The PA(GF&P) may similarly escalate a risk if it, or a similar one, is being recorded in more than one service area risk register.

- 6.1.3 A risk which materialised will be reported to the next meeting of CMT if service risk or EMT if a strategic risk by the risk owner separately, with recommendations for any actions required and the application of any lessons to be learnt.

6.2 **Reporting risks**

- 6.2.1 The PA(GF&P) will report the draft strategic risk register to EMT quarterly, for review and recommendation to Cabinet. These reports will show only risks with a total current score of 5 or more (risks scoring 4 or less current will still be on the strategic risk register, just not included in the reports).
- 6.2.2 Directors / the Executive Director (Corporate Services) will record service area risks above the Council's risk tolerance line in the Overview section of their service plans published annually.
- 6.2.3 CMT will review service area risk registers, collated by corporate area/direct reports, on a rolling programme throughout the year. These reports will show only risks with a total current score above the Council's risk tolerance line of 9 (risks with a score of less than 9 will still be on the service area risk registers, just not included in the reports). CMT will review the HRA Business Plan risk register alongside the Affordable Homes risk register. As part of these reviews, CMT will consider whether to include risks with current score of 9 or more in the strategic risk register. (It will be assumed not, unless minuted otherwise.)
- 6.2.4 Project managers, programme officers and shared service project managers / lead officers will report their risk registers, including control measures / sources of assurance, to the PA(GF&P) quarterly, for EMT to consider in its quarterly review of the strategic risk register.
- 6.2.5 The PA(GF&P) will provide updates of risk registers to the Council's insurance officer, to facilitate discussion of insurance cover and negotiation of any premium discounts or reductions with the Council's insurers.

Other reports

- 6.2.6 Reports to Members contain as standard a Risk Management Implications section. Report writers use this section to describe risks associated with the report's proposals, possible consequences, the likelihood and potential impact of the risk occurring. Where the risk is assessed above the Council's risk tolerance line, report writers also outline the additional actions that will be taken to mitigate the risk and copy the report to the PA(GF&P). The report writer should ensure that the risk is incorporated in the strategic risk register, relevant service area risk register, project, programme or shared service risk register, as appropriate. Directors/report writers will fully brief Members on risks identified in the report.
- 6.2.7 Reports to Members also include as standard, Options and Financial Implications sections. Where reports relate to major options appraisal or capital investment decisions, report writers will also review relevant risk registers, to identify any risks for inclusion in the report.

7. **Communication and learning**

- 7.1 The PA(GF&P) will give relevant staff and Members timely guidance and advice relating to their risk management responsibilities, including particular aspects such as review of risk registers.
- 7.2 The PA(GF&P) will also keep staff and Members informed through a Risk Management page on In-Site, the Council's intranet, which will include the following:

- the Risk Management Strategy, Process and appendices, including assessment criteria for the potential impact and likelihood of risks occurring;
- the latest version of the Strategic Risk Register,
- the latest versions of Service area Risk Registers;
- link and a summary guide to the Risk Management software.

8. Review of the Risk Management Process

- 8.1 The PA(GF&P) will review and revise this process at least annually, for approval by the Executive Director (Corporate Services).

This page is left blank intentionally.

Appendix A – Risk Categories

Risk Category	Risk Description
<i>Growth</i>	Opportunity to influence the growth agenda to ensure the Council meets its Objectives.
<i>Financial</i>	Failure to effectively manage the Council's assets and finances including budget monitoring, financial priorities, medium/long term planning, fraud prevention.
<i>Health & Safety</i>	Failure to manage health and safety effectively leading to a prosecution under the Corporate Manslaughter Act or other health and safety legislation.
<i>Major Projects</i>	Failure to adequately manage and control major SCDC projects.
<i>Climate Change</i>	Failure to meet Council's climate change commitments.
<i>Recruitment & Retention</i>	Failure to recruit and retain adequate number of suitable staff leading to key person dependency and loss of capacity building opportunities.
<i>Legislation</i>	Failure to ensure compliance with legislation.
<i>Business Continuity</i>	Failure to adequately plan and manage processes for unforeseen events (Civil Emergency Plan, Business Continuity Plans, IT failure)
<i>Reputation</i>	Damage to Council's reputation through adverse media coverage.
<i>Partnerships</i>	Failure to adequately manage and control partnerships working and joint agency activity and key contractor relationships.
<i>Equalities/Social Exclusion</i>	Failure to manage equalities/social exclusion (including duties for specific vulnerable groups).
<i>Political</i>	Ineffective political leadership, policy development and community leadership; member support.
<i>Officer/Member Relationships</i>	Ineffective officer/member working relationships.
<i>Planning & Leadership</i>	Opportunity to maintain and continue to improve Council efficiency through clear strategic focus, planning and leadership.
<i>Governance *</i>	Inappropriate internal governance.
<i>Procurement & Contract Management</i>	Failure to ensure effective procurement and contract management arrangements.
<i>IT & Technology</i>	Failure to properly manage IT, data and the Council's website.
<i>Change Management</i>	Ineffective management of change, inadequate capacity and knowledge.
<i>Physical Property & Assets</i>	Failure to properly manage property and other assets, to prevent damage, loss or theft.
<i>Commercial Activities</i>	Council entering into commercial projects leading to financial loss, reputational damage or conflict of interests.

* (N.B. Governance refers to the framework of policies and procedures in place that ensure accountability and transparency of the way in which the Council undertakes its activities).

Appendix B – Risk Scoring

South Cambridgeshire District Council – Risk Matrix

Impact	5	5-10 Medium	5-10 Medium	12-15 Significant	16-25 High	16-25 High
	4	1-4 Low	5-10 Medium	12-15 Significant	16-25 High	16-25 High
	3	1-4 Low	5-10 Medium	5-10 Medium	12-15 Significant	12-15 Significant
	2	1-4 Low	1-4 Low	5-10 Medium	5-10 Medium	5-10 Medium
	1	1-4 Low	1-4 Low	1-4 Low	1-4 Low	5-10 Medium
		1	2	3	4	5
		Likelihood				

Score	Impact	Description
5	Critical	The consequences of this event occurring could cause the failure of a number of services or result in the Council having its powers removed through government intervention. The level of financial impact is likely to be over £500,000 in any year.
4	Significant disruption &/or damaging	Significant – the consequence of such an event occurring could cause the failure of the service or bring the Council into serious disrepute. The level of financial impact is likely to be up to £500,000 in any year.
3	Noticeable effect	This type of risk event would have a significant impact on a service's ability to provide its full range of activities. The result of this is that the integrity of the service/Council would be called into question by, for example an inspection service. The level of financial impact is likely to be up to £300,000.
2	Some limited disruption	These types of events can normally be dealt with through the normal day to day management of the service and internal control mechanisms. The level of financial impact is likely to be up to £50,000 in any year.
1	Virtually no impact	These events may be recognized internally but generally have no external impact and can be resolved quickly. The level of financial impact is likely to be under £5,000 in any year.

Score	Likelihood	Description
5	Certain	In this case the event(s) may have already happened in the relatively recent past. Without controls it will happen again and may even occur despite controls. Projected increase in insurance premiums
4	Probable	The event is more likely to happen than not but there remains some possibility it will not. The chance of occurrence may be around 75%+.
3	Strong possibility	There is an even chance that this event may occur. (A probability would be around one in two, (50%)).
2	Some possibility	These events are not likely to occur but there remains some possibility it will. (A probability of a one in ten chance of this event occurring (10%)).
1	Little chance	These events will only occur in exceptional circumstances. (A probability of less than one in fifty (2%)).

Appendix C – Definitions

- Cause – the trigger for the risk to occur.
- Consequence – what the Council will see happen as a result of this risk occurring.
- Likelihood – how likely is this to happen over the next 5 years.
- Impact – significance to the Council should this risk occur.
- Controls – processes in place at the Council lessening the impact or the likelihood of the risk occurring.
- Actions – proposed additional processes which, if put in place, will lessen the impact or the likelihood of the risk occurring.
- Risk appetite – balance of risk and benefit accepted by the Council as satisfactory.
- Gross score – also called inherent or pure risk, impact and likelihood of the risk arising if no controls were in place.
- Net score – also called current risk, residual impact and likelihood of the risk arising considering the effect of controls in place at the Council – i.e. risk present at the risk reporting date.
- Target score – potential impact and likelihood of the risk arising which can be achieved by further actions and which the Council is prepared to accept in accordance with its risk appetite, i.e. risk level expected to be remaining after all specified control action has been completed.
- Service risk – a risk arising from the Council’s activities affecting the service it relates to and which can be mitigated at the operational level by the officers undertaking the activity;
- Corporate risk – a risk affecting the Council as a whole and needing a solution at a senior management level or higher. Where a service risk reaches a level of importance so that it can affect the Council as a whole, Strategic Risk register should be reconsidered in the light of this new risk.

This page is left blank intentionally.

Agenda Item 6



South
Cambridgeshire
District Council

Report To: Audit and Corporate Governance 24th September 2019

Lead Officer: Peter Maddock, Head of Finance

SUBJECT: POSSIBLE APPOINTMENT OF INDEPENDENT MEMBER(S)

PURPOSE

1. To consider whether the membership of this Committee should include an independent member or members who are neither a Council member or officer.

RECOMMENDATION

2. Members instructions are sought on whether to recommend to Civic Affairs Committee and thereafter Council the appointment of an Independent Person to Audit and Corporate Governance Committee. If the Committee want to proceed with the proposal and it is approved by Council, that the Chief Finance Officer, after consultation with the Chairman of the Committee, be authorised to make the necessary arrangements to recruit and select the independent person.

REASON FOR RECOMMENDATION

3. The Committee have asked for a report on the implications of appointing an independent member or members to assist with the work of the committee. The report seeks to explore the benefits that such an appointment could bring.

BACKGROUND INFORMATION

Introduction

4. The Committee, at its last meeting, received a verbal update on the possibility of the appointment of an independent member or members to assist with the committees work. This was following a brief discussion at the meeting of 30th April when this issue was first raised.
5. The issue had been investigated jointly by the Chief Finance Officer and Deputy Monitoring Officer and it was reported that such an appointment could be made and indeed other authorities had gone down this route already.
6. It was agreed that a report be made to this committee detailing the benefits of such an appointment but also highlighting what would need to be done if the Committee were minded to proceed with such an appointment.

Benefits

7. A key consideration in any audit appointment is independence. The final accounts audit for example is a review of the accounts by someone completely independent of the completion of the accounts and they need to satisfy themselves that the accounts are true and fair. Independence means they can be impartial and should be free from any possible interference or influence from the body being audited. It also gives the reader of the accounts a degree of assurance that the financial information has not been subject to any form of manipulation.
8. As far as the Audit and Governance Committee is concerned an independent member brings a similar sort of challenge to the work of the committee in that they would have had no involvement in the setting up of the Governance arrangements of the Authority which members of the Council do have albeit collectively.
9. An independent member can also bring a different perspective to the committee which at times can be helpful when considering changes to governance arrangements and can bring their experience from another sector recognising though that as a public authority and custodians of public money the Council has very different Governance arrangements to other organisations as result.

Considerations

10. In preparing for the appointment of an independent member a recruitment process would need to be carried out which would involve officer and member time, there would be a small cost attached to the process. Members would also need to determine the duration of any appointment and officers would recommend a 2 year initial term with re-appointment for a further term or terms. It would also be necessary to make amendments to the Council's constitution to reflect any changes this would bring. A draft role description is attached at appendix A.
11. It is not currently known whether there would either be any interest in this or indeed anyone suitable to carry out the role. The person would need to have some understanding of how a local authority works and would also need to have a finance background. The risk of appointing someone with a finance background but no knowledge of local authority finance is that it could generate additional work and questions that add little to the process and it is important that the independent member adds value to the Audit and Governance process.
12. Another consideration would be whether the person would have voting rights in the same way that other members would have. Members instructions are sought on whether the independent member should be in the same position as any other committee member including the ability to vote on issues as and when required. It would also seem appropriate to pay an allowance to the independent member in recognition of their duties which would be an additional cost in the budget.

Summary Position

13. The report looks at the possibility of introducing an independent member or members of the committee and outlines some of the considerations and benefits of such a move.

OPTIONS

14. The options are to either look to appoint one or possibly two independent members and either give them the same rights as other committee members or possibly not allow them to vote though this could in theory reduce their effectiveness. Officers are of the opinion that one independent member would be sufficient.

IMPLICATIONS

15. In the writing of this report, taking into account the financial, legal, staffing, risk management, equality and diversity, climate change, community safety and any other key issues, the following implications have been considered:

Policy

16. The Council's Audit and Corporate Governance Committee does not currently have arrangements to appoint independent members. If an independent appointment was recommended then changes to the constitution would be necessary

Legal

17. The Council's Audit and Corporate Governance Committee is defined by the Local Government Act 2000 and its purpose is to give assurance to elected members and the public about the governance, financial reporting and performance of the Council. The appointment of independent members on the committee will assist and promote good governance and scrutiny of the committee. If committee decides to recommend the appointment an Independent Member then this would require a constitutional change and the matter will need to go before civic affairs committee and then full council for approval.

Financial

18. There will be a financial implication in that an Independent Person will be paid an allowance and costs associated (travel and subsistence expenses) with attending meetings. There will also be recruitment costs. Currently the Council has fixed an allowance of £1,030 for the Lead Independent Person and £515 for the Deputy appointed under the Localism Act 2011.

Risk

19. There is a risk that it will prove difficult to make an appointment and to ensure that any appointment made is a suitable person. There will need to be a clear person specification that draws out the attributes that the Council would be looking for the person to possess and to guide the recruitment panel in the selection process. .

Environmental

20. There are no environmental implications arising directly from the report.

Equality Analysis

21. In preparing this report, due consideration has been given to the District Council's statutory Equality Duty to eliminate unlawful discrimination, advance equality of opportunity and foster good relations, as set out in Section 149(1) of the Equality Act 2010. It is considered that the report has no relevance to South Cambridgeshire District Council's statutory equality duty to eliminate unlawful discrimination, advance equality of opportunity and foster good relation. An equality analysis is not needed.

BACKGROUND PAPERS

Where the Local Authorities (Executive Arrangements) (Meetings and Access to Information)

England) Regulations 2012 require documents to be open to inspection by members of the

Public, they must be available for inspection:

- (a) at all reasonable hours at the offices of South Cambridgeshire District Council;
- (b) on the Council's website; and
- (c) In the case of documents to be available for inspection pursuant to regulation 15, on payment of a reasonable fee required by the Council by the person seeking to inspect the documents at the offices of South Cambridgeshire District Council.

REPORT AUTHORS: Peter Maddock – Head of Finance
E-mail: peter.maddock@scambs.gov.uk

Rory McKenna – Deputy Monitoring Officer
E-mail: rory.mckenna@scambs.gov.uk

Appendix A

Audit Committee Role Description for Independent Person

Independent Person of Audit & Corporate Governance Committee – Role Description

1. To engage fully in collective consideration of the issues before the Audit & Corporate Governance Committee, taking into account a full range of relevant factors, including legislation and supporting regulation (e.g. the Accounts & Audit Regulations 2011), professional guidance (e.g. that issued by the Chartered Institute of Public Finance and Accountancy (CIPFA)), and the advice of the Council's Section 151 Officer.
2. To participate fully in the discharge of all Audit Committee functions, as set out in the Audit & Corporate Governance Committee's terms of reference and the constitution
3. To promote the concept of proportionate, effective risk management and internal control throughout the organisation; and to champion the work of Internal Audit, External Audit and Risk Management.
4. To participate in periodic review of the overall effectiveness of the Audit & Corporate Governance Committee, and of its terms of reference.
5. To ensure that the minutes of Audit & Corporate Governance Committee meetings accurately record decisions taken.

Independent Person of Audit & Corporate Governance Committee – Skills and Competencies

Indicators:

1. Demonstrates up to date knowledge, skill and a depth of experience in the fields of audit, accounting, risk management and performance management.
2. Operates consistently and without bias.
3. Is an effective role model; supports appropriate behaviours and challenges opinions and advice where appropriate, separating major issues from minor ones.
4. Contributes proactive, proportionate and independent thought, and also collaboration with officers to temper the opinions of Committee members.
5. Works sensitively with people inside and outside committee.
6. Listens to and balances advice.

This page is left blank intentionally.

24 July 2019

By email

Beverly Agass
Chief Executive
South Cambridgeshire District Council

Dear Ms Agass

Annual Review letter 2019

I write to you with our annual summary of statistics on the complaints made to the Local Government and Social Care Ombudsman about your authority for the year ending 31 March 2019. The enclosed tables present the number of complaints and enquiries received about your authority, the decisions we made, and your authority's compliance with recommendations during the period. I hope this information will prove helpful in assessing your authority's performance in handling complaints.

Complaint statistics

As ever, I would stress that the number of complaints, taken alone, is not necessarily a reliable indicator of an authority's performance. The volume of complaints should be considered alongside the uphold rate (how often we found fault when we investigated a complaint), and alongside statistics that indicate your authority's willingness to accept fault and put things right when they go wrong. We also provide a figure for the number of cases where your authority provided a satisfactory remedy before the complaint reached us, and new statistics about your authority's compliance with recommendations we have made; both of which offer a more comprehensive and insightful view of your authority's approach to complaint handling.

The new statistics on compliance are the result of a series of changes we have made to how we make and monitor our recommendations to remedy the fault we find. Our recommendations are specific and often include a time-frame for completion, allowing us to follow up with authorities and seek evidence that recommendations have been implemented. These changes mean we can provide these new statistics about your authority's compliance with our recommendations.

I want to emphasise the statistics in this letter reflect the data we hold and may not necessarily align with the data your authority holds. For example, our numbers include

enquiries from people we signpost back to your authority, some of whom may never contact you.

In line with usual practice, we are publishing our annual data for all authorities on our website, alongside our annual review of local government complaints. For the first time, this includes data on authorities' compliance with our recommendations. This collated data further aids the scrutiny of local services and we encourage you to share learning from the report, which highlights key cases we have investigated during the year.

New interactive data map

In recent years we have been taking steps to move away from a simplistic focus on complaint volumes and instead focus on the lessons learned and the wider improvements we can achieve through our recommendations to improve services for the many. Our ambition is outlined in our [corporate strategy 2018-21](#) and commits us to publishing the outcomes of our investigations and the occasions our recommendations result in improvements for local services.

The result of this work is the launch of an interactive map of council performance on our website later this month. [Your Council's Performance](#) shows annual performance data for all councils in England, with links to our published decision statements, public interest reports, annual letters and information about service improvements that have been agreed by each council. It also highlights those instances where your authority offered a suitable remedy to resolve a complaint before the matter came to us, and your authority's compliance with the recommendations we have made to remedy complaints.

The intention of this new tool is to place a focus on your authority's compliance with investigations. It is a useful snapshot of the service improvement recommendations your authority has agreed to. It also highlights the wider outcomes of our investigations to the public, advocacy and advice organisations, and others who have a role in holding local councils to account.

I hope you, and colleagues, find the map a useful addition to the data we publish. We are the first UK public sector ombudsman scheme to provide compliance data in such a way and believe the launch of this innovative work will lead to improved scrutiny of councils as well as providing increased recognition to the improvements councils have agreed to make following our interventions.

Complaint handling training

We have a well-established and successful training programme supporting local authorities and independent care providers to help improve local complaint handling. In 2018-19 we delivered 71 courses, training more than 900 people, including our first 'open courses' in Effective Complaint Handling for local authorities. Due to their popularity we are running six more open courses for local authorities in 2019-20, in York, Manchester, Coventry and London. To find out more visit www.lgo.org.uk/training.

Finally, I am conscious of the resource pressures that many authorities are working within, and which are often the context for the problems that we investigate. In response to that situation we have published a significant piece of research this year looking at some of the

common issues we are finding as a result of change and budget constraints. Called, [Under Pressure](#), this report provides a contribution to the debate about how local government can navigate the unprecedented changes affecting the sector. I commend this to you, along with our revised guidance on [Good Administrative Practice](#). I hope that together these are a timely reminder of the value of getting the basics right at a time of great change.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'M King', with a horizontal line underneath.

Michael King
Local Government and Social Care Ombudsman
Chair, Commission for Local Administration in England

Local Authority Report: South Cambridgeshire District Council
For the Period Ending: 31/03/2019

For further information on how to interpret our statistics, please visit our [website](#)

Complaints and enquiries received

Adult Care Services	Benefits and Tax	Corporate and Other Services	Education and Children's Services	Environment Services	Highways and Transport	Housing	Planning and Development	Other	Total
0	1	0	0	4	0	5	8	0	18

Decisions made

Decisions made				Detailed Investigations			Total
Incomplete or Invalid	Advice Given	Referred back for Local Resolution	Closed After Initial Enquiries	Not Upheld	Upheld	Uphold Rate (%)	Total
1	0	9	3	2	3	60	18

Note: The uphold rate shows how often we found evidence of fault. It is expressed as a percentage of the total number of detailed investigations we completed.

Satisfactory remedy provided by authority

Upheld cases where the authority had provided a satisfactory remedy before the complaint reached the Ombudsman	% of upheld cases
0	0

Note: These are the cases in which we decided that, while the authority did get things wrong, it offered a satisfactory way to resolve it before the complaint came to us.

Compliance with Ombudsman recommendations

Complaints where compliance with the recommended remedy was recorded during the year*	Complaints where the authority complied with our recommendations on-time	Complaints where the authority complied with our recommendations late	Complaints where the authority has not complied with our recommendations	
3	3	0	0	Number
	100%		-	Compliance rate**
<p>Notes:</p> <p>* This is the number of complaints where we have recorded a response (or failure to respond) to our recommendation for a remedy during the reporting year. This includes complaints that may have been decided in the preceding year but where the data for compliance falls within the current reporting year.</p> <p>** The compliance rate is based on the number of complaints where the authority has provided evidence of their compliance with our recommendations to remedy a fault. This includes instances where an authority has accepted and implemented our recommendation but provided late evidence of that.</p>				

This page is left blank intentionally.

Reference	Authority	Category	Received
17020479	South Cambridgeshire District Council	Planning & Development	03 Apr 2018
18000729	South Cambridgeshire District Council	Planning & Development	16 Apr 2018
18001483	South Cambridgeshire District Council	Environmental Services & Public Protection & Regulation	27 Apr 2018
18004195	South Cambridgeshire District Council	Planning & Development	18 Jun 2018
18004818	South Cambridgeshire District Council	Planning & Development	28 Jun 2018
18004878	South Cambridgeshire District Council	Environmental Services & Public Protection & Regulation	29 Jun 2018
18005125	South Cambridgeshire District Council	Housing	04 Jul 2018
18006581	South Cambridgeshire District Council	Planning & Development	26 Jul 2018
18000492	South Cambridgeshire District Council	Planning & Development	16 Aug 2018
18007828	South Cambridgeshire District Council	Housing	17 Aug 2018
18008769	South Cambridgeshire District Council	Planning & Development	05 Sep 2018
18009811	South Cambridgeshire District Council	Housing	24 Sep 2018
18010608	South Cambridgeshire District Council	Housing	09 Oct 2018
18011795	South Cambridgeshire District Council	Benefits & Tax	30 Oct 2018
18014442	South Cambridgeshire District Council	Planning & Development	02 Jan 2019
18015247	South Cambridgeshire District Council	Housing	09 Jan 2019
18017516	South Cambridgeshire District Council	Environmental Services & Public Protection & Regulation	15 Feb 2019
18018328	South Cambridgeshire District Council	Environmental Services & Public Protection & Regulation	01 Mar 2019

This page is left blank intentionally.

Reference	Authority	Category	Decided	Decision	Decision Reason	Remedy	Service improvement recommendations
17020479	South Cambridgeshire District Council	Planning & Development	03 Apr 2018	Premature Decision - advice given	Referred back for local resolution	Null	
18000729	South Cambridgeshire District Council	Planning & Development	16 Apr 2018	Premature Decision - advice given	Referred back for local resolution	Null	
18001483	South Cambridgeshire District Council	Environmental Services & Public Protection & Regulation	27 Apr 2018	Premature Decision - advice given	Referred back for local resolution	Null	
17014390	South Cambridgeshire	Housing	24 May 2018	no mal	Not Upheld	Null	
18004878	South Cambridgeshire District Council	Environmental Services & Public Protection & Regulation	29 Jun 2018	Premature Decision - advice given	Referred back for local resolution	Null	
18006581	South Cambridgeshire District Council	Planning & Development	26 Jul 2018	Premature Decision - advice given	Referred back for local resolution	Null	
18005125	South Cambridgeshire District Council	Housing	21 Aug 2018	Sch 5.5A/5.5B Social housing landlord	Closed after initial enquiries	Null	
18007828	South Cambridgeshire District Council	Housing	25 Sep 2018	Premature Decision - referred to BinJ	Referred back for local resolution	Null	
17010421	South Cambridgeshire District Council	Planning & Development	11 Oct 2018	mal & inj	Upheld	Financial redress: Avoidable distress/time and trouble	
18008769	South Cambridgeshire	Planning & Development	23 Oct 2018	Not warranted by alleged	Closed after initial enquiries	Null	
18011795	South Cambridgeshire District Council	Benefits & Tax	30 Oct 2018	Premature Decision - advice given	Referred back for local resolution	Null	
18004195	South Cambridgeshire District Council	Planning & Development	31 Oct 2018	mal & inj	Upheld	Financial redress: Avoidable distress/time	The Council has agreed to review the way it deals with information it receives about planning
18009811	South Cambridgeshire District Council	Housing	06 Nov 2018	Not warranted by alleged mal/service failure	Closed after initial enquiries	Null	
18004818	South Cambridgeshire District Council	Planning & Development	18 Dec 2018	mal no inj	Upheld	Apology, Training and guidance	I recommended the Council examine why it had failed to send notifications about planning applications on several occasions and make the necessary changes to its systems to ensure this did not happen again. I recommended the Council ensure that staff complaints were not addressed by the staff member complained about. That it remind planning staff that all relevant matters should be addressed in the case officer report as I identified an incident were advice from its Tree Officer was not addressed in the report.
18015247	South Cambridgeshire District Council	Housing	09 Jan 2019	Insufficient information to proceed and PA advised	Incomplete/Invalid	Null	
18014442	South Cambridgeshire District Council	Planning & Development	21 Jan 2019	Premature Decision - referred to BinJ	Referred back for local resolution	Null	
18017516	South Cambridgeshire District Council	Environmental Services & Public Protection & Regulation	15 Feb 2019	Premature Decision - advice given	Referred back for local resolution	Null	
18010608	South Cambridgeshire District Council	Housing	25 Mar 2019	no mal	Not Upheld	Null	

This page is left blank intentionally.

Reference	Authority	Category	Decided	Remedy	Remedy Target Date	Remedy Achieved Date	Satisfaction with Compliance
17001388	South Cambridgeshire District Council	Planning & Development	11-Oct-18	Financial redress: Avoidable distress/time and trouble	12-Nov-18	20-Nov-18	Remedy complete and satisfied
18003276	South Cambridgeshire District Council	Planning & Development	31-Oct-18	Financial redress: Avoidable distress/time and trouble	02-Jan-19	23-Nov-18	Remedy complete and satisfied
18012228	South Cambridgeshire District Council	Planning & Development	18-Dec-18	Apology Training and guidance	18-Jan-19	01-Mar-19	Remedy complete and satisfied

This page is left blank intentionally.