

AUDIT COMMITTEE
22 JULY 2024

MANAGERS' ASSURANCE STATEMENTS

SUMMARY REPORT

Purpose of the Report

1. To report outcomes from the completed 2023/24 Managers' Assurance Statements (MAS).

Summary

2. The report emphasises that MAS are a key element of the Council's corporate governance arrangements and based on the 2023/24 returns concludes that a reasonably thorough review has been undertaken and generally an overall positive position was identified. A number of common improvement themes were highlighted in the 2023/24 MAS, along with a number of improvements to process/controls and proposed actions being identified. These matters are to be progressed by Assistant Directors during 2024/25.

Recommendation

3. It is recommended that the contents of the report be noted.

Reason

4. The recommendation is supported to provide the Audit Committee with evidence to reflect on the Council's governance arrangements.

Elizabeth Davison
Group Director of Operations

Background Papers

Managers' Assurance Statements 2023/24

Lee Downey: Extension 5451

S17 Crime and Disorder	The MAS includes reference to the need for staff to be aware of and understand the requirements of the Council's Anti-Fraud and Corruption arrangements.
Health and Well Being	There is no specific health and well being impact.
Carbon Impact and Climate Change	There are no specific recommendations contained within the attached reports concerning Carbon Reduction.
Diversity	There is no specific diversity impact.
Wards Affected	All wards are affected equally.
Groups Affected	All groups are affected equally.
Budget and Policy Framework	This report does not affect the budget or policy framework.
Key Decision	This is not a key decision.
Urgent Decision	This is not an urgent decision.
Council Plan	Maintaining a system of sound internal controls and risk management processes will help contribute to the delivery of the Council Plan Objectives
Efficiency	There is no specific efficiency impact.
Impact on Looked After Children and Care Leavers	There are no specific recommendations contained within the attached reports concerning Looked After Children and Care Leavers.

MAIN REPORT

Information and Analysis

5. Annual MAS are a key element of the Council's corporate governance arrangements and an integral part of the framework that supports the production of the Annual Governance Statement (AGS).
6. MAS have been formally completed for a number of years and this Committee has previously received reports on the outcomes that depicted a largely positive position.
7. The MAS takes the form of a standard template covering the key aspects of the Council's internal control environment on which assurance is required. This coverage is wide ranging and includes risk and financial management, health and safety, information governance and HR arrangements. In providing this assurance the MAS also states that *'the system of internal controls is designed to manage rather than eliminate the risk of failure to achieve objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness'*.
8. Statements have been completed by all Assistant Directors or Heads of Service and endorsed by the appropriate Director, covering their areas of responsibility in 2023/24. They are published on the [intranet](#) and are available on request.
9. A number of improvements to process/controls and proposed actions were identified. Examples include:

Adult Services

- Ensure all managers including those new to the service have attended the appropriate training in relation to the Council's risk management methodology.
- Fortnightly SLT meetings, with risk scenarios managed through work plan and forward plan.
- Practice Clinics are ongoing - changing to reflect the care reforms and CQC assurance framework requirements.
- CQC assurance framework to introduced in April 2023.
- Monthly meetings with Assistant Director and Finance Officer for high-level discussions and actions. The Medium Term Financial Plan (MTFP) focus group to deep dive specific financial pressures, analysis of expenditure, pressures and trends is now reflected in a wider transformation plan.
- Senior Leadership Team (SLT) to ensure all staff have undertaken the equalities training. Majority have staff have completed this - however ongoing learning required for new starters and returners to work.

Children's Services

- Refresh staff knowledge and understanding of the Council's risk management methodology.

Community Services

- Procurement - training once new regulations and Council procedures come into force later this year.

- Equalities - Corporate training to be delivered to all staff.
- Inventories to be updated by March 2025.

Housing and Revenues

- Undertake reviews and testing of Business Continuity Plans in 2024/25.
- Health and Safety - Team Leaders to monitor monthly lone working usage reports.
- Reviews of Health and Safety risk assessments due in 2024/25.
- Procurement - Staff to receive training on the new Procurement Act.

Human Resources and Health and Safety

- Risk Management - Refresh staff of Council's risk management methodology.
- Risk Management, to be added to monthly HR & H&S SLT meetings.
- Refresh/Testing of Business Continuity Plan (BCP) by December 2024.
- Financial Procedure rules under review within the constitution / Revised rules to be communicated to all staff.
- Corruption and Fraud information to be shared at SLT and forwarded to all team members/on the Team meeting.
- Refresh role and responsibilities of the Monitoring Officer and Section 151 Officer to all team members following the changes to the constitution.
- Information Management - All team members to have refresh by December 2024.
- Refresh following introduction of the Procurement Act/changes to the constitution.

Law and Governance

- Periodic testing of Business Continuity Plans for priority services.

Public Health

- Expenditure plans and returns relating to additional supplementary grants reviewed by Public Health Senior Leadership Team (SLT) annually.
- Establish Service Level Agreements' (SLAs) for public health investment which include public health outcomes.
- Staff will need to be updated about the impending changes to procurement regulations and ways of working.

Resources

- Refresh staff of Council's risk management methodology.
- Risk Management added to monthly Finance Senior Leadership Team (SLT) as a standard item.
- Business Continuity Plans (BCPs) reviewed during the year.
- Financial Procedure rules under review within the constitution / Revised rules to be communicated to all staff.
- Corruption and Fraud information to be shared at Senior Leadership Team (SLT) and forwarded to all team members/on the Team meeting.

Strategy Performance and Communications

- Risk Management - Reminder to team managers via Management Team meeting.
- Review and test Business Continuity Plans (BCPs) in line with agreed schedule.
- Finance and Financial Management - Remind managers via Management Team meeting.

- Anti-Fraud and Corruption Arrangements - Monitor for staff who need to update their AC10 training module. Monitored via management meetings.
- Officers within the team who have contract management responsibilities to be briefed on procurement act changes.

Transport and Capital Projects

- Develop Business Continuity Plan (BCP) and test regularly for identified priority service areas.
 - Finance and Financial Management - Process to ensure fee income associated with CRSTS programme is received in a timely manner is needed. Process to be agreed with TVCA during 2024/25.
 - Information Management - Review ongoing and requires completion 2024/25.
 - Equalities - Ensure all staff have completed training as appropriate.
10. The need to raise awareness/refresh knowledge of the Council's Risk Management Strategy and Anti-Fraud and Corruption Arrangements; review and test Business Continuity Plans (BCPs); ensure officers have completed mandatory training, including equalities training; and raise awareness of the changes to be introduced by the Procurement Act 2018 were all common improvement themes highlighted in the 2023/24 MAS.

Conclusion

11. Generally the review of the 2023/24 MAS has identified an overall positive position. Those improvements to process/controls and proposed actions which require further work are to be progressed by Assistant Directors during 2024/25.

Outcome of Consultation

12. There was no formal consultation undertaken in production of this report.