

**AUDIT COMMITTEE**  
**21 JULY 2025**

ITEM NO. ....

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**MANAGERS' ASSURANCE STATEMENTS**

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**SUMMARY REPORT**

**Purpose of the Report**

1. To report outcomes from the completed 2024/25 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 2024/25 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 2024/25 MAS, along with a number of improvements to process/controls and proposed actions being identified. These matters are to be progressed by Assistant Directors and Heads of Service during 2025/26.

**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**  
**Executive of Resources and Governance**

**Background Papers**

Managers' Assurance Statements 2023/24

Lee Downey: Extension 5451

Council Plan	Adherence to the system of internal controls reduces the risk of failure to deliver the Council Plan.
Addressing Inequalities	Adherence to the system of internal controls reduces the risk of failure to deliver the Core Principles of the Council Plan.
Tackling Climate Change	Adherence to the system of internal controls reduces the risk of failure to deliver the Core Principles of the Council Plan.
Efficient and effective use of resources	Adherence to the system of internal controls reduces the risk of failure to deliver the Core Principles of the Council Plan.
Health and Wellbeing	Adherence to the system of internal controls contributes to the delivery of services to improve the health and well-being of the population of Darlington.
S17 Crime and Disorder	Adherence to the system of internal controls contributes to the delivery of services address crime and disorder.
Wards Affected	All wards are affected equally.
Groups Affected	All groups are affected equally.
Budget and Policy Framework	This report does not recommend a change to the Council's budget or policy framework.
Key Decision	This is not a key decision.
Urgent Decision	For the purpose of the 'call-in' procedure this does not represent an urgent matter.
Impact on Looked After Children and Care Leavers	Adherence to the system of internal controls contributes to the delivery of services to 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 human resources. 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 or the Chief Executive, covering their areas of responsibility in 2024/25. 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*

- Risk Management - Ensure all managers including those new to the service have attended the appropriate training in relation to the Council's risk management methodology.
- Performance Management - Practice clinics are ongoing - changing to reflect the care reforms and CQC assurance framework requirements.
- Finance and Financial Management – Monthly budget meetings are in place with Team Managers and Senior Leadership Team.
- Human Resources - Introduction of supervision guidance specific to adult social care teams. Supervision audits are undertaken monthly (one per month).

#### *Children's Services*

- Risk Management - Refresh staff knowledge and understanding of the Council's risk management methodology.
- Anti-Fraud and Corruption Arrangements - Refresh staff knowledge and understanding of the Council's anti-fraud and corruption arrangements.

#### *Housing and Revenues*

- Risk Management - Undertake reviews and testing of business continuity plans in 2025/26.

- Health and Safety - Team Leaders to monitor monthly lone working usage reports.
- Health and Safety - Reviews of health and safety risk assessments due in 2025/26.
- Procurement & Contracts - Staff to receive training on the new procurement act.

#### *Human Resources and Health and Safety*

- Risk Management - Refresh staff awareness of Council's risk management methodology through team meetings.
- Risk Management - Testing at least annually of business continuity plans from January 2026.
- Finance and Financial Management - Revised rules to be communicated to all staff.
- Anti-Fraud and Corruption Arrangements - Corruption and fraud information to be shared at senior leadership team and forwarded to all team members/on the team meeting.
- Equalities – new team members booked on training.

#### *Law and Governance*

- Risk Management - Awareness raising/refresher training as required.
- Risk Management - Periodic testing of business continuity plans for priority services.

#### *Leisure Services*

- Risk Management - Embed risk management in all areas
- Risk Management – Review business continuity plans to be reviewed to take into account cyber attack and major power outage.

#### *Public Health*

- Procurement & Contracts - Procurement team to attend senior leadership team by end of July 2025, to update on changes to procurement regulations and ways of working.

#### *Resources*

- Risk Management - Staff refresher through team meetings.
- Risk Management - Business continuity plans revised and reviewed December 2025.
- Finance and Financial Management - Revised financial procure rules published as part of revised constitution. Revised rules to be communicated to all finance staff.
- Anti-Fraud and Corruption Arrangements - Corruption and fraud information to be shared at senior leadership team and forwarded to all team members.
- Procurement & Contracts - Refresh following introduction of the procurement act/changes to the constitution.

#### *Strategy Performance and Communications*

- Risk Management - Reminder to team managers via management team meeting.
- Risk Management - Review and test business continuity plans in line with agreed schedule.

- Finance and Financial Management - Remind managers of the Council's financial procedure rules via management team meeting.
- Health and Safety - Monitor for staff who need to update their AC10 training module via management meetings.

*Transport and Capital Projects*

- Risk Management - Develop business continuity plan and test regularly for identified priority service areas.
- Legislation - Training /awareness/refresher session to be programmed in divisional senior leadership team regarding the role and responsibilities of the Monitoring Officer and Section 151 Officer.

10. The need to raise awareness of risk management; financial procedure rules; anti-fraud and corruption arrangements; the Procurement Act 2018, and review and test business continuity plans were all common improvement themes highlighted in the 2024/25 MAS.

**Conclusion**

11. Generally the review of the 2024/25 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 2025/26.

**Outcome of Consultation**

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