



EAST CAMBRIDGESHIRE DISTRICT COUNCIL

THE GRANGE, NUTHOLT LANE,
ELY, CAMBRIDGESHIRE CB7 4EE
Telephone: 01353 665555

MEETING: **RESOURCES AND FINANCE COMMITTEE**
TIME: **4.30pm**
DATE: Thursday 28 March 2019
VENUE: Council Chamber, The Grange, Nutholt Lane, Ely
ENQUIRIES REGARDING THIS AGENDA: Tracy Couper
DIRECT DIAL: (01353) 665555 EMAIL: tracy.couper@eastcambs.gov.uk

Membership:

Conservative Members

Cllr David Ambrose-Smith
Cllr Ian Bovingdon
Cllr Mike Bradley
Cllr David Brown
[Chairman]
Cllr Steve Cheetham
Cllr Mark Goldsack
Cllr Chris Morris
Cllr Alan Sharp [Vice-
Chairman]

Liberal Democrat Members

Cllr Lorna Dupré
[Spokesperson]

Substitutes:

Cllr Christine Ambrose-
Smith
Cllr Allen Alderson
Cllr Jo Webber

Substitutes:

Cllr Sue Austen
Cllr Christine Whelan

Lead Officer:

John Hill, Chief Executive

Quorum: 5 Members

- 1. Public Question Time**
The meeting will commence with up to 15 minutes public question time
- 2. Apologies and Substitutions**

3. Declarations of Interest

To receive declarations of interest from Members for any items on the Agenda in accordance with the Members Code of Conduct.

4. Minutes

To confirm as a correct record the Minutes of the meeting of the Committee held on 28 January 2019.

5. Chairman's Announcements

AUDIT ITEMS AND ITEMS FOR DECISION

6. Performance Management: New Service Delivery Plans & End of Year Performance Reports

Due to being A3 colour documents, the new Service Delivery Plans & End of Year Performance Reports have been circulated separately to the Agenda. A copy is available on the Council's website www.eastcambs.gov.uk and on request from Democratic Services.

7. Internal Audit Plan 2019/20

8. Internal Audit Progress Report

9. Service Level Agreement (SLA) Strategic Planning – Peterborough City Council

10. Community Infrastructure Levy Funding Requests

ITEMS FOR INFORMATION

11. External Audit – Local Government Sector Update and Finance Manager's Response

EXCLUSION OF THE PUBLIC INCLUDING REPRESENTATIVES OF THE PRESS

That the press and public be excluded during the consideration of the remaining item no(s). 12 & 13 because it is likely, in view of the nature of the business to be transacted or the nature of the proceedings, that if members of the public were present during the items there would be disclosure to them of exempt information of Category 1, 2 & 3 of Part I Schedule 12A to the Local Government Act 1972 (as amended).

12. Appointments, Transfers, Resignations

13. Write-Off of Unrecoverable Debt

NOTES:

1. Members of the public are welcome to attend this meeting. There are a number of schemes aimed at encouraging public participation in the Council's activities and meetings. These include public question times and a process to enable petitions to be submitted. Details of these can be obtained by calling any of the telephone numbers below or by logging onto the Council's website.

The maximum capacity for meetings in the Council Chamber has been set by the Fire Officer at 100 persons. Allowing for Member/Officer attendance and room layout constraints, this will normally give a capacity for public attendance of approx 60 people.

Admittance to the Council Chamber is on a "first come, first served" basis and public access will be from 15 minutes before the start time of the meeting.

2. Fire instructions for meetings:

- If the fire alarm sounds please make your way out of the building by the nearest available exit - i.e. the back staircase or the fire escape in the chamber. Do not to use the lifts.
- The fire assembly point is in the front staff car park by the exit barrier.
- This building has an auto-call system to the fire services, so there is no need for anyone to call the fire services.

The Committee Officer will sweep the area to ensure that everyone is out of this area.

3. Reports are attached for each agenda item unless marked "oral".

4. If required all items on the agenda can be provided in different formats (e.g. large type, Braille or audio tape, or translated into other languages), on request, by calling Main Reception on (01353) 665555 or e-mail: translate@eastcamb.gov.uk

5. If the Committee wishes to exclude the public and press from the meeting a resolution in the following terms will need to be passed:

"That the press and public be excluded during the consideration of the remaining items no. X because it is likely, in view of the nature of the business to be transacted or the nature of the proceedings, that if members of the public were present during the item there would be disclosure to them of exempt information of Categories X Part I Schedule 12A to the Local Government Act 1972 (as amended)."



EAST
CAMBRIDGESHIRE
DISTRICT COUNCIL

AGENDA ITEM NO 4

RESOURCES AND FINANCE COMMITTEE

Minutes of a Meeting of the Resources and Finance Committee held in Council Chamber, The Grange, Nutholt Lane, Ely, on Monday 28 January 2019 at 4.30pm.

PRESENT

Councillor David Brown (Chairman)
Councillor Christine Ambrose-Smith (substitute for Councillor Bradley)
Councillor David Ambrose-Smith
Councillor Ian Bovingdon
Councillor Steve Cheetham
Councillor Lorna Dupré
Councillor Mark Goldsack
Councillor Chris Morris
Councillor Alan Sharp (Vice-Chairman)

APOLOGIES

Councillor Mike Bradley

In attendance

Melanie Richardson – Audit Manager, External Audit, Ernst and Young
Rachel Ashley-Caunt – Head of Audit, LGSS

John Hill – Chief Executive
Ian Smith – Finance Manager & S151 Officer
Tracy Couper – Democratic Services Manager

58. **PUBLIC QUESTION TIME**

No questions were submitted by the members of the public.

59. **DECLARATIONS OF INTEREST**

There were no declarations of Interests by Members of the Committee.

60. **MINUTES**

The Minutes of the meeting of the Committee held on 29 November 2018 were received.

Councillor Dupré referred to a number of items of information that were to be provided arising from these Minutes that still were to be received. The Chief Executive agreed to ensure that responses were circulated to Members of the Committee as soon as possible.

It was resolved:

That the Minutes of the meeting of the Committee held on 29 November 2018 be confirmed as a correct record and signed by the Chairman.

61. **CHAIRMAN'S ANNOUNCEMENTS**

The Chairman did not make any announcements.

62. **EXTERNAL AUDIT – CERTIFICATION OF CLAIMS AND RETURNS ANNUAL REPORT 2017/18**

The Committee received the External Audit report on the certification of Claims and Returns for 2017/18. Melanie Richardson, Audit Manager for the Council's External Auditors, summarised the content of the report and explained that errors were found and extended testing carried out in 5 areas, representing a small increase on the preceding year, but these had no impact on subsidy. In response to a question by Councillor Sharp, it was confirmed that the errors were largely due to the complexity of the Housing Benefit Regulations and the level was comparable with those of other Councils locally.

Councillor Dupré commented that the errors impacted on the level of fees charged by the External Auditors and subjected claimants to repayment processes in the event of overpayment of Benefit.

It was resolved:

That the External Audit Certification of Claims and Returns Annual Report 2017/18 be noted.

63. **EXTERNAL AUDIT - AUDIT PLANNING REPORT**

The Committee received the External Audit Plan for 2019. Melanie Richardson, Audit Manager for the Council's External Auditors, Ernst and Young, explained the content of the Plan. She highlighted the reduction in the materiality threshold for this Council, from 75% to 50% as a consequence of the increased issues identified with the 2017/18 Statements, but noted that these were likely to be the consequence of new staff in the Finance Team, so it was hoped that the Council could revert to the higher threshold in future years. With reference to page 6 of the Plan, the Finance Manager highlighted that the Council now had a balanced Budget for 2020/21.

With regard to the consolidation of the Council's new Trading Company, East Cambs Street Scene (ECSS), Councillor Sharp queried whether the company accountants Price Bailey, would be able to achieve the closedown deadlines for this year. Ms Richardson stated that the External Auditors were liaising with Price Bailey on this issue and the Finance Manager reported that he had a meeting with Price Bailey in the current week and would discuss this with them at the meeting.

It was resolved:

That the External Audit Plan be noted.

65. **2019/20 ANNUAL TREASURY MANAGEMENT STRATEGY, MINIMUM REVENUE PROVISION (MRP) POLICY STATEMENT AND ANNUAL INVESTMENT STRATEGY (AIS)**

The Committee considered a report (reference T188, previously circulated) containing the 2019/20 Treasury Management Strategy, Minimum Revenue Provision (MRP) Policy Statement and Annual Investment Strategy (AIS). The Finance Manager and Section 151 Officer, Ian Smith, explained the background and rationale to the strategies.

Mr Smith confirmed that external borrowing probably would be required in the current year and definitely in the forthcoming year and also highlighted receipt of an updated Brexit timetable from Link Asset Services, asking Committee's approval to include the most up to date version in the paper to go onto full Council.

It was resolved to RECOMMEND TO COUNCIL:

That Council approve:

- **The 2019/20 Treasury Management Strategy;**
- **The Annual Investment Strategy;**
- **The Minimum Revenue Provision Policy Statement;**
- **The Prudential and Treasury Indicators;**

set out in Appendix 1 to the submitted report, as amended to include an updated Brexit Timetable and Process.

66. **REVENUE BUDGET, CAPITAL PROGRAMME AND COUNCIL TAX 2019/20**

The Committee considered a report (reference T189, previously circulated) containing the proposed Revenue and Capital Budgets and the required level of Council Tax for 2019/20, an assessment of the robustness of the Budgets, the adequacy of Reserves and an update of the Council's Medium Term Financial Strategy (MTFS). The Finance Manager and Section 151 Officer, Ian Smith, highlighted that the Council had a balanced Budget in 2019/20 and 2020/21, but the significant Budget deficit in 2021/22 would need to be addressed through income generation or savings in the delivery

of services. Mr Smith explained the key principles underlying the draft budget.

In response to questions by Councillor Bovingdon regarding the likelihood of repayment of the loan to ECTC in 2021, Mr Smith stated that whilst there may be an element of uncertainty due to the investment required for the Kennett project, he had no reason to believe at present that the loan would not be repaid by the deadline and any request for an extension would result in the charging of additional interest by the Council.

Councillor Morris entered the meeting at 4.50pm.

Councillor Goldsack raised questions on the projected increase in Land Charges income in 2019/20 shown in the draft budget at Appendix 1. Similarly Councillor Bovingdon queried the variation in the income from the Parking of Vehicles between years. It was reported that responses to these questions would be provided via E-mail in advance of the full Council meeting.

The Chairman commented that the proposal for additional Capital Provision for the purchase of land to increase the capacity of the Commuter Car Parks at Angel Drove, Ely, referred to in paragraph 10.7 of the report, appeared justified from his experience in the previous week, where all the spaces were fully utilised by 10am.

It was resolved to RECOMMEND TO COUNCIL:

That Council approve (as amended for Council):

- 1. The 2019/20 revenue budget as set out in the revised Appendix 1 to the submitted report, including a proposed Council Tax freeze.**
- 2. The Statement of Reserves as set out in Appendix 2 to the submitted report.**
- 3. The Fees and Charges for 2019/20, as set out in Appendix 3 to the submitted report.**
- 4. The Capital Programme and financing as set out at Appendix 4 to the submitted report.**
- 5. The awarding of discretionary Business Rate relief to certain retail business premises with a rateable value below £51,000 as set out in paragraphs 5.2 to 5.4 of the submitted report.**

It was also resolved:

That, as the Council are still awaiting final Settlement figures and completion of the NNDR1 Return, should the numbers change between Resources and Finance Committee and full Council, the

Finance Manager be authorised to adjust the use of the Surplus Savings Reserve in 2019/20 (as necessary) so that the net budget and Council Tax for that year remain unchanged.

67. **FINANCIAL REGULATIONS AND FINANCIAL PROCEDURE RULES**

The Committee considered a report (reference T190, previously circulated) containing draft Financial Regulations and Financial Procedure Rules for inclusion in the Council's Constitution. The Finance Manager and Section 151 Officer reported that there was reference in the Constitution to detailed Financial Procedures being produced and these documents were to meet that requirement and codified current corporate practice. The draft Financial Regulations and Financial Procedure Rules had been endorsed by Corporate Management Team and Internal Audit.

In response to a question by Councillor Dupré, the Finance Manager confirmed that there were no other outstanding documents for inclusion in the Constitution.

The Chairman suggested that the Financial Regulations and Financial Procedure Rules should refer to the 'relevant Committee', in view of the number of changes to the name of this Committee in recent years.

It was resolved to RECOMMEND TO COUNCIL:

That Council approve the adoption of the new Financial Regulations and Financial Procedure Rules attached to the submitted report for inclusion within the Constitution, subject to amendment throughout of reference to 'the relevant Committee' to avoid the requirement to change the Constitution each time the name of that Committee changes.

68. **CORPORATE RISK MANAGEMENT**

The Committee considered a report (reference T191, previously circulated) containing an update on the key risks facing the Council, and the associated mitigating actions.

Rachel Ashley-Caunt, Head of Audit, Internal Audit, LGSS, highlighted the inclusion of Homelessness as a separate risk from the Housing Strategy risk to reflect comments when the Register was reviewed at the meeting of this Committee in July 2018. A risk relating to the impact of Brexit also had been included in the Register. The Workforce Development risk had been removed from the register and included in the general Recruitment/Retention risk, to reflect the large amount of work done by the Council in this area, meaning it now could be regarded as 'business as usual'.

Councillor Dupré referred to the variable nature of the descriptions of risk for individual items in the Register. Some were a useful summary of the risk but others were merely a title rather than a description of the risk.

Councillor Dupré also queried the risk scoring, what action the Council was taking to prepare for the impact of Brexit and whether there was a designated officer responsible for this area, as the description of the risk indicated a reactive rather than a proactive approach. The Chief Executive acknowledged that consistency was required in the descriptions of risk in the Register and agreed that these should be reviewed. He also agreed to review the scoring and to consider the actions to be taken by the Council in relation to the Brexit risk.

Councillor Goldsack queried the impact of the roll-out of Universal Credit in East Cambridgeshire on Homelessness, as referred to in that risk. The Chief Executive stated that a report on this recently had been submitted to the Regulatory Services Committee and Members of this Committee could be provided with an update.

It was resolved:

That the proposed amendments to the Corporate Risk Register set out in Appendix 2 to the submitted report be endorsed.

69. **FINANCE REPORT**

The Committee received a report (reference T192, previously circulated) containing an update on the Council's current financial position for 2017/18 financial year for both revenue and capital expenditure. The Finance Manager and Section 151 Officer highlighted the correct Appendix 4 to the report tabled at the meeting.

In response to questions by Councillor Sharp, the Finance Manager explained the figures relating to Homelessness.

It was resolved:

1. That the projected year end underspend of £280,000 compared to the approved revenue budget of £5,334,176 for this Committee be noted.
2. That the overall projected year end underspend of £443,500 compared to the approved revenue budget of £13,099,778 for the Council be noted.
3. That the projected year end Capital spend of £302,444 compared to the revised budget of £6,632,444 for this Committee be noted.
4. That the overall position for the Council on Capital of a projected capital outturn of £4,324,570, which is an underspend of £7,038,982, be noted.

70. **ANGLIA REVENUES AND BENEFITS PARTNERSHIP (ARP) JOINT COMMITTEE MINUTES**

The Committee received the Minutes of the meeting of the ARP Joint Committee held on 4 December 2018.

Councillor Dupré asked if there was an update on the issue regarding Welfare Reform in Minute 46/18, whereby representations were being made on the transfer of funding for support and assistance to claimants for Universal Credit claims to Citizen Advice Bureaux (CAB) rather than local authorities from April 2019. Councillor David Ambrose-Smith, as the Council's representative on ARP, stated that a response from the Work and Pensions Minister, Amber Rudd MP, was awaited.

It was resolved:

That the Minutes of the meeting of the ARP Joint Committee held on 4 December 2018 be noted.

71. **FORWARD AGENDA PLAN**

Members received the Forward Agenda Plan for the Committee for the current year.

It was resolved:

That the Forward Agenda Plan be noted.

The meeting closed at 5.15pm.

Chairman:.....

Date: 28 March 2019

PERFORMANCE MANAGEMENT – NEW SERVICE DELIVERY PLANS AND END OF YEAR PERFORMANCE REPORTS

To: Resources and Finance Committee

Date: 28th March 2019

From: Hetty Thornton - Performance Management Officer

[T229]

1.0 ISSUE

1.1 The following report provides Members with the end of year performance outputs for 2018/2019 and the new service delivery plans for 2019/2020.

2.0 RECOMMENDATIONS

2.1 Members are requested to approve the end of year performance outputs and the new service delivery plans for the following services:

- Performance Management
- Democratic Services
- Customer Services
- Reprographics
- Human Resources
- Financial Services
- Legal Services
- ICT
- Infrastructure and Strategic Housing
- Strategic Planning

3.0 BACKGROUND

3.1 Service Delivery Plans enable the public and the Council to see what each service is focusing on in the forthcoming 12 months.

3.2 The end of year reports clearly identify what has been achieved within each service in the previous 12 months.

4.0 ARGUMENT AND CONCLUSIONS

4.1 If there are areas of underperformance these are highlighted quickly to avoid potential negative impacts (where there are negative impacts these are mitigated against).

4.2 Where there are areas of underperformance, these are shown as “down arrows”. Where performance has been shown to have exceeded expectations these are shown as “up arrows”.

5. FINANCIAL IMPLICATIONS

5.1 There are no financial implications other than officer time attributed to this report.

6 EQUALITY IMPACT ASSESSMENT

6.1 There are no equality impact assessment requirements.

7 APPENDICES

Appendix A - End of year reports 2018/2019 and new Service Delivery Plans 2019/2020 for the following services (circulated separately):

- Performance Management
- Democratic Services
- Customer Services
- Reprographics
- Human Resources
- Financial Services
- Legal Services
- ICT
- Infrastructure and Strategic Housing
- Strategic Planning

<u>Background Documents</u>	<u>Location</u>	<u>Contact Officer</u>
None	Room The Grange, Ely	Hetty Thornton Performance Management Officer (01353) 616233 Email- hetty.thornton@eastcambs.gov.uk

Name of service:- Performance Management

Date of reporting period 2019-2020

Overview of Performance Management Services

Performance Management Services comprises, 1 Full-time Performance Management Officer.

Performance Management Services supports all services across the Authority with strategic performance measures linked to the Corporate Priorities.

The Performance Management Officer monitors service outputs, supports other Service Delivery Leads with their service planning processes, ensuring that the public is kept informed about the Council's performance and helps to provide practical solutions to produce a high performance culture which is embedded into the vision of the Council.

Effective performance management enables the Council to demonstrate how it is meeting the needs of the local community and where the main focuses are.

A yearly End of Year performance report is produced by the Performance Management officer, which highlights outcomes of each service against the Council's Corporate Priorities. Each household receives a copy around East Cambridgeshire.

Over the past year the Performance Management Officer has been supporting the Waste Policy Team for 2.5 days per week. This includes supporting two members of staff and helping with various waste related projects including clinical waste etc.

In addition, the Performance Management Officer continues to offer project management support to the HR and payroll project.

The cost to run the service totals; £56,486.00 which includes salary costs and on costs.

How does the Service link in with the Council's Corporate Plan?

The Service links in with the following priorities;

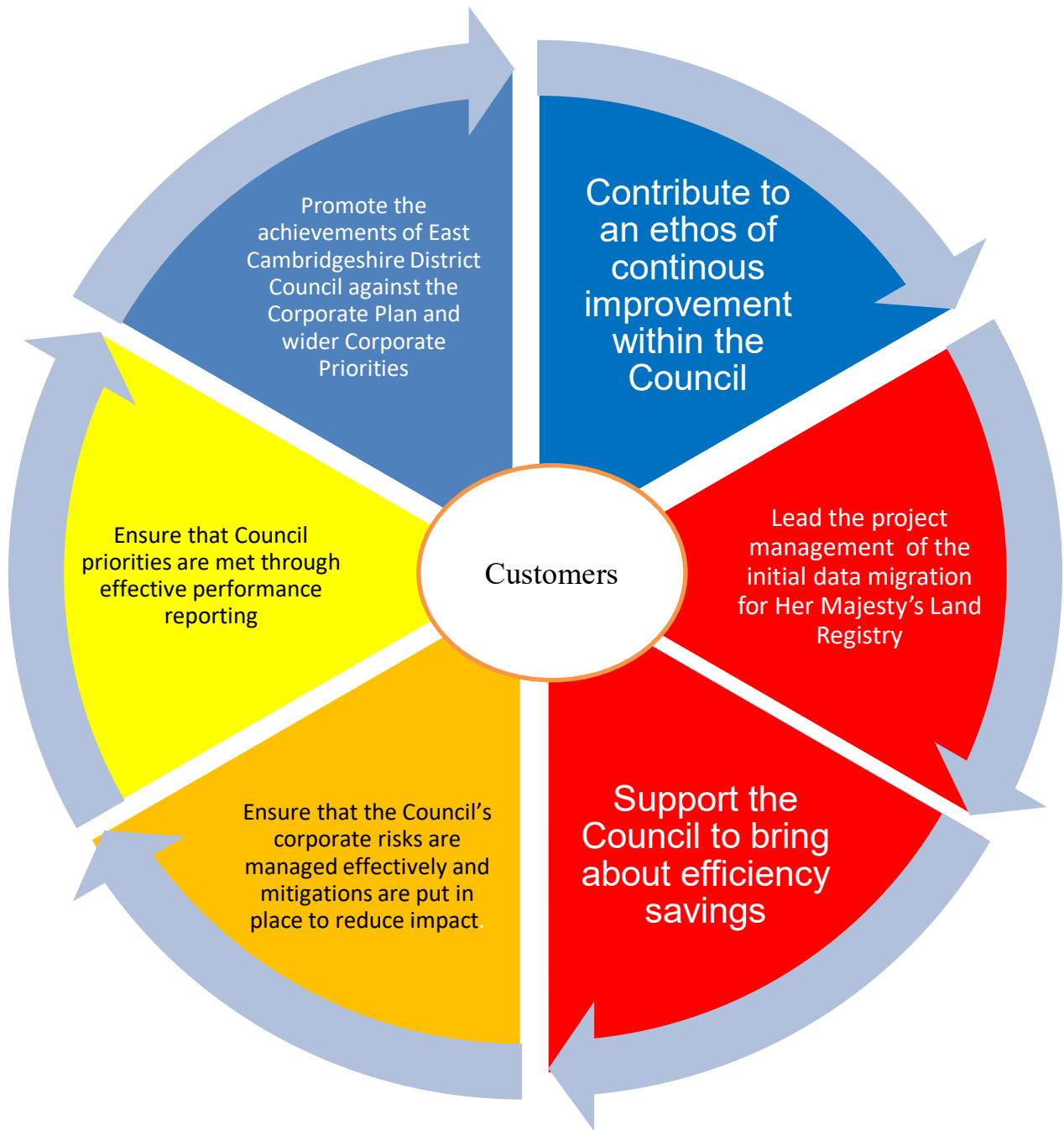
- **The Service is customer driven with "Delivering a financially sound and well managed Council"**
- **Providing clear opportunities to ensure that East Cambridgeshire continues to be "A fantastic place to live, work and visit"**

The Service provides support across the Council to all services and therefore it helps to support the majority of the outcomes within the priorities of the Corporate Plan.

Forward Planning for Councillors

Proposed date of decision	Item	Service Area	Committee
September/October 2019	6 month outcome reports to committee	Performance Management	Operations
March/April 2020	New service delivery plans presented	Performance Management	Operations

Strategy map- 2019/2020



Commitments towards our Vision

Performance Management Service- service delivery plan 2019/2020



Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner
Promote the achievements of East Cambridgeshire District Council against the Corporate Plan and wider Corporate Priorities	Delivering a financially sound and well managed Council	Produce an end of year Council report which promotes the achievements made against the Corporate Plan. To be designed, completed and printed by August 2019. Distributed to every household by end of September 2019.	1 produced Delivered to every household	Hetty Thornton- Performance Management Officer
Support the Council to bring about efficiency savings		Using Lean processes, look as identifying efficiencies with 2 services by November 2019. Highlight areas of inefficiency within the Council and put in recommendations to improve ways of working and better support our customers. Provide on-going findings and recommendations to CMT as and when Lean reports are completed.	Completed February 2018- worked with Care and Repair, Building Control, Environmental Services and Markets. Findings presented to CMT within End of Year reports. Efficiencies identified	Hetty Thornton- Performance Management Officer
		Continue to offer project management support to phase 1 of the HR and payroll management system. Ensure that Phase 1 goes successfully into Business as usual.	Project management has been on-going. Phase 2 has been completed but Phase 1 continues to be on-going	Hetty Thornton- Performance Management Officer
Ensure that Council priorities are met through effective performance reporting	A fantastic place to live, work and visit	Present the six month update performance reports on behalf of all services which demonstrate how the Council is meeting the needs of our customers. By October 2019	Six month update reports were presented at Committee	Hetty Thornton- Performance Management Officer



Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner
Ensure that the Council's corporate risks are managed effectively and mitigations are put in place to reduce impact.	A fantastic place to live, work and visit	<p>To regularly review risks associated with performance management, including:</p> <ul style="list-style-type: none"> • Ensuring all Service Delivery Leads meet their requirements within their Service Delivery Plans • Project management of the HR and payroll management system which meets the needs of ECDC and its staff 	Ongoing	Hetty Thornton-Performance Management Officer
Lead the project management of the initial data migration for Her Majesty's Land Registry	Delivering a financially sound and well managed Council	<p>To project manage the pre-migration data testing in preparation for the full data migration to HMLR (Her Majesty's Land Registry).</p> <p>Manage a project team to look at planning data to determine levels of accuracy,</p>	New target	Hetty Thornton- Performance Management Officer Support from Paula Holmes- Legal Services, Lucy Flintham- Planning Services, Karen Wright- ICT Services




Commitments towards our Vision

Performance Management Service- End of year report 2018-2019



Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner	Status (at 6 month stage)	Outcome or output (at 6 month stage)
Promote the achievements of East Cambridgeshire District Council against the Corporate Plan and wider Corporate Priorities	Delivering a financially sound and well managed Council	Produce an end of year Council report which promotes the achievements made against the Corporate Plan. To be designed, completed and printed by June 2018. Distributed to every household by end of August 2018.	1 produced Delivered to every household	Hetty Thornton-Performance Management Officer		1 x End of year Council report designed and distributed to every household across East Cambridgeshire (equating to approximately 37,300 homes)
Contribute to an ethos of continuous improvement within the Council		Develop the understanding of Lean System thinking within the Council. Work with at least 2 services throughout the year to embed new processes to enable efficiencies of time and money by November 2018	Completed February 2018- worked with Care and Repair, Building Control and Environmental Services.	Hetty Thornton-Performance Management Officer		Completed a Lean Six Sigma review on Care and Repair, Environmental Health and the Markets Team. Reports have been sent to the teams and short, medium and long term plans have been developed in order to implement changes recommended. The next steps for the forthcoming Service Delivery Plan 2019-2020 include developing a business plan with the Markets Team to enable chip and pin devices on the market and over the phone payments from the Markets team.
		Highlight areas of inefficiency within the Council and put in recommendations to improve ways of working and better support our customers. Provide on-going findings and recommendations to CMT by November 2018	Findings presented to CMT- Efficiencies identified	Hetty Thornton-Performance Management Officer		3 x end of projects reports have been sent to CMT which highlight inefficiencies and waste.

Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner	Status (at 6 month stage)	Outcome or output (at 6 month stage)
Support the Council to bring about efficiency savings						<p>Within Care and Repair- the review found an average of 92 days of stoppage time which could be eradicated and a reduction in reviewing Disability Fund grants by 2 hours per grant. The waste discovered could save approx. £6,128 per year.</p> <p>Within Environmental Health in one process 10 steps were found to have added no value and the total financial savings found were £7,386 per year.</p> <p>It's too early to ascertain the impact of the Markets Team report as there are longer term projects to look at implementing.</p>
		Develop a mechanism for assessing the outcomes from the recommendations identified within Lean System thinking by May 2018	N/A new target	Hetty Thornton- Performance Management Officer		<p>Short, medium and longer term goals have been developed with Hoshin Kanri (which is the recommended assessment tool within Lean Six Sigma)</p> <p>I have met with each service to determine; short, medium and long term aims.</p>
		<p>Project manage the development of a new HR and payroll management system.</p> <p>Manage Phase 2 of the new HR and payroll system which includes the recruitment modules and business objects</p>	<p>Project management has been on-going. The system is being built in readiness for "go-live" in 1st week April.</p> <p>N/A new target</p>	Hetty Thornton- Performance Management Officer		<p>Phase 2 of the project has been completed. However Phase 1, is still not closed down for business as usual. The Performance Management Officer continues to have regular conference calls with MHR to resolve issues which are on-going. It is disappointing that we are still seeing challenges</p>

Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner	Status (at 6 month stage)	Outcome or output (at 6 month stage)
						occur but we are constantly reviewing their performance and will do so until all of the issues are resolved.
Ensure that Council priorities are met through effective performance reporting	A fantastic place to live, work and visit	Present the six month update performance reports on behalf of all services which demonstrate how the Council is meeting the needs of our customers. By October 2018	Six month update reports were presented at Committee	Hetty Thornton-Performance Management Officer		Completed- all presented to committee
Ensure that the Council's corporate risks are managed effectively and mitigations are put in place to reduce impact.	A fantastic place to live, work and visit	To work with the Service Delivery Champion to highlight outputs within the Performance Management Service. On-going liaison	On-going as and when required.	Hetty Thornton-Performance Management Officer		The Service Delivery Champion is updated on an ongoing basis.
		To regularly review risks associated with performance management, including: <ul style="list-style-type: none"> Ensuring all Service Delivery Leads meet their requirements within their Service Delivery Plans Project management of the new HR and payroll management system which meets the needs of ECDC and its staff 	Ongoing	Hetty Thornton-Performance Management Officer		The Performance Officer continues to be a member of the Corporate Risk Assessment Group to help ensure that any corporate risks highlighted within the Service Delivery Plans are escalated efficiently with mitigations against risk put in place.

Democratic Services Service Delivery Plan

2019 – 2020

Overview of the service

The objectives of the Service are to deliver effective and high quality Electoral Registration, Elections, Committee Administration and Member Support Services and to promote Community engagement with an understanding of the democratic processes of the Council.

Democratic Services covers the following functions:

Committee Administration, procedural advice and guidance
Member Support (e.g. Members allowances; outside bodies; registers of Members interests; publishing of agendas, minutes and Member information on the Council's website; Member surgeries)
Member Induction, Training and Development
Electoral Registration
Elections

The majority of the Service's activities are defined by legislation and statutory/non-statutory guidance and involve working with a wide range of partners both internally and externally (e.g. Councillors; Lead Officers, Service Leads and report authors for Committees; DCLG; Cabinet Office; Electoral Commission; County Council; neighbouring Councils; Parish Councils; ARP; LGA; ADSOs; AEA).

On the Committee and Member Support side, the Service ensures the smooth running of Full Council and Committees by providing the administration, support, guidance, advice and training to Members and officers on all aspects of the Democratic process. This position was reinforced by the appointment of the Democratic Services Manager (DSM) as Deputy Monitoring Officer (DMO) in October 2015 with specific responsibility for the provision of procedural information and advice and maintenance and updating of the Constitution.

The Team has coped admirably in maintaining 'business as usual', despite the sickness absence of the DSM for a large part of the year.

On the Committee Services and Member Support side, this has involved the efficient and professional servicing of meetings and the provision of administrative, guidance and advice services to Councillors. Following the expansion of the Council's Trading Companies, the Team now clerks both the ECTC and ECSS Boards, operating under Company Law and outside of the governance processes of the Council, on a rechargeable basis. The Team also clerks the Shareholder Committee, and careful consideration is given to the separation of roles between the Boards and Shareholder Committee.

The Team clerks an external partner body, the RECAP Board, on a chargeable basis; and the Joint East Cambridgeshire and Fenland Living Well Partnership with Health Service bodies on an alternating basis with Fenland DC (from February 2018).

The creation of the Cambridgeshire and Peterborough Combined Authority with effect from May 2017 resulted in the DSM being appointed to act as Deputy Monitoring Officer (DMO) on a rechargeable basis, and the Democratic Services Team hosting the Combined Authority Scrutiny Officer. The Council currently is conducting an IRP review of allowances on behalf

of the Combined Authority, in conjunction with a review being undertaken by this Council for the Leader/Deputy Leader allowances arising from the Committee re-structuring.

On the Electoral Registration side, the Team continues to implement, consolidate, monitor and review all of the processes and systems relating to Individual Electoral Registration (IER). The transfer to a new Electoral Services Management System (EMS) during the year led to significant implementation challenges, but the improved functionality of the new software should result in service improvements and efficiencies.

The annual Canvass will commence in July 2019 under the current legislative processes, but Canvass Reform proposals from the Cabinet Office may result in changes to Canvass arrangements from 2020/21 onwards, with potential preparations and a data-matching exercise in January 2020.

On the Elections side, there was a County By-Election for the Soham and Isleham Division, Parish By-Election at Little Downham, and the Fordham Neighbourhood Planning Referendum.

A Community Governance Review (CGR) and a Polling Districts, Polling Places and Polling Stations Review (PDR) were commenced in February 2018, to address issues arising from the review by the Local Government Boundary Commission for England (LGBCE) of the electoral arrangements for the District, and to address a number of historical anomalies. These were completed in July 2018 in order that the required processes could be carried out to enable any changes to be incorporated into the Register of Electors ready for the District and Parish Council elections in May 2019. A Parliamentary PDR will commence in July 2019 to address Constituency changes arising from the Boundary Commission national review.

Further Neighbourhood Plan Referendums are anticipated in 2019/20 onwards, with the most imminent likely to be Sutton and Witchford.

The immediate focus for the Team has to be the District and Parish Council elections in May 2019, any national developments which may trigger elections or referenda and the Police and Crime Commissioner (PCC) elections in May 2020.

An extensive Member Induction and Training Programme has been drafted for the new intake of District Councillors to be elected in May 2019 on the revised District Ward Boundaries, which will see a reduction in the number of Members from 39 to 28. In anticipation of this, a Committee re-structuring has been approved by full Council at its meeting on 21 February 2019 to be implemented from the new Municipal Year in May 2019, which includes a reduction in the number of Policy Committees and revised Shareholder arrangements relating to the Trading Companies. As a result, a review of the structure of the Team will be undertaken to ensure that it is 'fit for purpose' to meet the needs of the new Councillors and revised Committee structure.

Cost of service

The cost to run the service in 2018/19 totals £573,639 per annum, including staffing costs. This is broken down as follows:

Members' & Committee Support	£492,624
Electoral Services	£76,969

Key areas of expenditure in these Budgets are:

Members Allowances	£252,700
Member Training	£3,500
Members ICT	£6,000
Electoral Registration	£54,469
Elections	£22,500

The costs of external elections are recharged to the relevant body. The sum of £22,500 is put into an Election Reserve each year towards the cost of District Council Elections which take place every 4 years. Any District Council By-Election is an additional cost to this Council.

Staffing information

The Service comprises 6 staff as follows:

- Democratic Services Manager & Deputy Monitoring Officer (DSM & DMO)
- 2 Democratic Services Officers (DSOs)
- Democratic Services Support Officer (FTE during Canvass and Elections periods & 30 hours per week outside of these periods) – *currently filled on fixed term basis, pending review*
- Electoral Services Team Leader
- Electoral Services Officer

Forward planning for Councillors

Proposed date of decision	Item	Service Area	Committee
April to May 2019	Conducting of District and Parish Council Elections in May 2019	Democratic Services	
May 2019 onwards	Delivery of Member Induction, Training and Development, and Member Seminar Programmes	Democratic Services	
July 2019	Conducting of PDR for Parliamentary Constituencies review	Democratic Services	Full Council
July to 1 December 2019	Publish Register of Electors based on IER Canvass	Democratic Services	
March to May 2020	Conducting of PCC Elections	Democratic Services	

Strategy map - 2019/2020












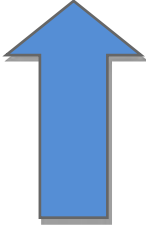
Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner and co-owners
Provide effective, high quality and legally compliant Committee and Member Support Services	Delivering a financially sound and well managed Council	Publish Agenda for Council/Committees, etc, within 5 working days of a meeting (statutory) 100% published	100%	Tracy Couper Democratic Services Manager
		Publish decision lists for Council/Committees, etc, within 3 working days of a meeting 95% published	100%	Tracy Couper Democratic Services Manager
		Publish draft Minutes for Council/Committees, etc, within 14 days of a meeting 85% published	94.1%	Tracy Couper Democratic Services Manager
Provide legal, efficient and cost-effective Elections for the Electors of the District and our external partners		Review customer feedback forms/information from Election and resolve, as far as practicable, issues by commencement of next Election period 90% of all customer feedback actioned (where possible) by commencement of next Election period	100%	Tracy Couper Democratic Services Manager/Joan Cox Electoral Services Team Leader

Publish and maintain an accurate and legally compliant Electoral register each year and maximise registration for target groups within the District	Delivering a financially sound and well managed Council	To publish and maintain an accurate and legally compliant Electoral register each year and maximise registration for target groups within the District in order to achieve at least an 90% registration rate	92.13% registration	Tracy Couper Democratic Services Manager/Joan Cox Electoral Services Team Leader
		Electors registering electronically via Government portal, etc At least 12,000 to be registered	14,953 registered	Tracy Couper Democratic Services Manager/Joan Cox Electoral Services Team Leader
Promote community engagement and involvement in the Democratic processes of the Council	Delivering a financially sound and well managed Council	Publication of Agendas on website on day of despatch 98% to be published	99%	Tracy Couper Democratic Services Manager
To ensure trained staff and continual professional development of Councillors	Delivering a financially sound and well managed Council	To ensure that all staff appraisals are completed annually and within the time frame set by HR 100% appraisals completed on time	100%	Tracy Couper Democratic Services Manager/Joan Cox Electoral Services Team Leader
		To prepare, agree and implement Member Induction, Training and Development Programmes, and Member Seminar sessions to provide Members with the required knowledge and skills to effectively perform their role as a District Councillor 15 sessions to be arranged as part of the Member Induction & Development Programme	11	Tracy Couper Democratic Services Manager
Ensure that the Council's corporate risks are managed effectively and mitigations are put in place to reduce impact.		To regularly review higher level corporate risks, including: <ul style="list-style-type: none"> • Changes to the political composition of the Council affecting the democratic decision-making processes; • Local, regional and national legislative and policy changes affecting the democratic process, both in terms of electoral administration/elections and democratic decision-making; • Impact of corporate initiatives such as shared services, commercialisation, on the working practices of the Team. 	Implement Committee re-structure from May 2019 Commenced IRP review of Members' Allowances for Combined Authority and ECDC Leader/Deputy Leader Conduct local Elections Offering services of Team on a commercial basis: <ul style="list-style-type: none"> • Clerking of ECTC & ECSS Board • Clerking of RECAP Board • Dem Services Manager acting as DMO for Combined Authority • Dem Services Manager providing management support & advice to other authorities Conduct PDR/CGR	Tracy Couper Democratic Services Manager/Joan Cox Electoral Services Team Leader

Commitments towards our Vision

Democratic Services- End of Year Report 2018-2019

Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner and co-owners	Status (at end of Year)	Outcome or output (at end of Year)
Provide effective, high quality and legally compliant Committee and Member Support Services	A customer driven efficient Council with a "can do" attitude and pro business approach and commercially focused to ensure financial self-sufficiency for the tax payer and safe, vibrant and inclusive communities	Publish Agenda for Council/Committees, etc, within 5 working days of a meeting (statutory) 100% published	100%	Tracy Couper Democratic Services Manager		100%
		Publish decision lists for Council/Committees, etc, within 3 working days of a meeting 95% published	97.4%	Tracy Couper Democratic Services Manager		100%
		Publish draft Minutes for Council/Committees, etc, within 14 days of a meeting 85% published	94.6%	Tracy Couper Democratic Services Manager		94.1%
Provide legal, efficient and cost-effective Elections for the Electors of the District and our external partners		Review customer feedback forms/information from Election and resolve, as far as practicable, issues by commencement of next Election period 95% of all customer feedback actioned (where possible) by commencement of next Election period	100%	Tracy Couper Democratic Services Manager/Joan Cox Electoral Services Team Leader		100%

Publish and maintain an accurate and legally compliant Electoral register each year and maximise registration for target groups within the District	To publish and maintain an accurate and legally compliant Electoral register each year and maximise registration for target groups within the District in order to achieve at least an 90% registration rate	93.72% registration	Tracy Couper Democratic Services Manager/Joan Cox Electoral Services Team Leader		92.13% registration
	Electors registering electronically via Government portal, etc At least 12,000 to be registered	12,174 registered	Tracy Couper Democratic Services Manager/Joan Cox Electoral Services Team Leader		14,953 registered
Promote community engagement and involvement in the Democratic processes of the Council	Publication of Agendas on website on day of despatch 98% to be published	94.9%	Tracy Couper Democratic Services Manager		99%
To ensure trained staff, comprehensive understanding by Service Delivery Champion and continual professional development of Councillors	To ensure that all staff appraisals are completed annually and within the time frame set by HR 100% appraisals completed on time	100%	Tracy Couper Democratic Services Manager/Joan Cox Electoral Services Team Leader		100%
	To include Service Delivery Champion in all aspects of the day to day running of the Democratic Services Team to promote transparency and good partnership working and meet on a quarterly basis 4 meetings arranged	3	Tracy Couper Democratic Services Manager		1 Due to sickness absence of Democratic Services Manager
	To prepare, agree and implement a Programme of Member Seminar, Training and Development sessions, to provide Members with the required knowledge and skills to effectively perform their role as a District Councillor 10 sessions to be arranged at the request of Officers and Members as part of the Member Development Programme	5	Tracy Couper Democratic Services Manager		11
Ensure that the Council's corporate risks are managed effectively and mitigations are put in place to reduce impact.	To regularly review higher level corporate risks, including: <ul style="list-style-type: none"> Changes to the political composition of the Council affecting the democratic decision-making processes; Local, regional and national legislative and policy changes affecting the democratic process, both in terms of electoral administration/elections and democratic decision-making; Impact of corporate initiatives such as shared services, commercialisation, on the working practices of the Team. 	ongoing	Tracy Couper Democratic Services Manager	ongoing	Implement Committee re-structure from May 2019 Commenced IRP review of Members' Allowances for Combined Authority and ECDC Leader/Deputy Leader

						<p>Conduct local Elections</p> <p>Offering services of Team on a commercial basis:</p> <ul style="list-style-type: none"> • Clerking of ECTC & ECSS Board • Clerking of RECAP Board • Dem Services Manager acting as DMO for Combined Authority • Dem Services Manager providing management support & advice to other authorities <p>Conduct PDR/CGR</p>
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Customer Services Service Plan – 2019/20

Overview of the service

The remit of the Customer Services Team is to provide a front line service for all Council Services, delivering high levels of customer service and responding in a fast, efficient and helpful manner. A single point of contact accessible to all, including the development of the Council's Website and Self Service Portal, making ease of use a main priority and providing access to Council services 24 x7.

The team monitors the needs of customers, customer feedback and works with Service Leads and partners to create positive communication channels, increase the number of interactions resolved at first point of contact, identify improvement opportunities and strive to develop services that meet the needs of our customers.

In addition to the above, the team supports organisational change, policy and political decisions and presents them positively. They manage customer expectations by clearly communicating standards and response times and work to ensure these are met. We maximise the use of technology and promote and encourage the use of self-service more cost efficient channels such as the internet and online services via the web.

Cost of service

The cost to run the service totals £359,094 per annum.

Staffing information

Number (x)	Post	Full/Part time
1	Customer Services Manager	Full Time
1	Customer Services Team Leader	Full Time
6	Customer Service Advisors	Full Time
2	Customer Services Advisors	Part Time
1	Customer Services Apprentice	Full Time
1	Web/CRM Development Officer	Part Time
1	Customer Engagement Officer	Part Time

Forward planning for Councillors

Proposed date of decision	Item	Service Area	Committee

Strategy Map- 2019/2020



Commitments towards our Vision

Service Delivery Plan - Customer Services 2019-2020



Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner and co-owners
To be accessible, responsive and flexible to customer needs.	Delivering a financially sound and well managed Council	Monitor Customer feedback and service performance and provide quarterly service reports to Service Leads, ECSS and CMT.	All reports provided on time	Annette Wade - Customer Services Manager Sue Garwood - Web/CRM Development Officer Karen Carter – Customer Engagement Officer
	A fantastic place to live, work and visit.	To ensure the Council's website complies with the latest accessibility regulations by Sept 19.	N/A	Annette Wade – Customer Services Manager. Sue Garwood - Web/CRM Development Officer.
		To maintain monthly abandoned telephone call rates to 10% of all calls offered via the Council's telephone system.	Monthly abandoned call rates as follows: April - 11.3% May - 12% June - 12.2% July - 11.1% Aug - 7.2% Sept - 10.7% Oct - 8.4% Nov - 4.4% Dec - 4.9% Jan - 6.9% Feb - 6.5% Mar - not yet complete at time of report 7.3%	Helen Sarkies – Customer Services Team Leader All Customer Service Advisors/Apprentice.
		To support the transfer of the Council's cash receipting system to Civica Pay in July 2019 <ul style="list-style-type: none"> - Attending and making an effective contribution to project meetings and complete all assigned tasks within deadlines set. - Undertake training and cascade to other members of the Customer Services Team. - Work with Civica, Firmstep and the Finance Team to provide a seamless experience for customers wishing to make a payment online, face to face or via the telephone. 	N/A	Annette Wade – Customer Services Manager. Sue Garwood - Web/CRM Development Officer Helen Sarkies - Customer Services Team Leader
To make a positive contribution to the health and well- being within our district		To ensure all new Customer Service Advisors receive mental health training within 6 months of their employment.	Due to contractor cancelling both courses at very late notice the training is being held in April 2019	Helen Sarkies – Customer Services Team Leader
		To support the transfer of assisted digital and personal budgeting support to the Citizens Advice Bureau on 1 st April 2019	N/A	Annette Wade – Customer Services Manager Helen Sarkies – Customer Services Team Leader All Customer Service Advisors/Apprentice


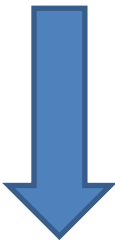
Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner and co-owners
		To promote and provide Assisted Digital Service for Customers claiming Housing Benefit, Council Tax Support and Universal Credit and provide 6 monthly take up figures to the Director (Operations) , Anglia Revenues Partnership, Department of Work & Pensions and the Citizen Advice Bureau.	N/A	Annette Wade – Customer Services Manager Helen Sarkies – Customer Services Team Leader All Customer Service Advisors/Apprentice
To maximise commercial opportunities of the Council Website.		Subject to budget approval create a single sign on for East Cambs Self Service Portal for customers to access and manage their Council Tax, Housing Benefit and Business Rates accounts by 31 st December 2019.	Carried forward from 2018/19	Annette Wade - Customer Services Manager. Sue Garwood - Web/CRM Development Officer
To help reduce failure demand across the authority		Monitor avoidable contact and work in partnership with service representatives across the Council to identify ways to reduce failure demand across the authority.	N/A	Karen Carter – Customer Engagement Officer
To develop the Customer Relationship Management System to respond to customer enquiries effectively.		Complete the review of customer email notifications to ensure they are clear, informative, relevant and timely by 31 st March 2020.	Carried forward form 2018/19	Sue Garwood – Web/CRM Development Officer Karen Carter – Customer Engagement Officer
		To develop and implement a system for recording face to face visitors in the CRM system by Dec 2019.	N/A	Sue Garwood - Sue Garwood – Web/CRM Development Officer.
To work proactively and support the customer experience and reduce silo working		To continue to provide a frontline service for ECSS and support the development of their service throughout 2019/20	N/A	Annette Wade – Customer Services Manager Sue Garwood – Web/CRM Development Officer. Karen Carter – Customer Engagement Officer. Helen Sarkies – Customer Services team Leader.
		To support the District and Parish Elections on 2 nd May 2019	N/A	Annette Wade – Customer Services Manager Sue Garwood – Web/CRM Development Officer. Karen Carter – Customer Engagement Officer. Helen Sarkies – Customer Services team Leader All Customer Service Advisors/Apprentice
		To respond to BCPL Copy requests within 5 working days.	All 738 requests received between Apr – Feb 2018 responded to within 5 working days. 444 – 60.2% completed within less than 24 hours 105 – 14.2.% completed in less than 2 days 62 – 8.4% completed in less than 3 days. 68 – 9.2% completed in less than 4 days 59 – 8% completed in less than 5 days	Helen Sarkies – Customer Services team Leader All Customer Service Advisors/Apprentice
		To attend and make an effective contribution to monthly ARP Customer Service Meetings and develop an action	N/A	Annette Wade – Customer Services Manager







Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner and co-owners
To support the continued professional development of Customer Services		plan that supports and demonstrates commitment to the ARP Customer Services Group's action plan.		
		Ensure all customer service advisors and the CRM/Web team receive adequate training on relevant ICT systems, policy and procedure, contact handling and dealing with difficult customers.	Universal Credit Training for all staff & Connect & Serve training provided to new staff to enable staff to digitally assist Universal Credit, Housing Benefit, Council tax and Business Rates enquiries. Changes to existing processes discussed and gone through at monthly team meetings	Annette Wade – Customer Services Manager. Helen Sarkies – Customer Services Team Leader.
		A minimum of 4 Team Meetings completed annually.	Team Meetings held monthly out of hours – well attended.	Annette Wade – Customer Services Manager. Helen Sarkies – Customer Services Team Leader.
		Staff one to ones completed at least 4 times per year.	Due to lack of resource the Customer Service Advisors have only had 2 one to one this year. Customer Service Team Leader and members of the web team meet with the Customer Services Manager fortnightly.	Annette Wade – Customer Services Manager. Helen Sarkies – Customer Services Team Leader.
		Appraisals completed annually and within time frame set by HR.	All appraisals completed within timescales set by HR	Annette Wade – Customer Services Manager. Helen Sarkies – Customer Services Team Leader.
Ensure that the Council's Corporate risks are managed effectively and mitigations are put in place to reduce impact.		To regularly review corporate risks including: <ul style="list-style-type: none"> - Disaster recovery to provide continuous front facing services to the public in the event of a minor or major system outage. - GDPR (General Data Protection Regulation) compliance to protect personal data, council reputation and avoid financial penalties. - Information security to protect personal data, prevent financial penalties protect council reputation and provide confidence in online services. - Health & Safety of members of the public visiting the Council Offices. 		Annette Wade – Customer Services Manager & ICT.Third party suppliers Annette Wade – Customer Services Manager & Legal Services Annette Wade – Customer Services Manager. All Service Leads. Third party suppliers. Annette Wade – Customer Services Manager. Facilities Service Lead.



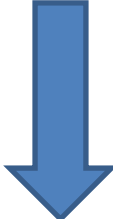


Commitments towards our Vision






Customer Services - End of Year Report 2018-2019

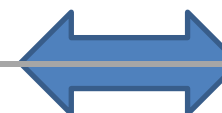
Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner and co-owners	Status (at 6 month stage)	Outcome or output (at 6 month stage)
To be accessible, responsive and flexible to customer needs.	Delivering a financially sound and well managed Council	Monitor Customer feedback and service performance and provide quarterly service reports to Service Leads and CMT.	N/A	Annette Wade – Customer Services Manager. Sue Garwood – Web/CRM Development Officer.		Q1 and Q2 reports provided in October 2018. Q3 15/2/2019. Q4 reports due April 19
	A fantastic place to live, work and visit	<p>To support the implementation of Universal Credit in September 2018 by</p> <ul style="list-style-type: none"> - Undertaking Universal Credit training by 31st July 2018 - Working with ARP and Housing Services to develop an action plan to prepare and support the Customer transition to Universal Credit by 31st May 2018 	N/A	Annette Wade – Customer Services Manager. Helen Sarkies – Customer Services Team Leader		<p>Action Plan – complete. Successful roll out, minimal impact so far.</p> <p>Monthly meeting with Housing Options team, ARP and DWP set up. Customer support Leaflets and Landlords booklet developed. Briefing paper for Members produced.</p> <p>Universal Credit Training completed 23rd August 2018 later than originally planned due to availability of DWP trainer.</p> <p>Working with Citizens Advice Rural Cambs and Citizens Advice Newmarket, ARP and the Housing team to ensure a seamless transfer of assisted digital and personal budgeting support to the Citizens Advice Service on 1st April 2019</p>

Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner and co-owners	Status (at 6 month stage)	Outcome or output (at 6 month stage)
		<p>To implement self service improvements and maximise the potential of the Council's reception area in preparation for the roll out of Universal Credit in September by 31st July 18.</p>	<p>N/A</p>	<p>Annette Wade – Customer Services Manager. Helen Sarkies – Customer Services Team Leader.</p>		<p>4 Options have been submitted to Facilities for costings way back in June. All are still being considered viz a vie the bigger picture including: other departments' requirements, the future of The Grange and more recently the transfer of Universal Credit Personal Budgeting and Assisted Digital support to the Citizens Advice Bureau from 1st April 2019.</p> <p>Existing layout is coping with introduction of Universal Credit and the new Homelessness Reduction Act so far. However lack of confidentiality for customers using the self service kiosks is still an issue.</p>
		<p>To maintain monthly abandoned call rates to 10% of all calls offered via the Council's telephone system.</p>	<p>10%</p>	<p>Helen Sarkies – Customer Services Team Leader. All Customer Service Advisors/apprentice</p>		<p>Under achieved in April, May, June, July and September due to vacancies within Customer Service Team. Monthly abandoned call rates as follows: April - 11.3% May - 12% June - 12.2% July - 11.1% Aug - 7.2% Sept - 10.7% Oct - 8.4% Nov - 4.4% Dec - 4.9% Jan - 6.9% Feb - 6.5% Mar - not yet complete at time of report 7.3%</p>

Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner and co-owners	Status (at 6 month stage)	Outcome or output (at 6 month stage)
To make a positive contribution to the health and wellbeing within our district.		To ensure all new Customer Service Advisors receive mental health training within 6 months of their appointment.	N/A	Helen Sarkies – Customer Services Team Leader.		Incomplete – Training booked for Feb & March was cancelled by the provider at the last minute. Have sourced an alternative provider, training to take place in April 19.
		To develop and launch an Assisted Digital Support Service for Customers claiming Universal Credit by 1 st September 2018.	N/A	Helen Sarkies – Customer Services Team Leader		Complete - Assisted digital service provided via the self-service kiosks and by appointment at the Council's Reception desk.
Subject to member approval create a single sign on for East Cambs Self Service Portal for customers to access and manage their Council Tax, Housing Benefit and Business Rates accounts by 31 st December 2018.		N/A	Annette Wade – Customer Services Manager. Sue Garwood – Web/CRM Development Officer.		Incomplete – No progress due to other priorities and lack of resources. Focus this year has been ECSS, ARP and delivering front line day to day service with 30% less trained staff.	
Promote self - service and increase paperless Council Tax billing sign ups to 5% by 31 st March 2019.		2%	Helen Sarkies – Customer Services Team Leader. All Customer Service Advisors/apprentice		Feb Council Tax Billing Sign ups - 5.2% achieving a saving of £3447 in postage costs this year.	
Monitor avoidable contact and provide 6 monthly reports to Service Leads and CMT.		N/A	Sue Garwood – Web/CRM Development Officer. Helen Sarkies – Customer Services Team Leader. All Customer Service Advisors/apprentice		Complete. 6 monthly report provided 15/11/2018. Figures available Apr – Feb on track to provide 6 monthly report early April. These figures have been fed into the action plan below.	
Help reduce failure demand across the authority.		Develop and agree action plan to reduce avoidable contact with each service by 31 st March 2019.	N/A	Annette Wade – Customer Services Manager. Karen Carter – Customer Services Engagement Officer. Helen Sarkies – Customer Services Team Leader		Complete. A lot of work has already been done with ECSS to increase first time fixes, reduce avoidable contact and increase performance. This needs to be

Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner and co-owners	Status (at 6 month stage)	Outcome or output (at 6 month stage)
						replicated across all Council Services.
		Review Service Standards by 30 th Sept 2018	N/A	Annette Wade – Customer Services Manager. Karen Carter – Customer Services Engagement Officer. Helen Sarkies – Customer Services Team Leader		Complete Feb 2019 Include ECSS Waste & Recycling. A considerable amount of work has also been done with Anglia Revenues Partnership to review their service standards and performance.
To develop the Customer Relationship Management System to respond to Customer enquiries effectively.		Add Service Standards and escalations to all CRM forms by 31 st December 2018.	N/A	Sue Garwood – Web/CRM Development Officer. Karen Carter – Customer Services Engagement Officer.		Complete.
		Review Customer email notifications to ensure they are clear, informative, relevant and timely by 31 st March 2019.	N/A	Sue Garwood – Web/CRM Development Officer. Karen Carter – Customer Services Engagement Officer.		Work has commenced with ECSS services and other high volume online forms i.e. land charge search requests, licensing and job applications, however unlikely to be completed by 31 st March 2019.
To work proactively and support the customer experience and reduce silo working		To continue to support the transfer of the Waste contract to the East Cambridgeshire Trading Company on 1 st April 2018	N/A	Annette Wade – Customer Services Manager. Karen Carter – Customer Services Engagement Officer. Helen Sarkies – Customer Services Team Leader.		Ongoing - The team have worked tirelessly with ECSS to refine and stream line processes and develop a performance framework within the CRM system and provide reports. New web pages have also been developed and published on the Council's website in partnership with Waste Services.
		To respond to BCPL Copy requests within 5 working days	N/A	Annette Wade – Customer Services Manager. Sue Garwood – Web/CRM Development Officer. Helen Sarkies – Customer Services Team Leader		Complete. Above target. All 738 requests received between Apr – Feb 2018 responded to within 5 working days. 444 – 60.2% completed within less than 24 hours

Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner and co-owners	Status (at 6 month stage)	Outcome or output (at 6 month stage)
						105 – 14.2.% completed in less than 2 days 62 – 8.4% completed in less than 3 days. 68 – 9.2% completed in less than 4 days 59 – 8% completed in less than 5 days
To support the continued professional development of customer services		Ensure all customer service advisors and the CRM/Web team receive adequate training on relevant ICT systems, policy and procedure, contact handling and dealing with difficult customers.	On - going	Annette Wade – Customer Services Manager. Helen Sarkies – Customer Services Team Leader		Ongoing – Universal Credit Training for all staff & Connect & Serve training provided to new staff to enable staff to digitally assist Universal Credit, Housing Benefit, Council tax and Business Rates enquiries. Changes to existing processes discussed and gone through at monthly team meetings
		A minimum of 4 Team meetings completed annually.	N/A	Annette Wade – Customer Services Manager. Helen Sarkies – Customer Services Team Leader		Completed. Team Meetings held monthly out of hours – well attended.
		Staff one to ones completed at least 4 times per year.	N/A	Annette Wade – Customer Services Manager. Helen Sarkies – Customer Services Team Leader.		Due to lack of resource the Customer Service Advisors have only had 2 one to one this year. Customer Service Team Leader and members of the web team meet with the Customer Services Manager fortnightly.
		Appraisals completed annually and within time frame set by HR.	N/A	Annette Wade – Customer Services Manager. Helen Sarkies – Customer Services Team Leader.		Ongoing – on target to complete on time
		Service Awareness briefings for Member Champion	On- going	Annette Wade – Customer Services Manager.		Member service delivery champion updated as required. Monthly telephone call in the diary.
Ensure that the Council's corporate risks are managed		To regularly review corporate risks including		Annette Wade – Customer Services Manager & ICT. Third party suppliers		Disaster recovery - Customer Services have been involved with the



Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner and co-owners	Status (at 6 month stage)	Outcome or output (at 6 month stage)
effectively and mitigations are put in place to reduce impact.		<ul style="list-style-type: none"> - Disaster recovery to provide continuous front facing services to the public in the event of a minor or major system outage. - GDPR (General Data Protection Regulation) compliance to protect personal data, council reputation and avoid financial penalties. - Information security to protect personal data, prevent financial penalties protect council reputation and provide confidence in online services. - Health & Safety of members of the public visiting the Council Offices. 		<p>Annette Wade – Customer Services Manager & Legal Services</p> <p>Annette Wade – Customer Services Manager. All Service Leads. Third party suppliers.</p> <p>Annette Wade – Customer Services Manager. Facilities Service Lead.</p>		<p>“dummy” emergency planning event which took place in September 2018 and has completed a no deal Brexit risk assessment</p> <p>GDPR and the protection of personal data – All members of the Customer Services have all completed the GDPR e-learning module, the privacy notices on the phone and the website have been updated and we continue to ensure the data obtained from residents is GDPR compliant and personal data is protected.</p> <p>Health & Safety – Customer Services Team leader is a member of the Council’s Health & Safety Working Party. Customer Advisors attend Fire warden training as requested. Customer Services Manager/Team Leader completes an annual risk assessment for the service, this includes the Health and Safety of the public visiting the Council Offices.</p>

Reprographic Services- 2019/2020

Overview of the service

The objectives of the Team are to deliver a cost-effective and high quality Reprographics Service comprising of:

- **Graphic design**, includes print, web, newsletters, brochures, leaflets, stationery, posters, mapping and technical advice. Support EC Trading Company and external clients.
- **Photography**, includes portrait and general photography. Support EC Trading Company and internal assignments.
- **Printing service**, including committee agendas, newsletters, booklets, leaflets, flyers, banners pop up displays and all wide format printing. Support EC Trading Company and external clients.
- **Mail room service**; includes the opening and sorting of in-coming mail and franking of out-going mail. X-Ray all incoming mail for suspect packages.
- **Document Management**, including the sorting, scanning and indexing of emails, incoming mail and Planning Portals using IDOX and Uniform
- **Stationary stock**, including distribution of stock and procurement of supplies.

Cost of service

Reprographics:

Graphic Design, Printing Photography & Stationery - £110,383

Document Management & Post Services - £87,240

Staffing information

The Reprographics and Document Management Team comprises of;
Reprographics Manager (part time – 29.5),
2 Reprographics Officers (part time – 29.5 & 22.5 hours),
5 Reprographics Support Officers (Print, DMS & Post) (part time – 22, 20, 19, 16 and 10 hours).

Forward planning for Councillors

Proposed date of decision	Item	Service Area	Committee

Strategy map- 2019/2020



Commitments towards our Vision



East Cambridgeshire
District Council

Reprographics Service- Service Delivery Plan 19/20

Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner and co-owners
Maximise the effectiveness of the Council's Document Management System and provide high quality customer service.	Delivering a financially sound and well managed Council	(99%) Documents to be scanned and indexed within 24 hours from receipt.	99%	Andy Dicks- Reprographics Manager
		(99%) Mail to be sorted, franked and ready for collection each day by 3:45p.m.	99%	Andy Dicks- Reprographics Manager
Provision of a high quality and cost-effective graphic design, printing and stationery service.		(100%) printing agenda for Council/Committees within 5 working days of a meeting (statutory requirement).	100%	Andy Dicks- Reprographics Manager
98% Record design & print job deadlines for internal and external clients.		98%	Andy Dicks- Reprographics Manager	
Provide reprographic support to the leisure centres in the district within their required timeframes.		On-going	Andy Dicks- Reprographics Manager	
Support the outcomes of the priorities within the Corporate Plan		(98%) Provide back-end reprographics support to the Local Authority Trading Company when required in the following areas; Printing agendas and minutes of meetings and design requests etc, all within their required timeframes.	998%	Andy Dicks – Reprographics Manager





Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner and co-owners
To identify training needs across the service by following effective performance management Processes.		(100%) Appraisals to be completed annually and maintain an effective workforce.	100%	Andy Dicks Reprographics Manager
Ensure that the Council's Corporate risks are managed effectively and mitigations are put in place to reduce impact.	Delivering a financially sound and well managed Council	To regularly review risks associated with Reprographics Services, including: <ul style="list-style-type: none"> • A full power outage and associated risk of not meeting legal requirements to print committee papers on time (this could lead to reputation risk) • Look at what impact Brexit might have on Business Continuity. 	100%	Andy Dicks Reprographics Manager

Commitments towards our Vision

End of Year report - Reprographics Service 2018/19



Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner and co-owners	Status at end of year stage	End of year outputs
Maximise the effectiveness of the Council's Document Management System and provide high quality customer service.	A customer driven efficient Council with a "can do" attitude and pro business approach and commercially focused to ensure financial self-sufficiency for the tax payer	(99%) Documents to be scanned and indexed within 24 hours from receipt into Document Management System. (iDox)	99%	Andy Dicks- Reprographics Manager Claire Parker- Reprographics Support Officer Miranda Rogers- Reprographics Support Officer Helen Clark – Reprographics Support Officer Rachel Gormely – Reprographics Support Officer		99% 33,350 items scanned and indexed into EDRMS/iDox
		(99%) Mail to be sorted, franked and ready for collection each day by 4:30p.m.	99%	Andy Dicks- Reprographics Manager Claire Parker- Reprographics Support Officer Miranda Rogers- Reprographics Support Officer Helen Clark – Reprographics Support Officer Rachel Gormely – Reprographics Support Officer		99% 64,690 items Franked for posting.
(100%) printing agenda for Council/Committees within 5 working days of a meeting (statutory requirement).		100%	Andy Dicks- Reprographics Manager Marta Lotysz-Veiga- Reprographics Officer Sharron Pearson – Reprographics Officer		100% 55 committees	
96% Record design job deadlines for internal and commercial clients.		96%	Andy Dicks- Reprographics Manager Marta Lotysz-Veiga- Reprographics Officer Sharron Pearson – Reprographics Officer		98% 431 jobs	
Extend opportunities within the digitisation and archiving of documents across the authority to help contribute to reducing internal paperwork.		N/A	Andy Dicks- Reprographics Manager Claire Parker- Reprographics Support Officer Miranda Rogers- Reprographics Support Officer Helen Clark – Reprographics Support Officer Rachel Gormely – Reprographics Support Officer		Awaiting further corporate guidance on digitising	
Provide reprographic support to the leisure centres in the district within their required timeframes.		N/A	Andy Dicks- Reprographics Manager Marta Lotysz-Veiga- Reprographics Officer Sharron Pearson – Reprographics Officer		ongoing	
Provision of a high quality and cost-effective graphic design, printing and stationery service.						

Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner and co-owners	Status at end of year stage	End of year outputs
Support the outcomes of the priorities within the Corporate Plan		(98%) Provide back-end reprographics support to the Local Authority Trading Company when required in the following areas; Printing agendas and minutes of meetings and all design and print requests etc, all within their required timeframes.	98%	Andy Dicks- Reprographics Manager Marta Lotysz-Veiga- Reprographics Officer Sharron Pearson – Reprographics Officer		99% 174 jobs designed, & printed for CLT, PGH, Markets and Street Scene Design and print for 38 commercial clients. New commercial clients include OCH, Maltings and Specsavers
To identify training needs across the service by following effective performance management Processes.		(100%) Appraisals to be completed annually and maintain an effective workforce.	100%	Andy Dicks- Reprographics Manager		100%
		(100%) Ensure Service Delivery Champion is kept up to date with service development through awareness briefings.	100%	Andy Dicks- Reprographics Manager		100%
Ensure that the Council's corporate risks are managed effectively and mitigations are put in place to reduce impact.		To regularly review risks associated with Reprographic Services, including: <ul style="list-style-type: none"> A full power outage and associated risk of not meeting legal requirements to print committee papers on time- this could also lead to reputation risk A suspect package in the print room would mean evacuation for all of the Council- which would impact on organisations delivery 	100%	Andy Dicks- Reprographics Manager		Business Impact Analysis completed x-ray machine installed in post room and advanced suspect package training completed for 6 staff.

Human Resources (HR) - Service Delivery Plan 2019-20

Overview of HR Service

The role of the HR Service is to support the Council in achieving its Corporate Objectives, Priorities and service priorities through effective HR policies, programmes, interventions and guidance to managers and employees to maximise their commitment, skills, capabilities and morale.

The corporate HR Section provides advice, guidance and support to the Corporate Management Team, elected Members, staff and Trade Union representatives on a wide range of HR subjects, including:

- Strategic HR planning
- Recruitment, selection and induction
- Staff performance management, training and development
- Employee relations and communications
- Policy development
- Provision of management information and advice on legislation and best practice
- Terms and conditions
- Pay, reward and retention
- Equality and diversity
- Employee welfare and wellbeing

Cost of Service

The cost to run the service totals £186,195 per annum; this includes salary costs (£113,696) and the corporate budgets for training and development (£60,891), childcare scheme (£10,000) and occupational health (£3,259).

Staffing information

The HR team comprises 1 HR Manager, 1 HR Support Officer and 1 HR Administrator. The HR Manager is currently part time, for 30 hours per week. This equates to a full time equivalent staffing level of 2.8 fte.

Forward planning for Councillors

Proposed date of decision	Item	Service Area	Committee

HR Strategy Map- 2019-20



Commitments towards our Vision

Human Resources- Service Delivery Plan 2019-2020

Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner and co-owners
Support the delivery of major change initiatives	A customer driven efficient Council with a "can do" attitude and pro business approach and commercially focused to ensure financial self-sufficiency for the tax payer	Following the appraisal deadline, establish the Performance Related Increment (PRI) Panel to consider the provisional ratings awarded, and determine final ratings where the provisional ratings differ, in consultation with the managers concerned.	Achieved by May 2018	Nicole Pema, HR Manager PRI Panel
		Support the delivery of organisational change projects, including effective facilitation of TUPE transfers, secondments and redundancies as required.	Planning and wasterestructures achieved by March 2019	Nicole Pema, HR Manager Oana Rebegea, HR Support Officer Alice Webb, HR Administrator
		From April 2019, prepare guidance and provide training for managers and staff on the three new MHR modules - training and development, recruitment and performance management.	New target	Nicole Pema, HR Manager Oana Rebegea, HR Support Officer Alice Webb, HR Administrator
		Whilst the MHR HR and Payroll system implementation remains in "project phase", continue to troubleshoot problems, finding and correcting issues or passing them through to the Project Manager for escalation to MHR.	New target	Hetty Thornton, Performance Management Officer Nicole Pema, HR Manager Lorraine Kratz, Payroll/Finance Assistant Oana Rebegea, HR Support Officer
		Manage the impact on the Council's HR function of the UK leaving the European Union from 29 March 2019, including: (a) understanding how many EU nationals we employ; (b) communicating effectively with staff; (c) developing new or reviewing existing policies; (d) workforce planning; and (e) staying compliant.	New target	Nicole Pema, HR Manager Oana Rebegea, HR Support Officer Alice Webb, HR Administrator
Provide consistent and effective procedures for monitoring attendance, and for managing the consequences of absence for the functioning of the Council.	A customer driven efficient Council with a "can do" attitude and pro business approach and commercially focused to ensure financial self-sufficiency for the tax payer	Maintain the low level of short-term sickness absence, e.g. number of days lost per full-time equivalent employee (fte)	3.3 days	Nicole Pema, HR Manager Oana Rebegea, HR Support Officer Alice Webb, HR Administrator
Ensure that reward systems are fair and cost-effective.	A customer driven efficient Council with a "can do" attitude and pro business approach and commercially focused to ensure financial self-	From 1 April 2019, make the necessary changes to the Council's pay scale to meet the requirements of the two year pay award agreed between the National Employers and the NJC Trade Union side on rates of pay applicable for 2018 and 2019.	New target	Terry Sheldrake-Rogers, EELGA Consultant Nicole Pema, HR Manager

Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner and co-owners
	sufficiency for the tax payer	From 1 April 2019, support the EELGA Talent Bank Associate to move the Job Evaluation project to a timely and reasonable conclusion alongside the NJC pay award implementation.	In progress	Terry Sheldrake-Rogers, EELGA Consultant Corporate Management Team (CMT) Nicole Pema, HR Manager
		Coordinate the Leading Lights Award Scheme to recognise and reward staff who have demonstrated exceptional attitude and performance, and ensure that the annual Achievement Ceremony is arranged and held each December.	Achieved by December 2018	Nicole Pema, HR Manager Oana Rebegea, HR Support Officer Alice Webb, HR Administrator
		Review the Council's apprenticeship pay rates to improve our recruitment of apprentices to meet the target as set by the Apprenticeship Levy of 2.3% of the workforce.	New target	Corporate Management Team (CMT) Nicole Pema, HR Manager Oana Rebegea, HR Support Officer
		Update the Council's Pay Policy Statement for 2020/21 and present to Full Council in February 2020.	Achieved by February 2019	Nicole Pema, HR Manager
Ensure that HR Policies and Procedures are legally compliant and support the Council to deliver its corporate priorities.	A customer driven efficient Council with a "can do" attitude and pro business approach and commercially focused to ensure financial self-sufficiency for the tax payer	Review all of the Council's HR policies and procedures following the implementation of the MHR HR and Payroll system and changes in legislation, including the GDPR. Update policies to make them more generic and suitable for use across the Council's trading companies, if appropriate.	N/a	Corporate Management Team (CMT) Nicole Pema, HR Manager Oana Rebegea, HR Support Officer Alice Webb, HR Administrator
		To ensure compliance with the Council's Agency and Other Off-Payroll Working Guidance: (a) issue periodic reminders to Service Leads about their roles and responsibilities; and (2) introduce independent sample checking of IR35 assessments to ensure they have been completed accurately and to challenge any answers that appear inconsistent or unreasonable.	New target	Corporate Management Team (CMT) Service Leads Nicole Pema, HR Manager
		Review our current processes for DBS checks to: (a) ensure that a specific job role is eligible to undergo a DBS check; (b) the correct level of check is being requested; and (c) encouraging applicants to register with the DBS Update Service.	New target	Nicole Pema, HR Manager Oana Rebegea, HR Support Officer Alice Webb, HR Administrator
Support the Council in developing the knowledge and skills of its workforce, to ensure that staff have the capability to achieve corporate objectives.	A customer driven efficient Council with a "can do" attitude and pro business approach and commercially focused to ensure financial self-sufficiency for the tax payer	Continue to look for opportunities to promote the recruitment of apprentices to meet the target as set by the Apprenticeship Levy of 2.3% of the workforce, this equates to 4 apprentices. The Council currently has 1 apprentice and is looking at recruiting 3 further apprentices in the ICT, Parks and Open Spaces and Building Control teams.	1 apprentice	Corporate Management Team (CMT) Service Leads Nicole Pema, HR Manager Oana Rebegea, HR Support Officer Alice Webb, HR Administrator

Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner and co-owners
<p>Ensure that the Council's corporate risks are managed effectively and mitigations are put in place to reduce impact</p>	<p>A customer driven efficient Council with a "can do" attitude and pro business approach and commercially focused to ensure financial self-sufficiency for the tax payer</p>	<p>100% of Appraisals undertaken by 31st March 2020</p>	<p>100% - achieved by March 2019</p>	<p>Nicole Pema, HR Manager</p>
		<p>To regularly review risks associated with Human Resources as detailed within the Corporate Risk Register:</p> <ul style="list-style-type: none"> ▪ Non-compliance with employment legislation, resulting in costly litigation and/or employment tribunal claims and reputational damage. ▪ Job evaluation implementation impacting on salary costs and staff morale. ▪ Increased sickness levels impacting on team capacity and moral. ▪ Non-compliance with TUPE legislation. 	<p>New target</p>	<p>Nicole Pema, HR Manager Oana Rebegea, HR Support Officer Alice Webb, HR Administrator</p>





Commitments towards our Vision





Human Resources- End of year report 2018-2019





East Cambridgeshire
District Council

Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner and co-owners	Status (at 12 month stage)	Outcome or output (at 12 month stage)
Support the delivery of major change initiatives	A customer driven efficient Council with a "can do" attitude and pro business approach and commercially focused to ensure financial self-sufficiency for the tax payer	Review the results of the 2018 staff survey and produce a summary of responses for CMT, Members and staff by 31 August 2018.	Staff survey carried out in January 2018	Nicole Pema, HR Manager Oana Rebegea, HR Support Officer		Summary of responses available to view on the intranet.
		Following the appraisal deadline, establish the Performance Related Increment (PRI) Panel to consider the provisional ratings awarded, and determine final ratings where the provisional ratings differ, in consultation with the managers concerned.	Achieved by May 2017	Nicole Pema, HR Manager		Achieved by May 2018. PRI Moderation Panel held in April. 18 people were awarded 'outstanding', 89 'excellent', 43 'good', Nil 'needs development/improvement' and 9 'no overall rating'. The 18 rated 'excellent' were paid the lump sum payment of 1% of their basic salary with their May pay.
		Support the delivery of organisational change projects, including effective facilitation of TUPE transfers, secondments and redundancies as required.	N/a	Nicole Pema, HR Manager Oana Rebegea, HR Support Officer		Support provided with both ICT and Planning restructures.
		From April 2018, support the rollout of the new MHR HR and Payroll system, guiding staff and Members with the Employee Self Service (ESS) and Managers with the People Manager functionality.	New target	Hetty Thornton, Performance Management Officer Nicole Pema, HR Manager Lorraine Kratz, Payroll/Finance Assistant Oana Rebegea, HR Support Officer		Significant time spent supporting managers and staff with the new system.
		From April 2018, support the delivery of Phase 2 of the MHR HR and Payroll system rollout, including the implementation of additional modules on training and development, recruitment and performance management.	New target	Nicole Pema, HR Manager Oana Rebegea, HR Support Officer		Significant time spent with the MHR Consultants building the Recruitment, Training and Performance Management modules. Still working with MHR

Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner and co-owners	Status (at 12 month stage)	Outcome or output (at 12 month stage)
						to test the PM build. Work still to be done producing guidance and training managers and staff.
Provide consistent and effective procedures for monitoring attendance, and for managing the consequences of absence for the functioning of the Council.	A customer driven efficient Council with a “can do” attitude and pro business approach and commercially focused to ensure financial self-sufficiency for the tax payer	Provide support to the Waste and Street Cleansing Team following the transfer of service to East Cambs Street Scene Ltd from April 2018.	New target	Jo Brooks, Director (Operations) James Khan, Waste Minimisation and Fleet Manager Sharon Knight, Operations Manager Nicole Pema, HR Manager Oana Rebegea, HR Support Officer		Regular support being provided with new template letters and contracts, and providing support with disciplinary cases and other matters.
		Maintain the low level of short-term sickness absence, e.g. number of days lost per full-time equivalent employee (fte)	3.3 days	Nicole Pema, HR Manager Oana Rebegea, HR Support Officer		2.4 days (for the 10 month period April to January 2019). Based on a total of 459 days lost to short term absence in this period. On target to be at or below 3.3 days at 12 months.
Ensure that reward systems are fair and cost-effective.	A customer driven efficient Council with a “can do” attitude and pro business approach and commercially focused to ensure financial self-sufficiency for the tax payer	Coordinate the Leading Lights Award Scheme to recognise and reward staff who have demonstrated exceptional attitude and performance, and ensure that the annual Achievement Ceremony is arranged and held each December.	Achieved by December 2017	Nicole Pema, HR Manager		Award Scheme ran in November. Awards Panel held in November. Winners attended the achievement ceremony in December.
		Support the EELGA Talent Bank Associate to move the Job Evaluation/Single Status project to a timely and reasonable conclusion by December 2018, this will include reviewing any pay related policies, finalising the ranking, presenting options to CMT on new pay models and pay policies, consulting and agreeing the proposals with Unison.	In progress	Terry Sheldrake-Rogers, EELGA Consultant Corporate Management Team (CMT) Nicole Pema, HR Manager Oana Rebegea, HR Support Officer		Proposed pay models presented Corporate Management Team in December 2018. Now working towards implementation.

Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner and co-owners	Status (at 12 month stage)	Outcome or output (at 12 month stage)
		Update the Council's Pay Policy Statement for 2019/20 and present to Full Council in February 2019.	Achieved by February 2018	Nicole Pema, HR Manager		The Council's Pay Policy Statement for 2019/20 was presented to Full Council in February 2019.
Ensure that HR Policies and Procedures are legally compliant and support the Council to deliver its corporate priorities.	A customer driven efficient Council with a "can do" attitude and pro business approach and commercially focused to ensure financial self-sufficiency for the tax payer	Manage the impact on the Council's HR function of the EU General Data Protection Regulation (GDPR) which comes into effect on 25 May 2018, replacing the Data Protection Act 1998 and significantly changing the existing legal framework for data protection, including identifying potential compliance issues, analysing the private data that is currently being held and reviewing the consent procedures by which employees agree to the retention of their personal data.	New target	Nicole Pema, HR Manager Oana Rebegea, HR Support Officer		Produced a Recruitment Privacy Notice for the website. Updated the employment contract templates to include a GDPR clause. Supporting the Information Officer with GDPR employment decisions.
		Prepare for the implementation of the Trade Union (Deduction of Union Subscriptions from Wages in the Public Sector) Regulations 2017 once implemented during 2018/19 which will require the Council to deduct trade union contributions from staff wages (known as DOCAS or check-off).	New target	Nicole Pema, HR Manager Oana Rebegea, HR Support Lorraine Kratz, Finance/Payroll Assistant MHR Payroll		Not started – legislation currently on hold.
		Review all of the Council's HR policies and procedures following the implementation of the MHR HR and Payroll system and changes in legislation, including the GDPR. Update policies to make them more generic and suitable for use across the Council's trading companies, if appropriate.	New target	Nicole Pema, HR Manager Oana Rebegea, HR Support		New Guidance produced on 'Agency Workers and Off-payroll Working'.
Support the Council in developing the knowledge and skills of its workforce, to ensure that staff have the capability to achieve corporate objectives.	A customer driven efficient Council with a "can do" attitude and pro business approach and commercially focused to ensure financial self-sufficiency for the tax payer	Continue to look for opportunities to promote the recruitment of apprentices to meet the target as set by the Apprenticeship Levy of 2.3% of the workforce, this equates to 4 apprentices. The Council currently has 1 apprentice and is looking at recruiting 2 further apprentices in the ICT and Parks and Open Spaces teams.	N/a	Corporate Management Team (CMT) Service Leads Nicole Pema, HR Manager Oana Rebegea, HR Support Officer		One Apprentice recently replaced in Customer Services. ICT and Open Spaces still looking to appoint apprentices.

Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner and co-owners	Status (at 12 month stage)	Outcome or output (at 12 month stage)
Be an excellent employer	A customer driven efficient Council with a “can do” attitude and pro business approach and commercially focused to ensure financial self-sufficiency for the tax payer	100% of Appraisals to be undertaken by 31 March 2019	100% - achieved by March 2018	Nicole Pema, HR Manager		Appraisals held in March 2019.
Ensure that the Council's corporate risks are managed effectively and mitigations are put in place to reduce impact		<p>To regularly review risks associated with Human Resources as detailed within the Corporate Risk Register:</p> <ul style="list-style-type: none"> ▪ Non-compliance with employment legislation, resulting in costly litigation and/or employment tribunal claims and reputational damage. ▪ Job evaluation implementation impacting on salary costs and staff morale. ▪ Increased sickness levels impacting on team capacity and moral. ▪ Difficulties with staff recruitment and retention – leading to lack of resources. ▪ Increased workload following the establishment of the two Trading companies, and the impact on capacity. 	New target	Nicole Pema, HR Manager Oana Rebegea, HR Support Officer		New full time HR Administrator started in December 2018 which has positively impacted on the team's capacity to meet the increased workload.

Financial Services - Service Delivery Plan 2019-20

Overview of the service

Financial Services comprises; Accountancy, Treasury, Exchequer, Payroll, Internal Audit and Procurement services.

The purpose of the Service is to provide for the proper administration of the Council and its trading companies financial affairs and the effective stewardship and accountability of public money. The Service is also responsible for monitoring the overall financial health of the Council and ensuring that there is a stable financial base from which the Council's service delivery can be maximised.

The key functions and responsibilities of each sub-team within Financial Services are:

Accountancy

- Medium Term Financial Strategy (MTFS) – The purpose of this Strategy is to set a robust overall financial framework for the Council's plans over the next four years which supports the delivery of the Council's priorities within the context of an annual balanced budget. The MTFS is reviewed throughout the financial year and is revised and presented to Full Council with the budget every February.
- Annual Revenue and Capital Budgets – It is a legal requirement for the Council to set a balanced budget prior to the financial year to which it relates. The accountants liaise with all budget managers to identify whether there are any additional budget requirements for growth items and whether any savings can be identified, while analysis takes place of Government funding and Council Tax forecasts to ensure that spend and income remain in balance.
- Budget Monitoring – This is carried out on a monthly basis with budget managers throughout the year, with then quarterly reports being presented to committees showing their forecast outturn position against budget.
- Annual Financial Report – The Statement of Accounts must be produced in line with statutory requirements and International Financial Reporting Standards and is subject to External Audit opinion.
- Treasury Management – The Council's cashflow is monitored on a daily basis in order to determine the investment or borrowing requirements of the Council. These decisions must be in accordance with the approved Treasury Management Strategy and Prudential Indicators.
- Banking – This includes the correct allocation of income to services and producing monthly bank reconciliations.
- Insurance - Arranging and administering the Council's insurance requirements and liaising with the insurance provider regarding claims from the public.

Exchequer

- Administration of creditor payments, debtor billing, allocation of receipts and Council mortgages.
- Management of taxation issues which are mainly VAT and CIS.

Payroll

- Payment of salaries, Member's allowances and expenses, and election payments.

Internal Audit

- Internal Audit is an independent (statutory) appraisal function established to review and recommend improvements to the Council's internal control system. In addition to the statutory functions, Internal Audit acts as the Council's lead on fraud and corruption awareness, detection, prevention and investigation. This service also facilitates operational risk management, the Council's key contact on the National Fraud Initiative, the Council's Money Laundering Reporting and Bribery Act Compliance.

Procurement

- To ensure that the Council maximises value for money in its purchasing of goods and services, by ensuring that procedures are in place, and followed, that allow appropriate competition to take place between suppliers, thus ensuring prices paid are competitive.

Cost of service

The budgeted net cost of running the Service in 2019-20 is £409,225, this includes staffing costs, contract / service level agreements costs with LGSS for Internal Audit and Procurement and Link Asset Services for treasury advice, supplies and services (but not internal recharges).

Staffing information

These services are provided by 9.1 full time equivalents (FTE) staff as follows; Finance Manager 1.0, Accountancy - 4.0 FTE, Exchequer – 3.3 FTE, Payroll – 0.8 FTE

Internal Audit and Procurement Services are provided via a contract with LGSS and as such, there are no staff directly employed by East Cambridgeshire District Council.

Forward planning for Councillors

Proposed date of decision	Item	Service Area	Committee
June 2019	2018-19 Outturn Report to Committee	Budget Monitoring	Resources & Finance
June 2019	Internal Audit Annual Report & Opinion 2018-19	Internal Audit	Resources & Finance
July 2019	Quarter 1 Budget Monitoring Reports for 2019-20 to Committees	Budget Monitoring	Community, Regulatory and Resources & Finance Committees
July 2019	Approval of the 2018-19 Statement of Accounts	Annual Financial Report	Resources & Finance
July 2019	Approval of the 2018-19 Annual Governance Statement	Internal Audit	Resources & Finance
November 2019	Quarter 2 Budget Monitoring Reports for 2019-20 to Committees	Budget Monitoring	Community, Regulatory and Resources & Finance Committees
November 2019	Internal Audit Interim Report 2019-20	Internal Audit	Resources & Finance
December 2019	Annual Fraud Report	Internal Audit	Resources & Finance
January 2020	Quarter 3 Budget Monitoring Reports for 2019-20 to Committees	Budget Monitoring	Community, Regulatory and Resources & Finance Committees
January 2020	Review of draft Revenue & Capital Budgets for 2020/21 and the Medium Term Financial Strategy (MTFS)	Annual Budget	Resources & Finance
February 2020	Approve the Treasury Management Strategy for 2020/21	Annual Budget	Full Council
February 2020	Set the Council Tax level for 2020/21	Annual Budget	Full Council
February 2020	Approval of the 2020/21 Revenue Budget, Capital	Annual Budget	Full Council

	Strategy, MTFS, Reserves and Fees and Charges schedules		
March 2020	Internal Audit Charter and Annual Internal Audit Plan	Internal Audit	Resources & Finance Committee

*** Please note that the Committee names in the above table reflect those in place at the time the report was drafted, but it is recognised that these will change from May 2019, when the new committee structure is introduced.*



Commitments towards our Vision

Financial Services- Service Delivery Plan 2019-2020







Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner and co-owners
<p>To ensure the objective assurance of the Council's activities are paramount.</p> <p>To ensure the long term financial sustainability of the Council</p>	<p>A customer driven efficient Council with a "can do" attitude and pro-business approach and commercially focused to ensure financial self-sufficiency for the tax payer</p> <p>Delivering a financially sound & well managed council</p>	<p>Ensure that the Annual Internal Audit Plan adds value to the organisation</p> <p>Meet with 100% of Service Managers to assist in the preparation of the annual Internal Audit Plan</p> <p>To deliver the agreed Internal Audit Plan by 31st March 2020</p>	100%	LGSS Internal Audit
		<p>Produce a Medium Term Financial Strategy (MTFS) with balanced budgets for two years, i.e. the budget year and the subsequent year, with a trajectory which will allow the Council to remain financial secure</p> <p>Regularly review high level corporate risks, including public sector funding and major income streams, not least for 2020-21:</p> <ul style="list-style-type: none"> the Government's spending review and fair funding review for local government East Cambs. Trading Company's financial health and potential financial transactions between it and the Council 	Completed and presented to Council in February 2019	Ian Smith - Finance Manager
		<p>Produce the detailed budget for 2020-21 to a time frame that allows the Council to set a legal budget</p> <p>To hit the Full Council meeting in February 2020</p>	Completed and presented to Council in February 2019	Ian Smith - Finance Manager
		<p>Produce quarterly budget monitoring reports to Committees, (both revenue and capital) and an Outturn report at yearend</p> <p>Quarterly reports to hit Committee deadlines</p>	Quarterly	Anne Wareham – Senior Accountant John Steel - Management Accountant
		<p>To provide continued financial support to East Cambs. Street Scene, including the production of monthly budget monitoring reports and cashflow projections for future years.</p> <p>On-going general support. Reporting to hit respective Company Board meetings.</p>	Monthly reports introduced for management purposes and presented to Board meetings as appropriate	Anne Wareham – Senior Accountant




Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner and co-owners
To effectively monitor and report identified fraud		Work with partners to provide a co-ordinated approach to tackling fraud (in accordance with the Cambridgeshire Anti-Fraud Network priorities) As required - On-going	The Cambridgeshire Anti-Fraud Network has been established and provides the means for a co-ordinated approach to tackling fraud	LGSS Internal Audit ARP Fraud Team
		Raise awareness of fraud and corruption across the organisation Review of Counter Fraud procedures, hot line and poster campaign	LGSS Internal Audit raised awareness of fraud and corruption within 2 x staff induction sessions. Editorial presented in ECDC Connect on fraud awareness. Completion of assessment on the Council's counter fraud arrangements against the Code of Practice on Managing the Risk of Fraud and Corruption.	LGSS Internal Audit
To ensure the continued efficiency of Financial Services		Pay 99% of undisputed invoices within 30 days	96.43% (for the first 11 months of 2018-2019)	Eleanor Fretwell - Senior Accountancy Assistant
		Average time taken to collect income in relation to external invoices (this indicator does not include Council Tax and Business Rates)	Average collection time in the first eleven months of 2018-19 was 20.74 days	Eleanor Fretwell - Senior Accountancy Assistant
		Review the operation of the Payroll Service, in its second year of operation, to ensure that this is working as efficiently as possible and best advantage is being achieved from the greater use of self-service and workflow within the systems functionality	System implementation date was the 1 st April 2018 but we had more initial teething problems than would have been hoped for, which took much of 2018-19 to resolve	Lorraine Kratz – Payroll Officer
		Pay 99.5% of staff the correct amount and on time	Target 99.5%	Lorraine Kratz – Payroll Officer
		Improve the process for the production of the Statement of Accounts Prepare the draft Statement of Accounts for 2018-19 by the end of May 2019 and then support the external auditors in undertaking their review by 31 st July	The 2017-18 draft Statement was produced in line with the end of May requirement, but our external auditors were unable to sign off the final Statement until the 3 rd August (missing the deadline by 3 days)	Anne Wareham – Senior Accountant







Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner and co-owners
		To install CivicaPay software and fully implement its use (replacing the PARIS software previously used by the Council, which is no longer considered fit for purpose) Deadline for implementation 30 th September 2019	New target	Eleanor Fretwell - Senior Accountancy Assistant
To maintain an effective and well-maintained service		Support the continued development of members of the Financial Services Team to ensure that they are given personal and professional career development opportunities To provide training to staff in line with the their personal training and development plan as detailed in their appraisal document (90% of training needs to be met)	Successfully completed – work will be on-going moving forward	Ian Smith - Finance Manager
Ensure that the Council's corporate risks are managed effectively and mitigations are put in place to reduce impact.	Delivering a financially sound & well managed council	To regularly review higher level corporate risks, including: Public Sector Funding Loss of major income streams	These risks are picked up when preparing the MTFS and budget. See section on ensuring the long term financial stability of the Council	Ian Smith - Finance Manager

Commitments towards our Vision

Financial Services – End of year report- 2018-19

Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner and co-owners	Yearend Status	Yearend Outcome or output
To ensure the objective assurance of the Council's activities are paramount.	A customer driven efficient Council with a "can do" attitude and pro-business approach and commercially focused to ensure financial self-sufficiency for the tax payer	Ensure that the Annual Internal Audit Plan adds value to the organisation	100%	LGSS Audit		A two year operational Audit Plan for 2018-19 and 2019-20 was approved by Resources & Finance Committee in March 2018.
		Meet with 100% of Service Managers to assist in the preparation of the annual Internal Audit Plan				Delivery of the 2018-19 Audit Plan by 31 st March 2019 is on track.
To ensure the long term financial sustainability of the Council	Delivering a financially sound & well managed council	Produce a Medium Term Financial Strategy (MTFS) with balanced budgets for two years, i.e. the budget year and the subsequent year, with a trajectory which will allow the Council to remain financial secure	Completed and presented to Council in February 2018	Ian Smith - Finance Manager		The 2019-20 budget and MTFS was approved at Full Council on the 21 st February 2019. This showed a balanced budget (after the use of funding from the Surplus Savings Reserve) in 2019-20 and 2020-21.
		Regularly reviewing high level corporate risks, including public sector funding and the loss of major income streams				
		Produce the detailed budget for 2019-20 to a time frame that allows the Council to set a legal budget	Completed and presented to Council in February 2018	Ian Smith - Finance Manager		See above
		To hit the Full Council meeting in February 2019				
		Produce quarterly budget monitoring reports to Committees, (both revenue and capital) and an Outturn report at yearend for Resources and Finance Committee	Quarterly	Anne Wareham – Senior Accountant John Steel - Management Accountant		The 2017-18 Outturn Report was presented to timeframe and the three quarterly reports for the 2018-19 financial year have all been presented to their respective policy committees to the timetable originally agreed.
		Quarterly reports to hit Committee deadlines				

Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner and co-owners	Yearend Status	Yearend Outcome or output
To effectively monitor and report identified fraud		<p>To provide continued financial support to East Cambs. Trading Company and East Cambs. Street Scene, including the production of monthly budget monitoring reports and cashflow projections for a number of years.</p> <p>On-going general support. Reporting to hit respective Company Board meetings.</p>	Monthly reports introduced for management purposes and presented to Board meetings as appropriate	Anne Wareham – Senior Accountant Amy Jeal - Management Accountant		<p>Quarterly budget monitoring reports have been presented to the Company Board of both trading companies and the cash-flow statement of ECTC maintained to provide the Council with information regarding the likelihood of the payback of the £5 million loan.</p> <p>From November 2018, ECTC appointed its own accountant and from this point the production of these accounts (for ECTC only) transferred to the Company.</p>
		<p>Work with partners to provide a co-ordinated approach to tackling fraud (in accordance with the Cambridgeshire Anti-Fraud Network priorities)</p> <p>As required - On-going</p>	The Cambridgeshire Anti-Fraud Network has been established and provides the means for a co-ordinated approach to tackling fraud	LGSS Audit ARP Fraud Team		<p>The main thrust of LGSS fraud work during 2018-19 has been co-ordinating the submission of data for the National Fraud Initiative exercise.</p> <p>The ARP Fraud Team are on track to exceed targets set across the Partnership. Performance is reported through the ARP Joint Committee.</p>
		<p>Raise awareness of fraud and corruption across the organisation</p> <p>Review of Counter Fraud procedures, hot line and poster campaign</p>	Fraud mail shot issued October 2016.	LGSS Audit		<p>LGSS Internal Audit presented to the staff induction seminar for new employees in April 2018 and January 2019 covering fraud awareness and there was further, an article on fraud awareness in the February edition of EDCD Connect.</p> <p>LGSS Internal Audit has also completed an assessment of the Council's counter fraud arrangements against the Code of Practice on Managing the Risk of Fraud and Corruption.</p>

Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner and co-owners	Yearend Status	Yearend Outcome or output
To ensure the continued efficiency of Financial Services		Pay 99% of undisputed invoices within 30 days	95.77%	Eleanor Fretwell - Senior Accountancy Assistant		Performance in the first eleven months of 2018-19 was 96.43%
		Average time taken to collect income in relation to external invoices (this indicator does not include Council Tax and Business Rates)	New target of 25 days	Eleanor Fretwell - Senior Accountancy Assistant		Average collection time in the first eleven months of 2018-19 was 20.74 days
		Review the operation of the new Payroll Service, in its first year of operation, to ensure that this is working as efficiently as possible and best advantage is being achieved from the greater use of self-service and workflow within the systems functionality	System implementation date is the 1 st April 2018 and at time of writing work was continued in order to achieve this deadline	Ian Smith - Finance Manager		There were more teething problems with the new payroll system than would have been hoped for, but work has continued to resolve these. Meanwhile the self-service elements have been set up and are being used by all staff and many Members.
		Improve the process for the production of the Statement of Accounts following the introduction of earlier close in 2018 Prepare the draft Statement of Accounts for 2017-18 by the end of May 2018 and then support the external auditors in undertaking their review by 31 st July	The 2016-17 Accounts were completed to a quicker timeframe than previously, and lessons learnt are already being implemented in the 2017-18 process	Anne Wareham – Senior Accountant		The 2017-18 accounts were prepared by the 31 st May deadline, but unfortunately the external auditors were unable to sign these off until the 3 rd August (missing the deadline by 3 days) A full debrief has since taken place with the external auditors and learning will be put in place, to further speed the process in future years.
To maintain an effective and well-maintained service		Support the continued development of the Financial Services Team to ensure that they are meeting with personal and professional career development opportunities To provide training to staff in line with the their personal training and development plan as detailed in their appraisal document (90% of training needs to be met)	Successfully completed – work will be on-going moving forward	Ian Smith - Finance Manager		Training has been identified in areas such as VAT and insurance and relevant staff have attended courses on these when suitable opportunities have been identified.
Ensure that the Council's corporate risks are managed effectively and mitigations are put in place to reduce impact.	Delivering a financially sound & well managed council	To regularly review higher level corporate risks, including: Public Sector Funding Loss of major income streams	These risks are picked up when preparing the MTFs and budget. See section on ensuring the long term financial stability of the Council	Ian Smith - Finance Manager		As above the MTFs / Budget report was presented to Full Council on the 21 st February 2019, this made reference to the high level funding risks facing the Council in the coming years.

Legal Services- Service Delivery Plan 2019-2020

Overview of Service

Overview

The Legal Services team currently comprises: 1 Legal Services Manager, 1 Planning Lawyer (pt), 1 Local Land Charges Officer & Paralegal (pt) and 1 Information Officer. The team are shortly going out to recruit for the positions of full time Planning Lawyer to replace the part time post, 1 Legal Assistant/Senior Legal Assistant (career grade) and a Paralegal in addition to the existing members of the team.

Costs of running the Service

The estimated net cost of running the Legal Services department in 2018/19 is £136,249. This includes income received for Local Land Charge searches carried out and income from legal services for fees charged externally, for example, s106 Agreements.

Many of the services provided within the service are statutory (e.g. Local land charges, FOIA, EIR and GDPR/DPA). The main purpose of Legal Services is to provide a responsive, timely, cost effective and professional legal service, providing quality legal advice to the Council which proactively assists and enables the Council to deliver. Legal advice and assistance is also provided to the Council's two local authority trading companies, as and when required. The advice given covers a variety of subject areas which include, but are not limited to, the following:

Corporate /Corporate Governance

- Constitutional review, political changes, efficiency, effectiveness & economy, policy reviews/ audit.

Corporate Plan 2017/19

- Proactively assist and enable other client departments to deliver the Corporate Plan 2017/19 by the provision of timely, cost effective, good quality legal advice and assistance.

Planning & Development

- Planning, committees, Community Infrastructure Levy (CIL) development & Appeals.
- Negotiation, drafting and completion of planning obligations under s106 Town & Country Planning Act 1990 (as amended) and any related Nomination Agreements.
- Planning Appeals: conducting or supporting external barrister and Planning Officers.
- Planning Enforcement and Tree Preservation Orders.

Property

- Acquisition of land and public open spaces.
- Database support.
- Enforcement of s106 process.
- Sale of Assets at market value.
- Commercial and residential related conveyancing: leases, easements or licences, release of covenants, redemption of charges and mortgages.

Criminal & Civil Litigation

- Bringing or defending proceedings for the Council covering the range of Council functions, for e.g. food safety, taxi licensing or planning.
- Car parking enforcement, logging DVLA Searches, letters before action, Appeals, Prosecutions - Summonses, Witness statements and attendance at court.

- Sundry debt recovery and any associated litigation for defended matters.

Contracts

- Preparation and completion of contract documentation in compliance with the Council's Contract Procedure Rules.
- Review of Council's Contract Procedure Rules.
- Provision of procurement advice in liaison with Finance and LGSS (under Service Level Agreement).

Freedom of Information, Environmental Information Regulations, General Data Protection Regulations/Data protection:

- Management and recording of Freedom of Information requests to ensure compliance with the Freedom of Information Act.
- Management and recording of Data Protection requests and reporting to ensure the Council complies with the Data Protection Act/General Data Protection Regulations.
- Oversee requests and co-ordinate responses.
- Monitor compliance.
- Maintenance of central registers.
- Development of policies and procedures.
- Training of officers and Members and provision of advice and assistance.

Quasi-judicial committee support

- Reviewing reports, attending and advising at Council & Committee for Licensing, Planning, Asset Development and Shareholder Committees.

Local Land Charges Searches:

The Infrastructure Act 2015 became law in February 2015 and confirmed that the Land Registry will take over responsibility as the sole registering authority for Local Land Charges (LLC).

The Act will enable it to hold and maintain a composite register for England and Wales and be the sole provider of LLC1 official search results. **The Land Registry is only taking the register, which leaves Local Authorities with the much more complicated CON29 Questions.** It will be a major project to transfer this function; we will still be responsible for the Local Land Charges Register and it will remain the Council's statutory function to make sure it is correct; HMLR will just use it. It will have quite a big impact on all Council departments as they will either need to send their information to the Land Registry for registration (planning applications, CIL info, etc.) or the Land Registry will expect access to our IT systems to download the information expecting 100% accuracy from the information that has been put into our systems.

The Land Registry's Full Business Case to the Government has been approved, but they have only secured funding for Phase 1 (viability and preparation) of the project. Phase 2 of the project is the actual migration of the data and live working. The Land Registry were expecting that 12 local authorities would be migrated by March 2019 but to date, only 4 local authorities have had their information migrated. These 4 local authorities are not yet fully live and are running duplicate searches on both the local authority system and the Land Registry system. The Land Registry do not expect that the programme will be complete until 2023 at the earliest.

Monitoring Officer: The Legal Services Manager also acts as the Council's Monitoring Officer, which is a statutory role under the Local Government and Housing Act 1989, and is also a member of the Council's Corporate Management Team. As Monitoring Officer, the Legal Services Manager provides advice and training to Members, Parish Councils, advice to Resources and Finance Committee (Assets & Finance) on the Member Code of Conduct, Ethical Governance, Member interests, investigations into complaints against Members and any subsequent determinations.

How does the Service link in with the Corporate Plan?

Legal Services provide ongoing legal support, advice and assistance to all services across the Authority and the Local Authority Trading Companies. The team have been involved with key projects in the Corporate Plan and this will continue into 2019/2020 with more projects coming up.

By providing support to all services within the Council, this provides opportunities to ensure that the Council is making East Cambridgeshire an even better place to live, work and visit.

Legal Services helps to ensure that the Council continues to be customer driven with a pro-business approach and meeting its legal requirements.

By also providing legal support to the Local Authority Trading Companies and offering a high quality and cost effective land charges service to the general public, the team contribute to the Council being commercially focussed.

Strategy Map 2019-2020



Commitments towards our Vision

Legal Services- Service Delivery Plan 2019-2020



Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner and co-owners
Ensure that the Council offers best value for money	Delivering a financially sound and well managed Council	Ensure the recovery of court costs and fees attributable to parking. 95%- Summons issued/ costs recovered in £	94% costs awarded, £3,780 requested - £3,550 awarded by the court N.B. This figure is dependent on the Magistrates choosing to award fewer costs or no costs. ECDC are not able to influence this decision.	Maggie Camp- Legal Services Manager Paula Holmes- Local Land Charges Officer & Paralegal
		To ensure the recovery of outstanding debts owed to the Council 100% Instructions for recovery: costs recovered in £	74 instructions received, 74 Letters before action sent – 41 instructions settled to 12.3.2019 – 55% recovered	Maggie Camp- Legal Services Manager Paula Holmes- Local Land Charges Officer & Paralegal
Proactively assist all services across the Authority with issues related to legal requirements. 90% within 10 working days 100% within 15 working days 0-5 days = % 6-15=% 16-20=% 20+=%		93% within working 20 days 88% within 10 working days 0-5 days = 84.8% 6-15= 6.9% 16-20= 1.16% 20+= 6.9%	Maggie Camp- Legal Services Manager Tim Driver – Planning Lawyer (pt)	
Ensure continuous service delivery for the Local Land Charge Service <ul style="list-style-type: none"> 100% of Local Land Charge searches within 10 working days; 95% within 5 working days 		97% of searches within 10 working days. 73% of searches responded to within 5 working days. Average days to respond – 5 working days	Maggie Camp- Legal Services Manager Paula Holmes- Local Land Charges Officer & Paralegal Victoria Higham - Information Officer	
To provide a comprehensive and qualitative legal service		Provide legal support for committees when necessary. 100% attendance at committees where necessary	100% supported	Maggie Camp- Legal Services Manager Tim Driver – Planning Lawyer (pt)





Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner and co-owners
To provide a comprehensive and qualitative legal service		Ensure car parking appeals and enforcement comply with the following timescales; 80% of appeals responded to within 10 working days 100% within 20 working days	91% of appeals responded to within 10 working days. 100% within 20 working days.	Maggie Camp- Legal Services Manager Paula Holmes – Local Land Charges Officer & Paralegal
To provide a comprehensive and qualitative legal service	Delivering a financially sound and well managed Council	Ensure that the timescales set out in the Transparency Code are complied with and manage information data on the Council's website: Open data, Disclosure log and Officer Decisions 100% annually or quarterly for datasets and as soon as completed disclosure log and officer decisions.	97% annually or quarterly for datasets and as soon as completed for disclosure log and officer decisions.	Maggie Camp- Legal Services Manager Victoria Higham – Information Officer
		Deliver an effective, accurate and transparent FOI/EIR service. 100% of responses within 10 working days (unless the FOI request involves further in-depth research but the service will ensure that the customer is kept informed)	93% responses in 20 working days 69% responses in 10 working days Requests: 495 to 13/03/2018 Days to respond: 0-5 = 57% 6-10 = 12% 11-15 = 6% 16-20 = 18% 20+ = 5% Clarification = 2%	Maggie Camp- Legal Services Manager Victoria Higham - Information Officer Paula Holmes – Local Land Charges Officer & Paralegal
		To support the continued professional development of the team to ensure that they are meeting with personal and professional career development opportunities 100 compliance and with an average of 16 hours professional development per member of the team 100% of appraisals completed by June 2018	The service continues to meet with the professional and statutory requirements for CPD. 100% of appraisals completed.	Maggie Camp- Legal Services Manager Tim Driver – Planning Lawyer (pt) Victoria Higham - Information Officer
Ensure that staff have all the necessary skills to maximise their input service delivery				
Ensure that the Council's corporate risks are managed effectively and mitigations are put in place to reduce impact.	Delivering a financially sound and well managed Council	To regularly review corporate risks associated with the Council's legal requirements. The current risks to the Authority are as follows: Compliance with General Data Protection Regulations and Data Protection Act 2018	All front facing aspects of GDPR implemented by 25.5.18 Full compliance by May 2021	Maggie Camp- Legal Services Manager Tim Driver – Planning Lawyer (pt) Paula Holmes – Local Land Charges Officer & Paralegal Victoria Higham – Information Officer






Commitments towards our Vision






East Cambridgeshire
District Council

Legal Services- End of year report 2018- 2019

Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner and co-owners	Status	End of year outputs
Ensure that the Council offers best value for money	A customer driven efficient Council with a "can do" attitude and pro business approach and commercially focused to ensure financial self sufficiency for the tax payer.	Maximise the recovery of legal costs and fees; Court costs and fees, contribution to legal costs and disbursements.	Legal costs and fees recovered between 1.4.17 and 13.3.2018 was £14,655.50	Maggie Camp- Legal Services Manager Tim Driver – Planning Lawyer (pt)		100% Legal costs and fees recovered between 1.4.2018 and 12.3.2019 was £19,073.50
		97%- Number of legal costs recovered in £				
		Ensure the recovery of court costs and fees attributable to parking.	£5,220 requested in court costs - £4,750 awarded by the court – 90% N.B. This figure is dependent on the Magistrates choosing to award fewer costs or no costs. ECDC are not able to influence this decision.	Maggie Camp- Legal Services Manager Paula Holmes- Local Land Charges Officer & Paralegal		£3,780 requested in court costs - £3,550 awarded by the court - 94% N.B. This figure is dependent on the Magistrates choosing to award fewer costs or no costs. ECDC are not able to influence this decision.
		95%- Summons issued/ costs recovered in				
Assist and facilitate the Council's Corporate Priorities to ensure that East Cambridgeshire continues to be a fantastic place to live, work and visit.		To ensure the recovery of outstanding debts owed to the Council	1/04/2017- 13/03/2018 28/02/2017 71 instructions received, 53 settled – 74.6%	Maggie Camp- Legal Services Manager Paula Holmes- Local Land Charges Officer & Paralegal		74 instructions received, 74 letters before action sent – 41 instructions settled to 12.3.2019 – 55% recovered
		100% Instructions for recovery: costs recovered in £				
		Proactively assist all services across the Authority with issues related to legal requirements.	92% within 20 working days 86% within 10 working days 0-5 = 79% 6-15 = 9% 16-20 = 4% 20+ = 8%	Maggie Camp- Legal Services Manager Tim Driver – Planning Lawyer (pt)		93% within 20 working days 88% within 10 working days 0-5 = 84.8% 6-15 = 6.9% 16-20 = 1.16% 20+ = 6.9%
		90% within 10 working days 100% within 15 working days				
		0-5 days = % 6-15=% 16-20=% 20+=%				

Support the local property market.		<p>Ensure continuous service delivery for the Local Land Charge Service</p> <ul style="list-style-type: none"> 100% of Local Land Charge searches within 10 working days; 95% within 5 working days 	<p>100% of searches responded to within 10 working days 98.6% of searches responded to within 5 working days Average days to respond – 4 working days</p>	<p>Maggie Camp- Legal Services Manager Paula Holmes- Local Land Charges Officer & Paralegal Victoria Higham - Information Officer</p>		<p>97% of searches responded to within 10 working days 73% of searches responded to within 5 working days Average days to respond – 5 working days</p>
To provide a comprehensive and qualitative legal service		<p>Provide legal support for committees when necessary.</p> <p>100% attendance at committees where necessary</p>	<p>100% supported</p>	<p>Maggie Camp- Legal Services Manager Tim Driver – Planning Lawyer (pt)</p>		<p>100% supported</p>
To provide a comprehensive and qualitative legal service	<p>A customer driven efficient Council with a “can do” attitude and pro business approach and commercially focused to ensure financial self sufficiency for the tax payer.</p>	<p>Ensure car parking appeals and enforcements comply with the following timescales;</p> <p>80% of appeals responded to within 10 working days</p> <p>100% within 20 working days</p>	<p>97% of appeals responded to within 10 working days.</p> <p>100% within 20 working days.</p>	<p>Maggie Camp- Legal Services Manager Paula Holmes – Local Land Charges Officer & Paralegal</p>		<p>212 Appeals received – 91% of appeals responded to within 10 working days.</p> <p>100% responded to within 20 working days.</p>
To provide a comprehensive and qualitative legal service		<p>Ensure that the timescales set out in the Transparency Code are complied with and manage information data on the Council’s website: Open data, Disclosure log and Officer Decisions</p> <p>100% annually or quarterly for datasets and as soon as completed disclosure log and officer decisions.</p>	<p>100% annually or quarterly for datasets and as soon as completed for disclosure log and officer decisions.</p>	<p>Maggie Camp- Legal Services Manager Victoria Higham – Information Officer</p>		<p>97% annually or quarterly for datasets and as soon as completed for disclosure log and officer decisions.</p> <p>(*missing one dataset for Asset Register, have chased repeatedly)</p>
		<p>Deliver an effective, accurate and transparent FOI/EIR service.</p> <p>100% of responses within 10 working days (unless the FOI request involves further in-depth research but the service will ensure that the customer is kept informed)</p>	<p>95% responses in 20 working days 67% responses in 10 working days Requests: 495 Days to respond: 0-5 = 53% 6-10 = 14% 11-15 = 14% 16-20 = 14% 20+ = 5%</p>	<p>Maggie Camp- Legal Services Manager Victoria Higham - Information Officer Paula Holmes – Local Land Charges Officer & Paralegal</p>		<p>93% responses in 20 working days</p> <p>69% responses in 10 working days Requests: 526 Days to respond: 0-5 = 57% 6-10 = 12% 11-15 = 6% 16-20 = 18% 20+ = 5% Clarification = 2%</p>

Ensure that staff have all the necessary skills to maximise their input service delivery		To support the continued professional development of the team to ensure that they are meeting with personal and professional career development opportunities	The service continues to meet with the professional and statutory requirements for CPD.	Maggie Camp- Legal Services Manager Tim Driver – Planning Lawyer (pt) Victoria Higham - Information Officer		100% compliance and with an average of 16 hours professional development per team member
		100% compliance and with an average of 16 hours professional development per member of the team				
		100% of appraisals completed by June 2018	100% of appraisals completed.	Maggie Camp- Legal Services Manager		100% appraisals completed by 31 st March 2018
Ensure that the Council's corporate risks are managed effectively and mitigations are put in place to reduce impact.	A customer driven efficient Council with a “can do” attitude and pro business approach and commercially focused to ensure financial self sufficiency for the tax payer.	To regularly review corporate risks associated with the Council's legal requirements. The current risks to the Authority are as follows: Compliance with General Data Protection Regulations and Data Protection Act 2018	Implementing internal action plan	Maggie Camp- Legal Services Manager Tim Driver – Planning Lawyer (pt) Victoria Higham – Information Officer Paula Holmes – Local Land Charges Officer & Paralegal		All front facing aspects of General Data Protection Regulations implemented by 25.5.2018 and ongoing compliance and implementation of internal processes/documentation with full compliance by May 2021.

Information and Communication Technology Services Delivery

Plan

2019 - 2020

Overview of the service

Information and Communication Technology (ICT) is vital in enabling the Council's various departments and partner organisations to deliver cost-effective services to the public. The ability of the Council to provide these services relies heavily on a stable, reliable and accessible ICT infrastructure which is flexible enough to accommodate swift changes in governance, legislation or service model change.

ICT supports business change and development through the implementation of new affordable technologies delivered by astute project management and backed up with the appropriate user training. ICT manages the security and integrity of all the Council's electronic data and holds the information in compliance with regulatory standards.

The service is currently led by the ICT Manager.

Service and Support including Helpdesk

Helpdesk

Responsible for 1st line support of applications, hardware, consumables, staff and Members across the Council escalating any calls that cannot be resolved at first point of contact through to 2nd/3rd line support and to the Web Team and following through to a successful conclusion.

Other responsibilities include; procurement, asset management, reporting, licensing, change management, budget monitoring and administration of ICT processes required for staff starting/leaving the authority and supporting the ICT Team

ICT 2nd Line support

Responsible for the 1st / 2nd line support of applications, staff and Members across the Council escalating any calls that were not resolved at first point of contact by the Help Desk to either the ICT Technical Support team or the relevant 3rd party support vendor and through to a successful conclusion.

Other responsibilities include; application/system administration and development, project management, training and business process re-engineering, accuracy and completeness of the Local Land and Property Gazetteer (LLPG) feeding into the National Land and Property Gazetteer and liaising with Ordnance Survey. Responsible for the availability and maintenance of the Council's spatial information held electronically across the Councils systems.

Street Naming & Numbering (STNN)

Responsible for the administration of the street naming and numbering process, to ensure that all properties in the district are officially addressed. Ensuring the legal framework for the operation of the Street Naming and Numbering service is adhered to and that proper protocols for determining official street names and numbers are in place. Other responsibilities include; liaising with Councillors (Parish/Town/City/Ward/County), Emergency Services, Royal Mail, property developers and general public, invoicing, budget management, procurement and policy review.

ICT System Admin/Network Management

Responsible for infrastructure management, system monitoring, information security, network security and compliance, remote access, capacity planning and availability, data backup and restoration, disaster recovery and business continuity.
 Also responsible for 2nd / 3rd line support of all hardware, applications, staff, and Members reported to them via the ICT Service Desk or Support Officers, escalating any calls as necessary to the relevant 3rd party support vendor and through to a successful conclusion.

Cost of service (ICT and Street Naming and Numbering)

The total cost of the Service for 2019/2020 - £865,794
 The total income from the Service for 2019/20- £29,451 (From support fees to the trading companies and street naming and numbering application)
 Net Budget 2019/20 - £836,343

Staffing information

Staffing Resources allocated to the ICT Service are as follows:

- 1 x ICT Manager
- 1 x ICT Service and Support Team Leader
- 2 x ICT Application Support Officers
- 2 x ICT Desktop Analysts (1no Vacant)
- 1 x ICT Helpdesk Advisor
- 1 x Network/System Admin Team Leader
- 2 x Network/System Admin Officers
- 1 x ICT and Data Support Officer (GIS)
- 1 x ICT Apprentice (Vacant)

The Council’s ICT Service Delivery Champions are Cllrs Paul Cox and Mike Bradley

The ICT service fits in with the Corporate Priority of helping to ensure “A customer driven Council with a “can-do” attitude and pro business approach and commercially focussed to ensure financial self-sufficiency for the tax payer”

Forward planning for Councillors

Proposed date of decision	Item	Service Area	Committee
By June 2019	Disaster Recovery Appraisal	ICT	TBC



Commitments towards our Vision

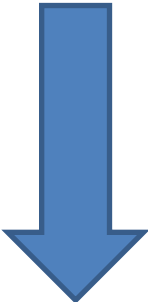


ICT- Service Delivery Plan 2019/2020











Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale	Baseline from previous year/output from previous year	Owner and co-owners
Ensure a responsive and proactive service is provided to all of our customers	Delivering a financially sound and well-managed Council	Close 90% of Service desk incidents and service requests within the Service level agreement	74% of all tickets 94.2% of Priority 1 tickets	ICT Service and Support Team Leader
		Continue to offer our customers Bi monthly ICT drop-in sessions	The re-introduction of the Drop in Sessions commenced in October following the staffing restructure and recruitment. Drop in Session have taken place in October, December 2018 and March 2019 with a further session planned for April.	ICT Service and Support Team Leader
		Ensure that internal and external networks and systems are stable and reliable and fit for purpose Network - @ 99% uptime Systems - @99% uptime	100% Network Uptime 98.8% Application and Software Unplanned Downtime	ICT System Admin/Network Team Leader
Ensure that ICT Services maximises possible efficiency savings		Assist and support all departments when ICT Software/hardware is required, renewed or replaced, ensuring that it is fit for business and adds value for money.	New Performance Measure	ICT Manager
To create a culture of continual service improvement and positive transformation		Complete an organisational wide application review and create a prioritised programme for upgrades and new software. – by end of Q1	Not completed on time due to capacity issues	ICT Manager
		Attend Team Meetings and meet with Service Leads to establish business requirements. Help, assist and advise on how to move new initiatives forward	New performance measure	ICT Manager
Provide a responsive, value for money Street Naming & Numbering Service		Royal Mail to be notified within 5 working days of receipt of payment and valid street naming and numbering application	New Performance measure	ICT Service and Support Team Leader
		Street Naming and Numbering schemes to be sent to customer with 5 working days of receipt of postcode from Royal Mail	New Performance Measure	ICT Service and Support Team Leader
		Adopt/Object new street names within 1 month (in accordance with Street Naming and Numbering Legislation and policy) of receipt of full payment and valid application	100%	ICT Service and Support Team Leader





Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale	Baseline from previous year/output from previous year	Owner and co-owners
Provide technically skilled, motivated and engaged staff to deliver an efficient and effective ICT Service		To undertake staff appraisals within time frame set by HR ensuring all staff complete documentation to enable feedback and sign off. Training needs identified and new accountabilities set.	All appraisals booked for March 2019.	ICT Manager
Ensure that the Council's corporate risks are managed effectively and mitigations are put in place to reduce impact.		To regularly review higher level corporate risks, including: Security and Infiltration of the ECDC Network Disaster Recovery Plan Backup of ECDC Data	A review of available software is currently being undertaken of intrusion protection and intrusion detection software to protect our network from cyber-attacks. A review of the existing Disaster Recovery Plan and Site commenced in January. ICT have identified that a programmed test of recovery needs to be considered as part of the Disaster Recovery Plan.	ICT System Admin/Network Team Leader
Maintain the security and resilience of ICT systems and adhere to regulations		Ensure the Council is awarded an Annual PSN Compliance Certificate to maintain access to secured services- ensuring all servers remain compliant and in support with Microsoft for security updating.	The Annual Audit of the Council Systems has taken place, the report indicated no Severe issues, and only 13 high risk, all have been remedy and a full pass of the annual PSN Compliance has been awarded	ICT System Admin/Network Team Leader
		Rewrite ICT Information Security Policies to ensure compliance with current regulations and simplify for staff and members – end of Q1	New performance measure	ICT Manager ICT Service and Support Team Leader ICT System Admin/Network Team Leader
		Review disaster recovery plans with recommendations by end of Q1 Implement approved DR requirements. By end of Q4	New performance measure	ICT System Admin/Network Team Leader
		Review and install an Intrusion Prevention System and Intrusion Detection System to allow the ICT Team to monitor and give an internal overview of the entire network and systems to help highlight and prevent intrusions at first point of entry alongside the firewall, system errors and server failures, improving the security of the network and allowing the team to be proactive and ensuring compliance with GDPR and Data Protection Act 2018 . By end of Q2	New performance measure	ICT System Admin/Network Team Leader

ICT- End of year report 2018-2019

Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale	Baseline from previous year/output from previous year	Owner and co-owners	Status (at 6 month stage)	Outcome or output (at 6 month stage)
Ensure a responsive and proactive service is provided to all of our customers	Delivering a financially sound and well-managed Council	Close 90% of Service desk incidents and service requests within the Service level agreement	89.8% until end of December 2017	ICT Service and Support Team Leader		<p>* 74% of all tickets * 94.2% of all Priority 1 tickets met the service level agreement of being resolved in 4 hours. "Priority 1" is used when an IT system or service is wholly down/unavailable.</p> <p>The implementation of the new Help Desk Software has meant a change in the data structure and reporting functionality of placing a ticket on hold when waiting for a response from the customer. This has adversely affected this output figure and something we need to consider going forward.</p>
		Continue to offer our customers ICT drop-in sessions - Offer Bi-monthly sessions (every two)	Held every two months.	ICT Service and Support Team Leader		<p>The re-introduction of the Drop in Sessions commenced in October following the staffing restructure and recruitment.</p> <p>Drop in Session have taken place in October, December 2018 and March 2019 with a further session planned for April.</p>
		Ensure that internal and external networks are stable and reliable and fit for purpose @ 99% uptime	98%	ICT System Admin/Network Team Leader		<p>Network Uptime: 100%</p> <p>Uptime of Applications and Software that were affected by unplanned Maintenance 98.8%</p>

Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale	Baseline from previous year/output from previous year	Owner and co-owners	Status (at 6 month stage)	Outcome or output (at 6 month stage)
<p>Ensure that ICT Services maximises possible efficiency savings</p> <p>To create a culture of continual service improvement and positive transformation</p>		<p>Review ICT contracts to help reduce total cost of contracts, whilst ensuring a high level of service Provide a financial savings and present these to Committee. By end of Q4</p>	<p>100% of ICT contracts reviewed</p>	<p>ICT Manager</p>		<p>This element will be carried out as part of the organisation wide application review. This element will be included to establish the current status of both hardware and software contracts and Services requirements. However due to the current capacity limitations this measure won't be completed until next year, which will also give the service the opportunity to review any cost savings.</p>
		<p>Complete an organisational wide application review and create a prioritised programme for upgrades and new software. – by end of June 2018</p>	<p>Six month plan of items requiring implementation has been draw up. To be reviewed again in June 2018.</p>	<p>ICT Manager ICT Service and Support Team Leader ICT System Admin/Network Team Leader</p>		<p>Due to the priorities required by the business, this project is only now commencing. The ICT Team are currently working on identifying all software and versions to help identify any unsupported software and all those in need of upgrade. All software will be identified and a programme of updates or replacement software will be drawn up.</p>
		<p>Introduction of Mobile Working (rollout laptops and tablets for site visiting officers) along with generation of bring your own devise policy – end of Q3</p>	<p>New performance Measure</p>	<p>ICT System Admin/Network Officer</p>		<p>All visiting officers have now received a mobile device, with mobile app delivered to Building Control. Planning, Planning Enforcement and Licensing ordered and awaiting date of delivery from supplier. BYOD policy is currently being addressed, security compliance must be taken into consideration.</p>

Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale	Baseline from previous year/output from previous year	Owner and co-owners	Status (at 6 month stage)	Outcome or output (at 6 month stage)
Provide a responsive, value for money GIS and Street Naming & Numbering Service		All street numbering schemes delivered within 10 working days of receipt of payment.	80%	ICT Manager		50% of all valid applications from April 2018 have been dealt with within the 10 working day target.
		Adopt new street names within 1 month of receipt of payment.	80%	ICT Manager		100% - All new road names have been adopted within 1 calendar month.
Provide technically skilled, motivated and engaged staff to deliver an efficient and effective ICT Service		To undertake staff appraisals within time frame set by HR ensuring all staff complete documentation to enable feedback and sign off. Training needs identified and new accountabilities set.	All appraisals booked to take place during March 2019.	ICT Manager		Regular one to ones are being held, in preparation for the annual appraisal. All appraisals are booked for March 2019.
		Meet monthly with the ICT Service Delivery Champions.	Monthly meeting	ICT Manager		Regular meetings with the ICT Champions have taken place, and it was agreed at the November meeting for these to be Bi-monthly.
Ensure that the Council's corporate risks are managed effectively and mitigations are put in place to reduce impact.		To regularly review higher level corporate risks, including:	On going	ICT Manager ICT System Admin/Network Team Leader		A review of available software is currently being undertaken of intrusion protection and intrusion detection software to protect our network from cyber-attacks.
		Security and Infiltration of the ECDC Network Disaster Recovery Plan Backup of ECDC Data				A review of the existing Disaster Recovery Plan and Site has commenced in January. The team carry out a daily check to ensure the backup of ECDC data has been successful. ICT have identified that a programmed test of recovery needs to be

Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale	Baseline from previous year/output from previous year	Owner and co-owners	Status (at 6 month stage)	Outcome or output (at 6 month stage)
Maintain the security and resilience of ICT systems and adhere to regulations						considered and this will be included as part of the Disaster Recovery Plan.
		Ensure the Council is awarded an Annual PSN Compliance Certificate to maintain access to secured services.	Annual compliance	ICT System Admin/Network Officer		The Annual Audit of the Council Systems has taken place, the report indicated no Severe issues, and only 13 high risk, all have been remedy and a full pass of the annual PSN Compliance has been awarded
		Review of ICT security policies -end of Q4	New performance measure	ICT Manager		The existing ICT Security Policies are currently under review, following an initial review of the ICT Information Security Policy which has highlighted the need for a rewrite to simplify and bring in line with current legislation (e.g GDPR, Data Protection Act 2018 and PSN)
		Review disaster recovery plans and implement DR requirements. By end of Q4	New performance measure	ICT System Admin/Network Team Leader		A review of the existing Disaster Recovery Plan and Site has commenced in January.
		Upgrade all servers to appropriate level to continue to meet PSN requirements and vendor support – end Q4	New performance measure	ICT System Admin/Network Team Leader		All servers currently meet Vendor requirements for the supplied software and meet the PSN requirements

Infrastructure and Strategic Housing Service Delivery Plan

2019/2020

Overview of the service

The Infrastructure and Strategic Housing team is responsible for three key areas; developer contributions (CIL & S106), facilitating delivery of infrastructure to support growth, including facilitating the delivery of the North Ely Development and enabling the delivery of genuinely affordable housing, in particular helping local communities to develop Community Land Trusts.

Developer Contributions

S106 - The team is responsible for monitoring development for the timely collection of S106 contributions; advising on the compliance of expenditure of S106 contributions; assisting in negotiations of Section 106 Agreements on major developments; and ensuring Section 106 contributions comply with the statutory tests.

CIL - The team is responsible for the administration of CIL once planning permission first permits the development, i.e. once a liability notice has been issued; determining applications for relief; collection of CIL contributions; enforcement of CIL; advising on CIL reviews; producing the Regulation 123 list; and producing the Annual Delivery Plan. This funding is vital for the delivery of infrastructure across the district and of the Council's Corporate Priorities.

Delivery of Infrastructure

Where new infrastructure is required to facilitate growth, the Infrastructure and Strategic Housing team assist, wherever possible, the relevant stakeholder will deliver such infrastructure. Such assistance extends to project management (whether in whole or in part), advising on developer contributions that could benefit the project, assistance with public consultations and leading on liaison with the relevant statutory body. The team is involved in many of the transport and infrastructure projects identified in the Corporate Priorities.

The Infrastructure and Strategic Housing team are also responsible for co-ordinating the aspirations for the North Ely Development through effective stakeholder liaison and engagement to ensure, wherever possible, the development accords with the vision set out in the Draft Supplementary Planning Document for North Ely.

Strategic Housing

The role of the Strategic Housing Enabler is to plan and facilitate the delivery of new affordable housing across the district. This is done at a strategic level by developing strategies and policies, contributing to the Councils Local Plan and the strategic housing market assessment of the local area, and securing investment into East Cambridgeshire housing market.

The role also involves identifying the need, type and tenure of housing required on residential sites, both market and affordable housing, and working with the Development Management team to ensure the planning process creates mixed and cohesive communities.

The CLT Advisor assists local people to establish Community Land Trusts (CLTs) by supporting them through the process, providing advice and guidance as necessary. The role also

involves marketing CLTs to encourage take up across the district and managing the Councils CLT Grant Scheme.

Cost of service

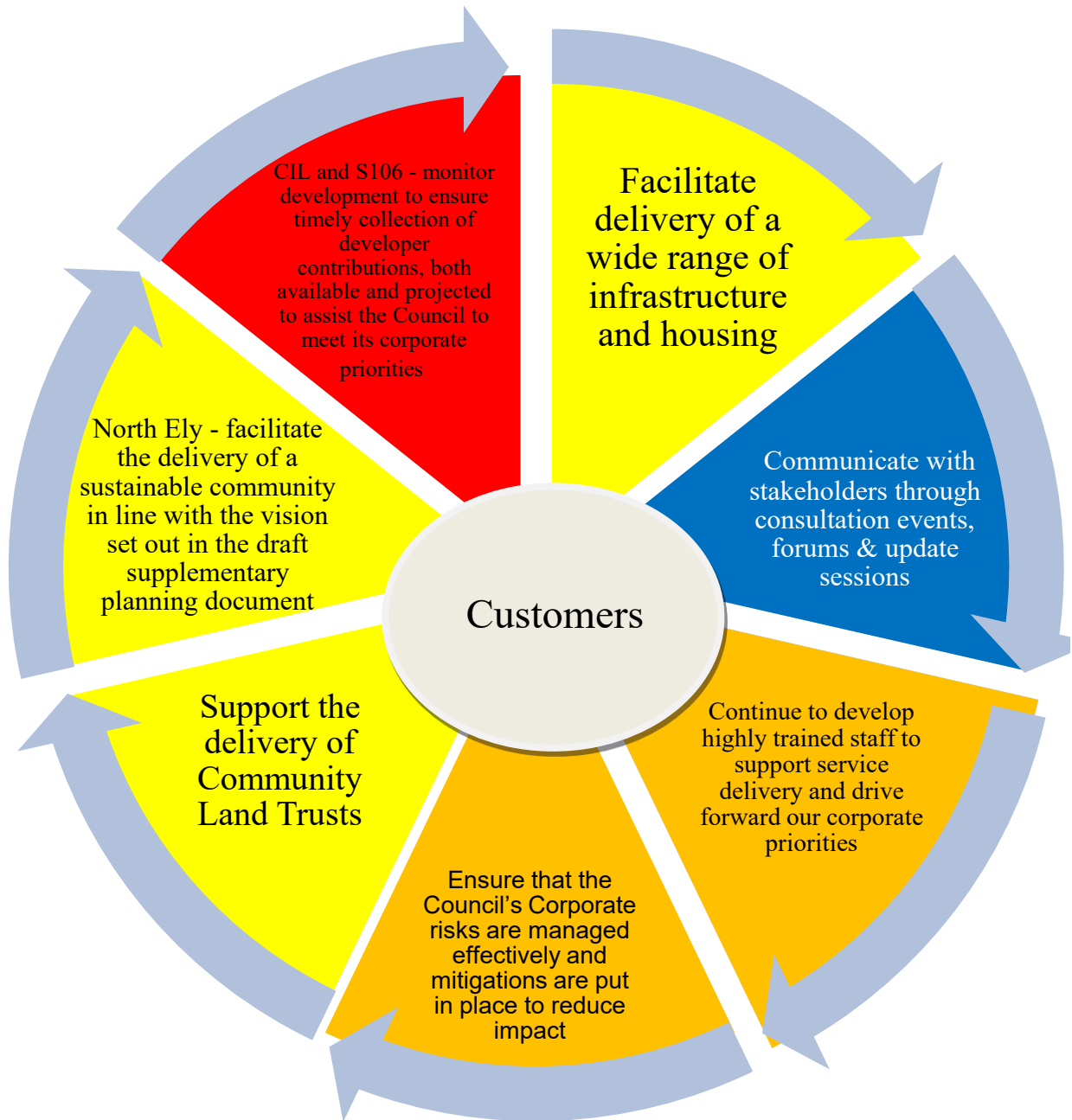
£224,191

Staffing information

The Infrastructure and Strategic Housing team comprises 1 full time Infrastructure and Strategy Manager, 1 full time Strategic Housing Enabler (1 year, fixed term), 1 part time Developer Contributions Officer (21 hours), 1 part time CIL Officer (25 hours) and 1 part time CLT Advisor (25 hours – 3 year secondment).

Forward planning for Councillors

Proposed date of decision	Item	Service Area	Committee
As required	CIL Regulation 123 List Amendments	Infrastructure and Strategic Housing	Full Council
28 th March 2019	CIL Funding Allocations	Infrastructure and Strategic Housing	Resources and Finance Committee



Commitments towards our Vision

Infrastructure and Strategic Housing Service- Service Delivery Plan 2019-2020



Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner and co-owners
CIL and S106 – monitor development to ensure timely collection of developer contributions, both available and projected to assist the Council to meet its Corporate Priorities	Making East Cambridgeshire an even better place to live	100% compliant	100%	Developer Contributions Officer- Angela Clarke
		Monitor development for compliance with requirement of either CIL or S106 and ensure collection of financial contribution and monitoring of public open space transfers.		CIL Officer-Zara Holland
	Appropriate developments with better infrastructure and improving Planning Service	6 monthly	6 monthly income figures provided and reported to Resources and Finance Committee.	Director, Commercial - Emma Grima
	Produce CIL and S106 projections to enable the Council to plan for infrastructure delivery and report to Corporate governance and Finance Committee			
		Evaluate 100% of project proposals submitted.	No project proposals submitted to date	Infrastructure and Strategy Manager- Sally Bonnett
		Lead S106 Project Group to provide information on S106 income and projected income to enable the Council to utilise S106 contributions to reduce expenditure from the base budget.		CIL Officer-Zara Holland
		100% of requests for assistance to be met.	100% of requests for assistance met.	Director, Commercial- Emma Grima
		Assist Development Management in the negotiation of Section 106 Agreements to ensure new communities and businesses are delivered with the infrastructure that is required to serve those new developments.		
Support the delivery of Community Land Trusts	Genuinely affordable housing by local people for local people.	10 meetings with existing East Cambridgeshire CLTs 1 Parishes Meeting Expand Housing Management services to 3 CLTs Re-design of website One new project to the planning stage	4 meetings held, plus CLT East had an exhibition stand at the Parish Forum held in January 2019. Visits also arranged for visitor from Australia, the National CLT Network, a representative from the Northern Ireland Government to visit Manor Farm, Stretham. Marketing materials updated	CLT Advisor – Debbie Wildridge

			CLT East Staff also spoke at several events including the Community-led Housing Event at the Maltings and the Open Eco Homes event on Cohousing and Community Land Trusts.	
Facilitate delivery of a wide range of infrastructure and housing	Making East Cambridgeshire an even better place to live	Quarterly reports produced and sent to Council Members - outlining progress of community infrastructure projects including North Ely, Soham station, and A14 improvements.	Quarterly reports produced and distributed to Council Members.	Infrastructure and Strategy Manager- Sally Bonnett
	Appropriate developments with better infrastructure and improving Planning Service	Maintain the Council's Register of Interest in Self Build and Custom House Building and forward details of planning applications including self build plots to those on the register.	Details of all planning applications received by the Council that, including self-build plots, have been sent to those on the register.	Infrastructure and Strategy Manager- Sally Bonnett Developer Contributions Officer- Angela Clarke
	Making it easier to get around the District and do business	100% of requests for assistance to be met.	100% of requests for assistance met.	Strategic Housing Enabler – Kim Langlely
		Provide an ongoing affordable housing S106 service to the planning team, negotiating and securing affordable housing on private developments in line with strategic requirements and planning policy through S106 agreements, Community land trust, rural exception sites and other means of provision where appropriate.		
		Provide an efficient financial review service to land owners and developers.	No requests received.	Strategic Housing Enabler – Kim Langlely
	By March 2020 Update the Strategic Housing Market assessment document.	The East Cambridgeshire Objectively Assessed Housing Need October 2016 report provides an updated objectively assessed need (OAN) for housing in East Cambridgeshire for the period 2014 to 2036. SHMA team continues to keep all of the datasets up to date so that the data is continuously up to date but they haven't produced a specific report.	Strategic Housing Enabler – Kim Langlely	
North Ely – facilitate the delivery of a sustainable community in line with the vision set out in the draft	Appropriate developments with better infrastructure and improving Planning Service	Work with partners to develop appropriate schemes for infrastructure and services to North Ely. Explore community facility requirements for the North Ely Development. Work with the applicants to ensure that infrastructure delivery is co-ordinated and in accordance with the planning applications.	The Planning Service has been working with the applicant on the discharge of planning conditions and this will be ongoing and feed into the other North Ely work areas. Assistance has been given as required.	Infrastructure and Strategy Manager- Sally Bonnett

Supplementary Planning Document				
Communicate with the relevant stakeholders through consultation events, forums and update sessions	A customer driven efficient Council with a "can do" attitude and pro business approach and commercially focused to ensure financial self sufficiency for the taxpayer	2 growth delivery newsletters	2 newsletters produced.	Developer Contributions Officer- Angela Clarke
		Produce 2 growth delivery newsletters to educate and inform the wider community on forthcoming plans in the district, and other items of interest, and any 'feel good' projects to promote the work of the District Council.		
		Visits as requested by Parish Councils	3 Parish Councils visited.	Director, Commercial- Emma Grima
		Continue the parish council liaison programme to educate and provide guidance to local councils on the community infrastructure levy and the meaningful proportion	Plus guidance has been given to others via telephone/e.mail.	
		March 2020	Consultation held and 6 new projects added to R123 List during 2018/19.	Infrastructure and Strategy Manager- Sally Bonnett
		Consult local parish councils and key stakeholders on the CIL Regulations 123 list and CIL Governance Plan which sets out what infrastructure may benefit from CIL funding and how the funding may be allocated	CIL Officer-Zara Holland	
Continue to develop highly trained staff to support service delivery and drive forward our corporate priorities	Appropriate developments with better infrastructure and improving Planning Service	1 workshop	Presentation given at Parish Forum.	Infrastructure and Strategy Manager- Sally Bonnett
		Hold an annual CIL/R123 List workshop held to give details of the process for applying for CIL funding to parish councils and other interested parties		CIL Officer-Zara Holland
		Monthly	Monthly reviews undertaken.	CIL Officer-Zara Holland
		Review all existing service web pages to ensure that only up to date accurate and relevant information is live on the Councils website		
Ensure that the Council's Corporate risks are managed effectively and mitigations are put in place to reduce impact		2 events	No events attended.	Infrastructure and Strategy Manager- Sally Bonnett
		Attend CIL and S106 training when available to ensure staff are well informed and up to date with the procedures and required legislation		
		100%	100%.	Infrastructure and Strategy Manager- Sally Bonnett
		Ensure that all staff appraisals are completed annually and within the time frame set by HR		
		To regularly review risks associated with Infrastructure and Strategic Housing, including:	Review quarterly.	Infrastructure and Strategy Manager- Sally Bonnett
		Monitoring CIL and S106 income		

Infrastructure and Strategic Housing Service Delivery Plan

2019/2020

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The Infrastructure and Strategic Housing team are also responsible for co-ordinating the aspirations for the North Ely Development through effective stakeholder liaison and engagement to ensure, wherever possible, the development accords with the vision set out in the Draft Supplementary Planning Document for North Ely.

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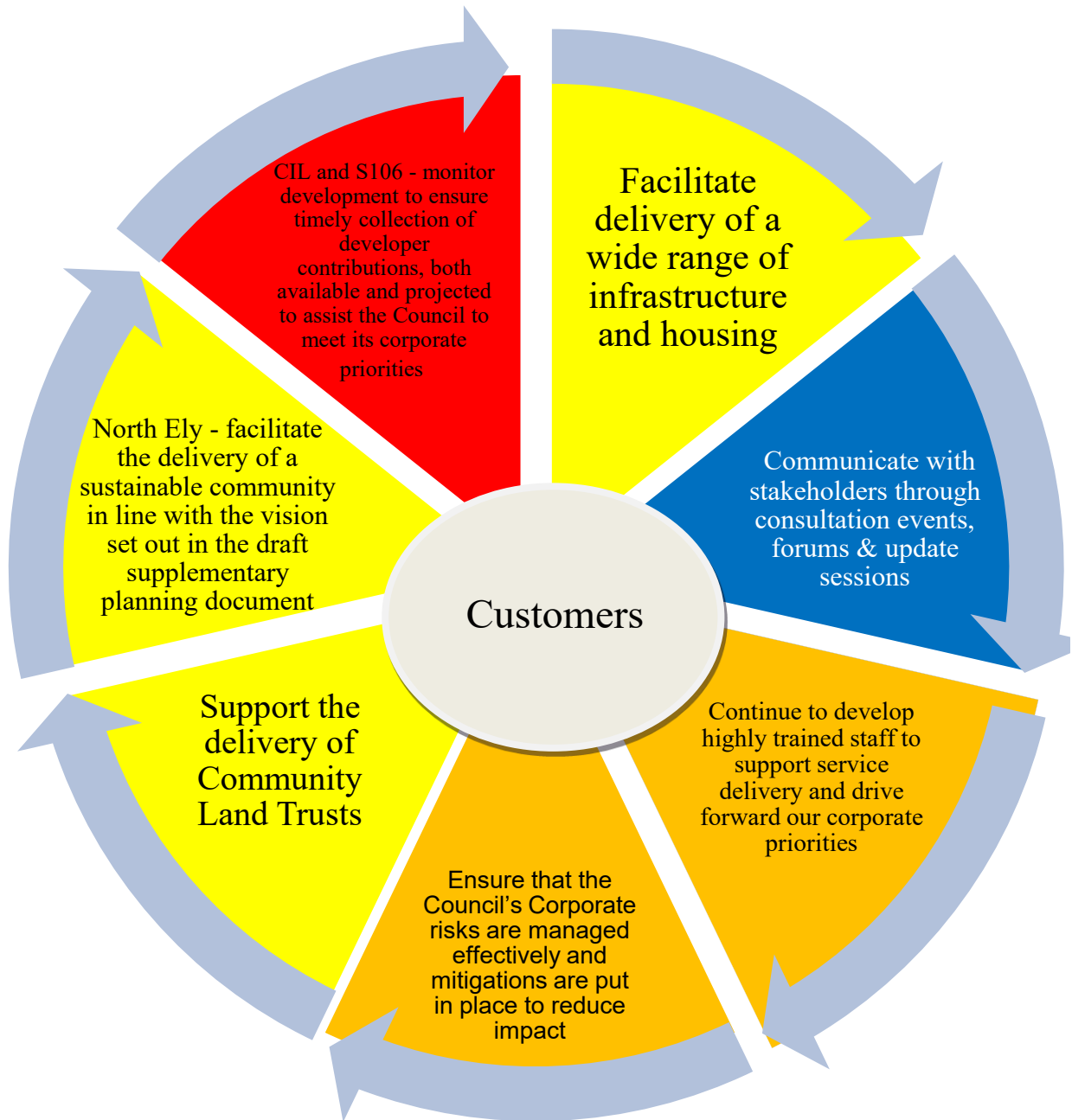
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Commitments towards our Vision

Infrastructure and Strategic Housing Service- Service Delivery Plan 2019-2020



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	Produce CIL and S106 projections to enable the Council to plan for infrastructure delivery and report to Corporate governance and Finance Committee			
		Evaluate 100% of project proposals submitted.	No project proposals submitted to date	Infrastructure and Strategy Manager- Sally Bonnett
		Lead S106 Project Group to provide information on S106 income and projected income to enable the Council to utilise S106 contributions to reduce expenditure from the base budget.		CIL Officer-Zara Holland
		100% of requests for assistance to be met.	100% of requests for assistance met.	Director, Commercial- Emma Grima
		Assist Development Management in the negotiation of Section 106 Agreements to ensure new communities and businesses are delivered with the infrastructure that is required to serve those new developments.		
Support the delivery of Community Land Trusts	Genuinely affordable housing by local people for local people.	10 meetings with existing East Cambridgeshire CLTs 1 Parishes Meeting Expand Housing Management services to 3 CLTs Re-design of website One new project to the planning stage	4 meetings held, plus CLT East had an exhibition stand at the Parish Forum held in January 2019. Visits also arranged for visitor from Australia, the National CLT Network, a representative from the Northern Ireland Government to visit Manor Farm, Stretham. Marketing materials updated	CLT Advisor – Debbie Wildridge

			CLT East Staff also spoke at several events including the Community-led Housing Event at the Maltings and the Open Eco Homes event on Cohousing and Community Land Trusts.	
Facilitate delivery of a wide range of infrastructure and housing	Making East Cambridgeshire an even better place to live	Quarterly reports produced and sent to Council Members - outlining progress of community infrastructure projects including North Ely, Soham station, and A14 improvements.	Quarterly reports produced and distributed to Council Members.	Infrastructure and Strategy Manager- Sally Bonnett
	Appropriate developments with better infrastructure and improving Planning Service	Maintain the Council's Register of Interest in Self Build and Custom House Building and forward details of planning applications including self build plots to those on the register.	Details of all planning applications received by the Council that, including self-build plots, have been sent to those on the register.	Infrastructure and Strategy Manager- Sally Bonnett Developer Contributions Officer- Angela Clarke
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		Provide an ongoing affordable housing S106 service to the planning team, negotiating and securing affordable housing on private developments in line with strategic requirements and planning policy through S106 agreements, Community land trust, rural exception sites and other means of provision where appropriate.		
		Provide an efficient financial review service to land owners and developers.	No requests received.	Strategic Housing Enabler – Kim Langlely
	By March 2020 Update the Strategic Housing Market assessment document.	The East Cambridgeshire Objectively Assessed Housing Need October 2016 report provides an updated objectively assessed need (OAN) for housing in East Cambridgeshire for the period 2014 to 2036. SHMA team continues to keep all of the datasets up to date so that the data is continuously up to date but they haven't produced a specific report.	Strategic Housing Enabler – Kim Langlely	
North Ely – facilitate the delivery of a sustainable community in line with the vision set out in the draft	Appropriate developments with better infrastructure and improving Planning Service	Work with partners to develop appropriate schemes for infrastructure and services to North Ely. Explore community facility requirements for the North Ely Development. Work with the applicants to ensure that infrastructure delivery is co-ordinated and in accordance with the planning applications.	The Planning Service has been working with the applicant on the discharge of planning conditions and this will be ongoing and feed into the other North Ely work areas. Assistance has been given as required.	Infrastructure and Strategy Manager- Sally Bonnett

Supplementary Planning Document				
Communicate with the relevant stakeholders through consultation events, forums and update sessions	A customer driven efficient Council with a "can do" attitude and pro business approach and commercially focused to ensure financial self sufficiency for the taxpayer	2 growth delivery newsletters	2 newsletters produced.	Developer Contributions Officer- Angela Clarke
		Produce 2 growth delivery newsletters to educate and inform the wider community on forthcoming plans in the district, and other items of interest, and any 'feel good' projects to promote the work of the District Council.		
		Visits as requested by Parish Councils	3 Parish Councils visited.	Director, Commercial- Emma Grima
		Continue the parish council liaison programme to educate and provide guidance to local councils on the community infrastructure levy and the meaningful proportion	Plus guidance has been given to others via telephone/e.mail.	
		March 2020	Consultation held and 6 new projects added to R123 List during 2018/19.	Infrastructure and Strategy Manager- Sally Bonnett
		Consult local parish councils and key stakeholders on the CIL Regulations 123 list and CIL Governance Plan which sets out what infrastructure may benefit from CIL funding and how the funding may be allocated		CIL Officer-Zara Holland
Continue to develop highly trained staff to support service delivery and drive forward our corporate priorities	Appropriate developments with better infrastructure and improving Planning Service	1 workshop	Presentation given at Parish Forum.	Infrastructure and Strategy Manager- Sally Bonnett
		Hold an annual CIL/R123 List workshop held to give details of the process for applying for CIL funding to parish councils and other interested parties		CIL Officer-Zara Holland
		Monthly	Monthly reviews undertaken.	CIL Officer-Zara Holland
		Review all existing service web pages to ensure that only up to date accurate and relevant information is live on the Councils website		
Ensure that the Council's Corporate risks are managed effectively and mitigations are put in place to reduce impact		2 events	No events attended.	Infrastructure and Strategy Manager- Sally Bonnett
		Attend CIL and S106 training when available to ensure staff are well informed and up to date with the procedures and required legislation		
		100%	100%.	Infrastructure and Strategy Manager- Sally Bonnett
		Ensure that all staff appraisals are completed annually and within the time frame set by HR		
		To regularly review risks associated with Infrastructure and Strategic Housing, including:	Review quarterly.	Infrastructure and Strategy Manager- Sally Bonnett
		Monitoring CIL and S106 income		

Strategic Planning Service – 2019-20

Overview of the service

The Service is responsible for setting a strategy for the sustainable development of East Cambridgeshire and planning for the delivery of residential and employment growth – including bringing forward key development sites and infrastructure projects.

The work includes assisting with the delivery of a number of the Council's Corporate Objectives, including delivering affordable housing/CLT schemes, improving infrastructure and improving local transport.

The key responsibilities of the team are set out below:

1. Responsible for the Local Plan and advising on its content. For 2019/20 this means setting out options for Member consideration in respect of whether or not to commence a review of its Local Plan, to replace the current 2015 adopted Local Plan. If Members agree to commence such a review, then the team will progress the early stages accordingly.
2. Facilitating, as part of a 'one-team' Council service, the delivery of key growth projects identified by the Council. This involves working across other teams and in partnership with landowners, developers, infrastructure providers and the local community in the first stages of scheme development (prior to commencement of formal pre-application discussions and submission of planning applications).
3. Producing Supplementary Planning Documents for specific topics where necessary – in conjunction with landowners, developers, local communities and other public bodies. These support, and add more details to, policies in the Local Plan.
4. Monitoring the delivery of growth and key development sites, through the collection and analysis of demographic, housing, economic and environmental data. Monitoring work also involves regular assessment of key development trends, viability assessments, market trends, future requirements and potential changes to the Council's growth strategy. This is a statutory requirement.
5. To provide policy advice and direction to the Development Management team on preliminary enquiries, planning applications and appeals and to provide general policy advice and guidance to landowners/developers and the public.
6. To assist Parish Councils in the production and adoption of Neighbourhood Plans. This is a statutory requirement.
7. Under the Section 20 (5) (c) of the Planning and Compulsory Purchase Act 2004, the Council is required to engage constructively with neighbouring Councils and other bodies to maximise the effectiveness of plan preparation. This may at times require joint working on plans or projects.
8. To respond to consultations at national and sub-regional level on proposed changes to national policy and guidance, and emerging strategy documents issued by other public bodies. This includes plans prepared by the Combined Authority.

Looking back to the Service Plan for 2018/19, the Service Area has been principally engaged in the preparation of the then emerging Local Plan. However, that Plan was withdrawn by Full Council in February 2019.

Cost of service

No directly employed staff are currently in post within the Service Area (see 'Staffing Information' below). However, an SLA is in place to 'share' Peterborough City Council's (PCC) planning policy staff resource, as agreed by Corporate Governance and Finance Committee in 2015, and updated in January 2018. A further update is presently being prepared, to reflect the withdrawal of the Local Plan, and to be consistent with this service plan.

For 19/20, that SLA, for strategic planning, is likely to be around £90,000 plus has the ability to secure additional support from PCC as needed. This is less than previous years, but is based on the assumption that work on a Local Plan review will not be substantial during the year.

Additional costs of the service are on an 'as needed' basis, covering, for example, essential external costs associated with printing consultation documents or assisting parish councils with any neighbourhood plan work.

Some costs of the service are off-set by one-off or limited time grants received from Government, such as Neighbourhood Planning Grants and Brownfield Register Grants.

Staffing information

The Strategic Planning Service Area at the time of preparing this service plan consists of:

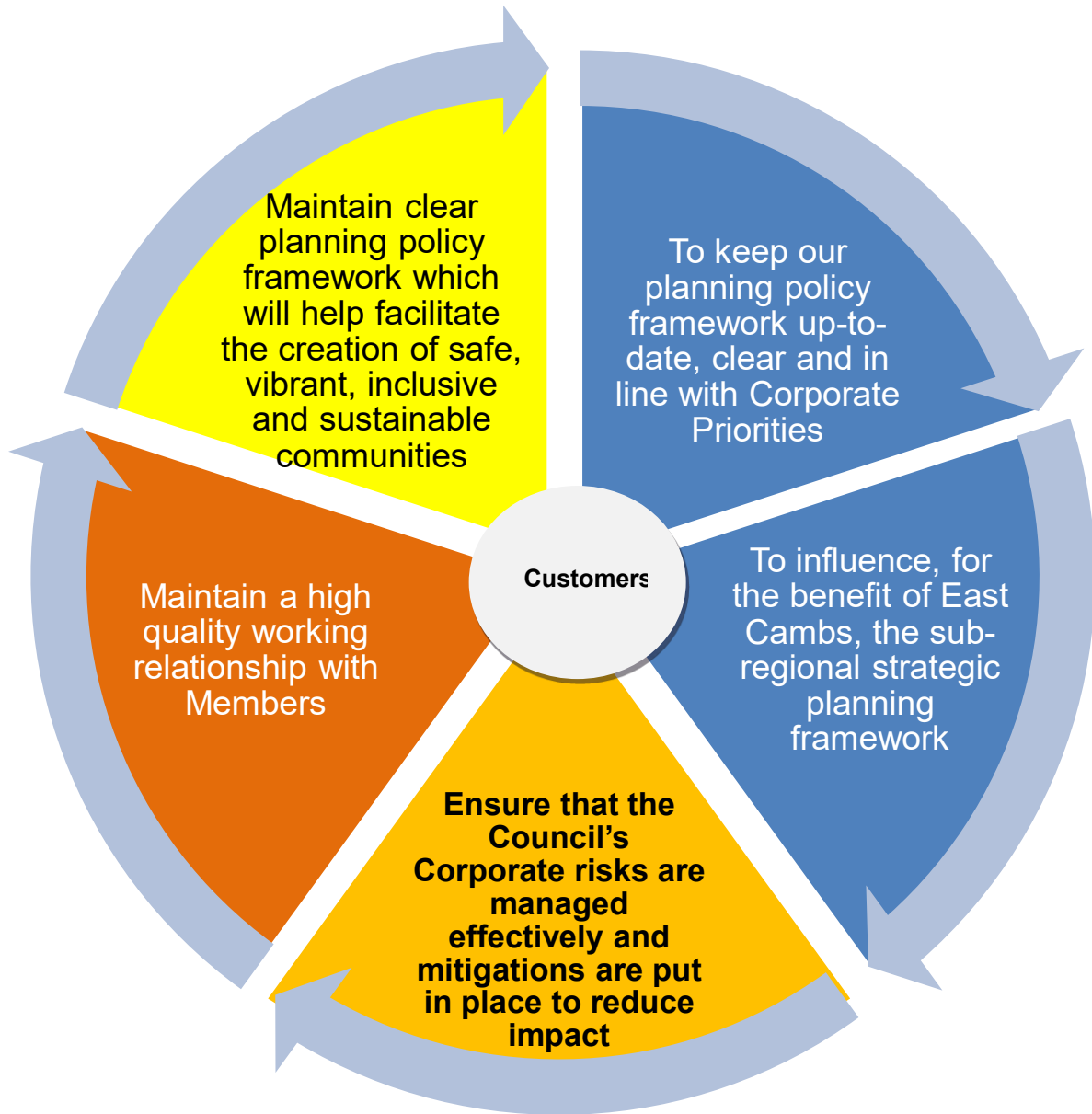
3FTE Manager and Officer support via the PCC SLA arrangement, plus additional 'call-off' support as and when required and agreed by the Director – Commercial.

There are no ECDC directly employed staff in the Service Area.

However, for 19/20, it is scheduled to drop to around 1.5FTE (and the cost likewise dropping, as noted above).

Forward planning for Councillors

Proposed date of decision	Item/Event/ Project Stage	Service Area	Committee
July 2019	Full Council to consider options in relation to commencing (or not) a Local Plan review.	Strategic Planning	Full Council
Between July 2019-March 2020	Full Council to receive draft Supplementary Planning Documents to approve for the purpose of public consultation, in support of the Local Plan 2015. Details to be confirmed.	Strategic Planning	Full Council
Between July 2019-March 2020	Subject to above and due consultation having taken place, Full Council to receive Supplementary Planning Documents to approve for adoption. Details to be confirmed.	Strategic Planning	Full Council



Commitments towards our Vision

Strategic Planning Service Delivery Plan 19/20



Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner and co-owners
Maintain a clear planning policy framework which will help facilitate the creation of safe, vibrant, inclusive and sustainable communities	(2)A Fantastic Place to Live, Work and Visit	Continually review all existing service web pages to ensure that only up to date, accurate and relevant information is live on the Council's website. Ongoing.	Thorough update took place 2017/18, and again in February 2019	Strategic Planning-Richard Kay- Strategic Planning Manager Edward Dade-Strategic Planning Officer Harj Kumar-Strategic Planning Officer
	(3)Genuinely affordable housing			
	(4) New Jobs and Funding	Publication of an Authority's Monitoring Report (AMR) covering period to 31 March 2019, which reports on the performance of the previous year in terms of planning matters (statutory item). By 31 December 2019, but aim for September 2019.	AMR last published in Dec 2018	Strategic Planning-Richard Kay- Strategic Planning Manager Edward Dade-Strategic Planning Officer Harj Kumar-Strategic Planning Officer
	(5)Improved Infrastructure.			
To keep our planning policy framework up-to-date, clear and in line with corporate priorities	(2)A Fantastic Place to Live, Work and Visit	Present to Members options in terms of commencing a Local Plan Review.	Local Plan adopted 2015 A subsequent emerging Local Plan was withdrawn in February 2019.	Strategic Planning-Richard Kay- Strategic Planning Manager Edward Dade-Strategic Planning Officer Harj Kumar-Strategic Planning Officer
	(3)Genuinely affordable housing	July 2019		
	(4) New Jobs and Funding	Review Supplementary Planning Documents and put any updated / new ones to Full Council for approving for the purpose of public consultation. Details to be confirmed.	N/A	Strategic Planning-Richard Kay- Strategic Planning Manager Edward Dade-Strategic Planning Officer Harj Kumar-Strategic Planning Officer
	(5)Improved Infrastructure.			
(6)Improving Local Transport.	Work with those communities wishing to undertake Neighbourhood Planning, ensure ECDC meets its statutory requirements. Timing and demand uncertain, due to lead being Parish Councils. Ongoing.	Advice regularly given to communities, and especially parish councils. Eight Parish Councils are designated as Neighbourhood Areas, one of which, Fordham, has a 'made' (adopted) Neighbourhood Plan.	Strategic Planning-Richard Kay- Strategic Planning Manager Edward Dade-Strategic Planning Officer Harj Kumar-Strategic Planning Officer	
To influence, for the benefit of East Cambs, the sub-regional strategic planning framework	(2)A Fantastic Place to Live, Work and Visit	Play an active role in sub-regional strategic planning work, including attendance at Cambridgeshire and Peterborough Planning Policy Forum (every 6 weeks) and contributing to Combined Authority strategic planning activities. Ongoing.	Mostly Ongoing, though the Combined Authority is a new area with the potential for considerable new Strategic Planning activities	Strategic Planning-Richard Kay- Strategic Planning Manager Edward Dade-Strategic Planning Officer Harj Kumar-Strategic Planning Officer
(3)Genuinely affordable housing				
(4) New Jobs and Funding				
	(5)Improved Infrastructure.			





Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner and co-owners
	(6) Improving Local Transport.			
Maintain high quality working relationship with Members	(1) Delivering a Financially Sound and Well Managed Council	To provide regular updates to Members on the work of the Strategic Planning Service and to provide an opportunity to work in partnership on key issues/areas of work.	Briefings as required.	Strategic Planning-Richard Kay- Strategic Planning Manager Edward Dade-Strategic Planning Officer Harj Kumar-Strategic Planning Officer
Ensure that the Council's Corporate risks are managed effectively and mitigations are put in place to reduce impact	(1) Delivering a Financially Sound and Well Managed Council	To regularly review higher level corporate risks including: <ul style="list-style-type: none"> • New legislation, impacting on work in progress • New legislation, resulting in a resource pressure to implement • Status of policies within the Local Plan, resulting in resource implications, reputational risks, and unplanned for development. 	Ongoing	Strategic Planning-Richard Kay- Strategic Planning Manager Edward Dade-Strategic Planning Officer Harj Kumar-Strategic Planning Officer

Commitments towards our Vision

Strategic Planning End of Year report 2018/2019



Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner and co-owners	Status (at end of year)	Outcome or output (at end of year)
Maintain a clear planning policy framework which will help facilitate the creation of safe, vibrant, inclusive and sustainable communities	(2)A Fantastic Place to Live, Work and Visit	Continually review all existing service web pages to ensure that only up to date, accurate and relevant information is live on the Council's website. Ongoing.	Thorough update took place 2017/18	Strategic Planning-Richard Kay- Strategic Planning Manager Edward Dade-Strategic Planning Officer Harj Kumar-Strategic Planning Officer		Ongoing process. Website content regularly reviewed and updated.
	(3)Genuinely affordable housing					
	(4) New Jobs and Funding	Publication of an Authority's Monitoring Report (AMR) covering period to 31 March 2018, which reports on the performance of the previous year in terms of planning matters (statutory item). By 31 December 2018	AMR last published in Dec 2017	Strategic Planning-Richard Kay- Strategic Planning Manager Edward Dade-Strategic Planning Officer Harj Kumar-Strategic Planning Officer		AMR completed and published in December 2018.
	(5)Improved Infrastructure.					
(6)Improving Local Transport.	Prepare an updated Statement of Community Involvement (SCI), setting out how the Council will consult on a variety of planning matters, for approval by Full Council in first half of 2018/19	Last SCI adopted October 2015	Strategic Planning-Richard Kay- Strategic Planning Manager Edward Dade-Strategic Planning Officer Harj Kumar-Strategic Planning Officer		Updated SCI adopted by Full Council on 12 th July 2018	
To keep our planning policy framework up-to-date, clear and in line with corporate priorities	(2)A Fantastic Place to Live, Work and Visit	Continue a review of the Local Plan in line with statutory provisions. Ensure the Local Plan facilitates delivery of the Council's priorities. Examination of the Local Plan during 2018. Adoption by end of 2018.	3rd Draft Local Plan approved at Full Council October 2017	Strategic Planning-Richard Kay- Strategic Planning Manager Edward Dade-Strategic Planning Officer Harj Kumar-Strategic Planning Officer		Local Plan withdrawn from its examination. Full Council decision Feb 2019.
	(3)Genuinely affordable housing		Local Plan 'submitted' for examination February 2018			
	(4) New Jobs and Funding	Consider whether any Supplementary Planning Documents need to be approved by Full Council for the purpose of public consultation, in support of the emerging Local Plan. Details to be confirmed.	N/A	Strategic Planning-Richard Kay- Strategic Planning Manager Edward Dade-Strategic Planning Officer Harj Kumar-Strategic Planning Officer		Due to withdrawal of Local Plan, this activity could not proceed. Will be carried forward to 2019/20.
(5)Improved Infrastructure.						
(6)Improving Local Transport.						

Performance Measure	Link to Corporate Plan Priority	Target and reporting timescale (i.e. 6 monthly or annually)	Baseline from previous year/output from previous year	Owner and co-owners	Status (at end of year)	Outcome or output (at end of year)
		Work with those communities wishing to undertake Neighbourhood Planning (NP), ensure ECDC meets its statutory requirements. Timing and demand uncertain, due to lead being Parish Councils.	Advice regularly given to communities, and especially parish councils.	Strategic Planning-Richard Kay- Strategic Planning Manager Edward Dade-Strategic Planning Officer Harj Kumar-Strategic Planning Officer		Worked with a number of parish councils (PCs), including progressing Fordham NP to a successful examination and referendum. Sutton and Witchford PC also actively preparing NPs, with ECDC assistance. Other PCs have made a variety of general enquiries, and eight parishes are now designated 'Neighbourhood Areas'.
To influence, for the benefit of East Cambs, the sub-regional strategic planning framework	(2)A Fantastic Place to Live, Work and Visit (3)Genuinely affordable housing (4) New Jobs and Funding (5)Improved Infrastructure. (6)Improving Local Transport.	Play an active role in sub-regional strategic planning work, including attendance at Cambridgeshire and Peterborough Planning Policy Forum (every 6 weeks) and contributing to Combined Authority strategic planning activities. Ongoing.	Mostly Ongoing, though the Combined Authority is a new area with the potential for considerable new Strategic Planning activities	Strategic Planning-Richard Kay- Strategic Planning Manager Edward Dade-Strategic Planning Officer Harj Kumar-Strategic Planning Officer		Target being met. Ongoing activity. Combined Authority proposals expected in first half of 19/20
Maintain high quality working relationship with the Service Delivery Champion	(1) Delivering a Financially Sound and Well Managed Council	To provide regular updates to the Service Delivery Champion on the work of the Strategic Planning Service and to provide an opportunity to work in partnership on key issues/areas of work. Monthly meetings, and other briefings	Monthly	Strategic Planning-Richard Kay- Strategic Planning Manager Edward Dade-Strategic Planning Officer Harj Kumar-Strategic Planning Officer		Monthly meetings have predominantly taken place, and regular telephone / email updates throughout the year.
Ensure that the Council's Corporate risks are managed effectively and mitigations are put in place to reduce impact	(1) Delivering a Financially Sound and Well Managed Council	To regularly review higher level corporate risks, including: <ul style="list-style-type: none"> New legislation, impacting on work in progress New legislation, resulting in a resource pressure to implement Failure or delay of Local Plan, resulting in resource implications, reputational risks, and unplanned for development. 	Ongoing	Strategic Planning-Richard Kay- Strategic Planning Manager Edward Dade-Strategic Planning Officer Harj Kumar-Strategic Planning Officer		On-going matter. New national planning policy (NPPF) issued in July 2018. Further amendments in the autumn, with an expectation for more to come in 19/20

INTERNAL AUDIT PLAN 2019/20

To: Resources & Finance Committee

Date: 28th March 2019

From: Head of Internal Audit, LGSS

[T230]

1. **ISSUE**

- 1.1. To present the draft Internal Audit plan for 2019/20 and the Internal Audit Charter to the Committee for review and formal approval.

2. **RECOMMENDATION**

- 2.1. The Committee is asked to review and approve the proposed Internal Audit Plan for 2019/20 and the Internal Audit Charter.
- 2.2. The Committee is asked to approve the delegation of authority to the Council's S151 Officer to approve in year amendments to the audit plan between Committee meetings in consultation with the Chair of the Committee with responsibility for audit.

3. **BACKGROUND/OPTIONS**

- 3.1. The Resources and Finance Committee is responsible for formally approving the annual Internal Audit plan. This effectively sets out the programme of work that will be delivered by the LGSS Internal Audit team during the financial year.
- 3.2. LGSS Internal Audit is required to provide 200 days of audit and assurance work in 2019/20. A two year plan has been prepared to illustrate how assurance can be provided over the longer term.
- 3.3. The Internal Audit plan should provide the Committee and senior management with the assurances required over key risks for the year ahead. A copy of the draft Internal Audit plan is provided in Appendix 1, supported by details of the audit planning process and any variations from the two year plan reviewed in March 2018.
- 3.4. The plan will remain subject to ongoing review during the financial year to ensure it continues to address the Council's key risks and adds value. Should the risk environment change during the year, the audit plan should be updated accordingly. To enable the Internal Audit service to be responsive in addressing risks, it is recommended that delegated authority be given to the s151 Officer, in consultation with the Chair of the Committee with responsibility for audit, to approve audit plan changes between meetings should this be necessary. Any such changes would be reported to the subsequent meeting of the relevant Committee.

4. INTERNAL AUDIT CHARTER

4.1. The Internal Audit Charter is also brought to the Committee for annual approval. This document sets out how the Internal Audit service will be delivered for the year ahead. This document was last formally approved by the Committee on 29th March 2018. No amendments to the Charter are proposed for this year.

5. ARGUMENTS/CONCLUSIONS

5.1. The attached draft audit plan should provide appropriate coverage for the Council.

6. FINANCIAL IMPLICATIONS/EQUALITY IMPACT ASSESSMENT

6.1. There are no additional financial implications arising from this report. An Equality Impact Assessment is not required.

7. APPENDICES

- Appendix 1 – Draft Internal Audit plan 2019/20
- Appendix 2 – Internal Audit Charter

<u>Background Documents</u>	<u>Location</u>	<u>Contact Officer</u>
None	LGSS, Room 207 The Grange Ely	Duncan Wilkinson, Chief Internal Auditor duncan.wilkinson@milton-keynes.gov.uk Rachel Ashley-Caunt Head of Internal Audit RAshley-Caunt@rutland.gov.uk



**Internal Audit Plan
2019/20**

EAST CAMBRIDGESHIRE DISTRICT COUNCIL



INTERNAL AUDIT PLAN 2019/20

1. Introduction

- 1.1 This report sets out the proposed work of Internal Audit at East Cambridgeshire District Council for 2019/20 for review and approval by the Resources and Finance Committee.
- 1.2 Internal Audit provides independent assurance designed to add value and support the Council in achieving its priorities and objectives. To deliver this, East Cambridgeshire District Council commissions 200 days for delivery of the Internal Audit service on an annual basis.
- 1.3 The provision of assurance services is the primary role for Internal Audit in the UK public sector. This role requires the Head of Internal Audit to provide an annual Internal Audit opinion based on an objective assessment of the framework of governance, risk management and control.
- 1.4 In setting the annual Audit Plan, the Public Sector Internal Audit Standards require:
- The audit plan should be developed taking into account the organisation's risk management framework and based upon a risk assessment process undertaken with senior management and the Audit Committee;
 - The audit plan should be reviewed and approved by an effective and engaged Audit Committee to confirm that the plan addresses their assurance requirements for the year ahead; and
 - The Head of Internal Audit should consider accepting proposed consultancy engagements based on the engagement's potential to improve management of risks, add value and improve the organisation's operations.

2. The Audit Plan

- 2.1 The Audit Plan covers the two key component roles of Internal Audit:
- The provision of an independent and objective opinion to the Section 151 Officer and the Resources and Finance Committee on the degree to which risk management, control and governance support the achievement of Council objectives; and
 - The provision of an independent and objective consultancy service specifically to help line management improve the organisation's risk management, control and governance arrangements.
- 2.2 At the centre of the organisation, is the core delivery of the Council's corporate objectives and corporate plan. The risk based audits are focused upon providing independent assurance over the controls in place to manage risks faced in achieving these objectives.
- 2.3 In order to protect the Council in delivering these objectives, it is essential that the Council's key corporate controls and policies are operating effectively to prevent the risk of financial loss, failure to comply with legislation, lack of accountability and reputational damage. These controls and policies range from key financial controls and systems to health and safety policies, from data management to procurement rules. These policies and controls must be complied with by all service areas to secure the Council's standing.
- 2.4 Further protecting and underpinning the Council's ongoing delivery of its objectives are robust counter fraud controls and good governance. Without these, the Council would be exposed to the risk of fraud and corruption (both internally and externally), uninformed or non-transparent decision

making, loss of accountability and direction, poor risk management and failure to embed and demonstrate ethical behaviours and values.

2.5 As such, the Audit Plan is designed to deliver independent, objective assurance on each of these areas – which are vital to the successful delivery of the Council’s objectives and services.

2.6 In addition to assurance over governance, risk management and controls, the Audit Plan should also provide assurance over the Council’s delivery of value for money. Assurance over value for money is embedded within each audit assignment.

3. Planning process

3.1 During the last year, the Council has updated its corporate risk register to reflect the key risks facing the authority and changing risk profiles. As such, the content of the two year audit plan has been reviewed to ensure it is equally focused upon the Council’s key corporate risks. This has resulted in some re-prioritisation of assignments across the two year period.

3.2 In order to ensure that the Audit Plan for 2019/20 addresses the Council’s key risks and adds value, the Head of Internal Audit has identified and prioritised the areas for coverage by:

- Reviewing the Council’s new risk register and the Corporate Plan;
- Undertaking an assurance mapping exercise against the risks identified to highlight any gaps in the assurance framework and identifying any other sources of assurance for each of the Council’s key risks, which may reduce the added value of an Internal Audit review and where work could be aligned with other assurance providers;
- Identifying any areas of the Audit Universe (a list of potential areas for audit review across the Council) which have not been subject to Internal Audit review during the last four years; and
- Consultation with senior management and the Corporate Risk Group to discuss key risks and emerging risk areas for the year ahead and any areas where Internal Audit support would be beneficial.

3.3 The process has also incorporated consideration of potential audits which can be undertaken by drawing upon similar emerging themes from the councils across the LGSS client base.

3.4 Following this consultation and review, a Draft Internal Audit Plan has been compiled and is provided in Table 2. If the risk environment changes during 2019/20, however, the Audit Plan can be amended accordingly.

3.5 The amendments to the 2019/20 audit plan from the two year plan previously reviewed by the Committee in March 2018 are summarised in Table 1, along with the reasoning for the amended risk assessment and prioritisation applied.

Table 1: Proposed amendments to 2019/20 audit plan

Audit assignment amended	Days added or reduced within 2019/20 plan	Basis for amendment
Homelessness	+ 9	<p>Addition to the plan to provide assurance that duties are being fulfilled and applications are being processed in line with good practice.</p> <p>Added following inclusion on corporate risk register and changes to statutory duties arising from Homelessness Reduction Act 2018.</p>
CIL income	+ 8	<p>Addition to the plan to provide assurance over the timely and accurate collection of CIL monies.</p> <p>Added following inclusion on corporate risk register and based on financial risk.</p>
Absence management	+ 10	<p>Addition to the plan to provide assurance over the effective recording and management of staff absence – primarily focusing on managing sickness absence but also reviewing controls over annual leave.</p> <p>Added following inclusion on corporate risk register and new system implemented for recording of leave.</p>
Leisure centre income	+ 5	<p>Addition to the plan to provide assurance over recovery of profit share under new leisure contract.</p> <p>Added following discussions with senior management regarding new contracts and areas where assurance is required.</p>
Invoices over £500	- 5	<p>Coverage in 2018/19 has provided assurances in this area and planned coverage of contract extensions will provide some assurances in relation to procurement rule compliance during the year.</p> <p>To schedule bi-annually rather than annual review, unless any concerns raised to justify more regular work. Focus of future assignments to be on Procurement Compliance rather than 'Invoices over £500' to clarify the focus of the testing.</p>
Fees and Charges	- 5	Postponed to 2020/21 as assessed as lower risk than other assignments arising from horizon scanning.
KPIs	- 5	Postponed to 2020/21 as assessed as lower risk than other assignments arising from horizon scanning.
Off contract spend	- 7	Postponed to 2020/21 as assessed as lower risk than other assignments arising from horizon scanning.
ICT audit	- 3	Reduced allocation of days from 15 to 12, on basis that efficiencies can be achieved from shared service arrangement for ICT audit and sharing of audit methodologies.
Unallocated days	- 7	Use of days which had not been allocated to specific assignments in initial draft plan.

4 Resources

- 4.1 The audit assignments for all of the LGSS clients are delivered by a team of audit staff including a mix of highly regarded professional qualifications (including ACCA, CIPFA and IIA) and extensive experience in the public and private sector. Absences and resource gaps/vacancies can be filled by the wider LGSS team, providing the resilience and stability of a shared service.
- 4.2 Efforts are constantly made to ensure all clients benefit from the shared service arrangement. This includes achieving efficiencies in delivering assignments, sharing of knowledge and experience and opportunities to deliver cross-cutting reviews.
- 4.3 On an annual basis, the Head of Internal Audit completes a self-assessment of the Internal Audit service against the Public Sector Internal Audit Standards. In doing so, the Head of Internal Audit must consider whether the resource base and mix is adequate and would highlight to the S151 officer and Members if there were any concerns that the resources in place could not provide the required coverage to inform the annual Assurance Opinion.

Table 2: Draft Internal Audit Plan 2019/20 and 2010/21

Audit	2019 /20	2020/21	Service area	Corporate Objectives	Corp Risk ref	Reason included and assurance sought
Anglia Revenues Partnership						
Council Tax	10	10	Revenues and Benefits	<i>Delivering a Financially Sound and Well Managed Council</i>	B1	To provide assurance over the controls operating in the management of revenues and benefits services – given the high volume and value of transactions.
Benefits & Overpayments	15	15				
National Non Domestic Rates	10	10				
Counter Fraud and Corruption						
Counter Fraud Procedures	5	5	Cross-cutting	<i>Delivering a Financially Sound and Well Managed Council</i>	<i>Fraud risks</i>	To review the Council's counter fraud policies and procedures against best practice and to review their robustness in light of latest trends/developments.
Ethical Governance	5	-	Cross-cutting		<i>Fraud risks</i>	To provide assurance over the Council's ethical governance arrangements and embedding of ethical behaviours, including confidence in whistleblowing procedures and declaration of interests/hospitality.
National Fraud Initiative	10	10	Cross-cutting		<i>Fraud risks</i>	Support with reviewing and investigating matches identified by the National Fraud Initiative.
Key Financial Systems						
Bank Reconciliation	6	6	Finance	<i>Delivering a Financially Sound and Well Managed Council</i>	B1	To review the design of, and compliance with, key controls within the Council's financial systems - working on a cyclical basis. Providing assurance over the controls to prevent and detect fraud and error.
Creditors	7	7	Finance		B1	
Debtors	6	6	Finance		B1	
Payroll	10	7	Finance		C5	
Treasury Management	5	5	Finance		B1	
Budgetary Control	5	5	Cross-cutting		B1	
Risk Management						
Risk Management support	12	12	Cross-cutting	<i>Delivering a Financially Sound and Well Managed Council</i>	All	Administration and reporting of corporate risk register, supporting documents and review of the framework against best practice.
Making every penny count						
Procurement compliance	-	9	Cross-cutting	<i>Delivering a Financially Sound and Well Managed Council</i>	B1	Selection of a sample of transactions over £500, to be checked against the published list, to ensure compliance with contract procedure rules and achievement of value for money.

Audit	2019 /20	2020/21	Service area	Corporate Objectives	Corp Risk ref	Reason included and assurance sought
Key Policy Compliance						
Fees and Charges	-	5	Cross-cutting	<i>Delivering a Financially Sound and Well Managed Council</i>	C3	To provide assurance over compliance with key Council policies and procedures, based on sample testing.
Absence Management	10	-	Cross-cutting			
Key Performance Indicators	-	5	Cross-cutting			
Staff claims – overtime / travel	-	6	Cross-cutting			
Use of GPC	5	-	Cross-cutting			
Contract Extensions	5	-	Cross-cutting			
Off contract spend	-	7	Cross-cutting			
Enforcement policy compliance	-	7	Cross-cutting			
Grants to voluntary organisations	5	-	Cross-cutting			
Risk Based audits						
Local Authority Trading Company	-	10	Corporate	<i>Delivering a Financially Sound and Well Managed Council</i>	A2	To provide assurance that governance arrangements are robust and effective and services deliver value for money.
Homelessness	9	-	Housing & Community Safety	<i>Delivering a Financially Sound and Well Managed Council</i>	A4	To provide assurance over the Council's arrangements for handling homelessness applications, given the changes in duties under the Homelessness Reduction Act.
Leisure centre income	5	-	Leisure Services	<i>A Fantastic Place to Live, Work and Visit</i>	B1	To provide assurance over the income received from the leisure centre and consistency with the contractual arrangements for profit share.
CIL Income	8	-	Infrastructure & Strategic Housing	<i>Delivering a Financially Sound and Well Managed Council</i>	B2	To provide assurance over the recovery and monitoring of Community Infrastructure Levy (CIL) monies.
Building control	-	8	Building Control	<i>Delivering a Financially Sound and Well Managed Council</i>	B2	To provide assurance over the management of the building control service and recovery of monies due, given the level of income expected.

Audit	2019 /20	2020/21	Service area	Corporate Objectives	Corp Risk ref	Reason included and assurance sought
Health and Safety	7	-	Cross-cutting	<i>Delivering a Financially Sound and Well Managed Council</i>	C3	To provide assurance over the Council's compliance with Health and Safety legislation and to review design of controls against best practice.
Disabled Facilities Grants	-	7	Environmental Services	<i>Delivering a Financially Sound and Well Managed Council</i>	C6	To provide assurance over the management of Disabled Facilities Grants in relation to the application and verification process, to manage the risk of fraud, and the delivery of value for money from spend.
ICT and Information Governance						
Controls review of critical systems / Cyber Security	12	10	ICT	<i>Delivering a Financially Sound and Well Managed Council</i>	C2	To provide assurance over the robustness of critical IT systems, including review of user access controls, disaster recovery and cyber security.
Client Support						
Advice and guidance	5	5	Cross-cutting			
Follow up of agreed actions	5	5	Cross-cutting			
Annual report and Head of Internal Audit opinion	5	5	Cross-cutting			
Audit plan development	3	3	Cross-cutting			
Committee and Management reporting	10	10	Corporate			
Total	200	200				

Appendix 2

INTERNAL AUDIT CHARTER AND STRATEGY

1. INTRODUCTION & CONTEXT

- 1.1 East Cambridgeshire District Council's Internal Audit service is delivered by LGSS.
- 1.2 As austerity continues, the context for local government and for the overall governance, risk and control environment within which it operates is increasingly challenging. Efficiency and transformation programmes are fundamentally altering the nature and structure of the Council. Services have become increasingly sophisticated in their understanding of risk management and may accept greater levels of controlled risk in order to achieve their aims. This is accompanied by a greater expectation of transparency, scrutiny of public expenditure and governance set by Central Government, plus the emerging complexity of alternative delivery models such as partnerships, joint ventures. This context will affect the overall governance, risk and control environment.
- 1.3 Internal Audit is required to maintain an Internal Audit Strategy and Charter. The core governance context for Internal Audit is summarised below:

The Accounts and Audit Regulations (2015) set out that:

A relevant authority must ensure that it has a sound system of internal control which—

- (a) facilitates the effective exercise of its functions and the achievement of its aims and objectives;*
 - (b) ensures that the financial and operational management of the authority is effective;*
- and*
- (c) includes effective arrangements for the management of risk.*

And that:

A relevant authority 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.

A relevant authority must, each financial year—

- (a) conduct a review of the effectiveness of the system of internal control required by regulation 3;*
- and*
- (b) prepare an annual governance statement*

The Public Sector Internal Audit Standards (PSIAS) include the need for risk-based plans to be developed for internal audit and to receive input from management and the 'Board' (usually discharged by the Council's equivalent Governance and Audit Committee). The work of Internal Audit therefore derives directly from these responsibilities, including:

PSIAS : 2010 - "The Chief Audit Executive must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation's goals."

PSIAS : 2450 - "The Chief Audit Executive must deliver an annual internal audit opinion and report that can be used by the organisation to inform its governance statement. The annual internal audit opinion

must conclude on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.

1.4 The purpose of the audit strategy and charter is to put in place an approach that will enable Internal Audit to deliver a modern and effective service that:

- Meets the requirements of the Public Sector Internal Audit Standards and the Accounts and Audit Regulations;
- Ensures effective audit coverage and a mechanism to provide independent and objective overall assurance in particular to Councillors and management;
- Provides an independent Annual Opinion on the adequacy and effectiveness of the Council's framework of governance, risk management and control environment;
- Identifies the highest risk areas of the Council and allocates available internal audit resources accordingly;
- Adds value and supports senior management in providing effective control and identifying opportunities for improving value for money; and
- Supports the S151 officer in maintaining prudent financial stewardship for the Council

1.5 The following definitions apply throughout the Strategy and Charter:

- The Resources and Finance Committee – acts as the PSIAS defined Council 'Board'
- The LGSS Chief Internal Auditor – is the PSIAS defined 'Chief Audit Executive'. In practice, a number of the key roles and responsibilities will be delegated to the LGSS Head of Internal Audit, unless otherwise stated.
- East Cambridgeshire Council's Corporate Management Team (CMT) – is the PSIAS defined 'senior management' team
- Internal Audit – is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.
- Assurance Services – an objective examination of evidence for the purpose of providing an independent assessment on governance, risk management and control processes for the Council. E.g.s include financial, performance, compliance, system security and due diligence.
- Consulting Services – Advisory and related client service activities, the nature and scope of which are agreed with the client, are intended to add value and improve an organisation's governance, risk management and control processes without the internal auditor assuming management responsibility - examples include counsel, advice, facilitation and training.

2. STRATEGY & VISION

2.1 Internal Audit will provide the public, Councillors and Council officers with confidence that Council operations are properly governed and controlled, risks are effectively managed and service delivery meets customer need. Where confidence is not possible the service will ensure that the implications and risks are understood to ensure proportionate action is taken. Internal Audit will be responsive to the Council's needs and the risks to which the Council is exposed. The 'Mission' for Internal Audit is therefore:

'To enhance and protect organisational value by providing risk-based and objective assurance, advice and insight'

2.2 Internal Audit is not responsible for the control systems it audits. Responsibility for effective internal control rests with the management / executive of the Council. Directors and Service Leads are responsible for ensuring that internal control arrangements are sufficient to address the risks facing their services and achieve approved objectives / policy.

2.3 LGSS Internal Audit will provide a robust high quality audit service that delivers honest, evidenced assurance, by:

- Focusing on what is important. Deploying its resources where there is most value aligned to the corporate objectives and priorities, the processes to facilitate these and the key risks to their achievement, whilst ensuring sufficient assurance to support the Annual Governance Statement.
- Being flexible and responsive to the needs of the Council. The Annual Plan will be reviewed quarterly enabling Audit resources to be redeployed as new risks emerge, with the agreement of senior management and the board.
- Being outward looking and forward focused. The service will be aware of national and local developments and of their potential impact on the Council's governance, risk management and control arrangements.
- Providing Assurance. There is value in providing assurance to senior managers and members that the arrangements they put in place are working effectively, and in helping managers to improve the systems and processes for which they are responsible.
- Balancing independent support and challenge. Avoiding a tone which blames, but being resolute in challenging for the wider benefit of the Council and residents.
- Having impact. Delivering work which has buy-in and which leads to sustained change.
- Enjoying a positive relationship with and being welcomed by the 'top table'. Identifying and sharing organisational issues and themes that are recognised and taken on board. Working constructively with management to support new developments.
- Strengthening the governance of the Council. Being ambassadors for and encouraging the Council towards best practice in order to maximise the chances of achieving its objectives, including the provision of consultancy and advice.

2.4 The Internal Audit Service maintains an ongoing and comprehensive understanding of:

- Local Government / Public Sector
- The Council and its community
- Professional Audit and Corporate Governance standards

- 2.5 All staff within the audit service hold a relevant professional qualification, part qualification or are actively studying towards a relevant qualification. All participate in continuing professional development, both in relation to specific audit skills e.g. contract audit, and softer skills e.g. communication skills.

3. AUTHORITY

- 3.1 In accordance with PSIAS, the Chief Internal Auditor has full responsibility for the operation and delivery of the Internal Audit function including the production and execution of the audit plan and subsequent audit activities. The annual audit plan will be agreed in consultation with relevant officers, the Resource & Finance Committee, and the senior management team.
- 3.2 Internal Audit's authority is documented and defined within the Council's Constitution and Financial Regulations. Internal Audit's remit extends across the entire control environment of the Council.
- 3.3 Internal Audit has unrestricted access to all Council and partner records and information (whether manual or computerised systems), officers, cash, stores and other property, it considers necessary to fulfil its responsibilities. Internal Audit may enter Council property and has unrestricted access to all locations and officers and councillors without prior notice if necessary.
- 3.4 All Council contracts and partnerships shall contain similar provision for Internal Audit to access records pertaining to the Councils business held by contractors or partners.
- 3.5 All employees are required to assist the internal audit activity in fulfilling its roles and responsibilities.
- 3.6 The Resources & Finance Committee (as the Board) shall be informed of any restriction unduly placed on the scope of Internal Audit's activities which in the opinion of the Chief Internal Auditor prevent the proper discharge of IA functions.
- 3.7 The Chief Internal Auditor and individual audit staff are responsible and accountable for maintaining the confidentiality of the information they receive during the course of their work.
- 3.8 To provide for independence the day to day management of the Internal Audit Service is undertaken by the Chief Internal Auditor/Head of Internal Audit who report to the Resources & Finance Committee. This accords with the Public Sector Internal Audit Standards which requires the Chief Internal Auditor to report to the very top of the organisation.
- 3.9 The Chief Internal Auditor has direct and unrestricted access to the Council's Chief Executive, Section 151 Officer, Directors, External Audit and equivalent Governance and Audit Committees at his/her discretion, including private meetings with the Chair of the Resources and Finance Committee.

4. INDEPENDENCE & OBJECTIVITY

- 4.1 Independence is essential to the effectiveness of the internal audit service; so it will remain free from interference in all regards. This shall include, but not be limited to, matters of audit selection, scope, procedure, frequency, timing or report content.
- 4.2 Internal auditors will exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. They will make a balanced assessment of all the relevant circumstances and not be unduly influenced by their own interests or by others in forming judgments.
- 4.3 In addition to the ethical requirements of the various professional bodies, each auditor is required to sign an annual declaration of interest to ensure that the allocation of audit work avoids conflict of interest and declare any potential 'conflict of interest' on allocation of an audit. Any potential impairments to independence or objectivity will be declared prior to accepting any work.

- 4.4 Internal auditors will have no direct operational responsibility or authority over any of the activities audited. Accordingly, they will not implement internal controls, 'approve' procedures, install systems, prepare records, or engage in any other activity that may impair the internal auditor's judgment. Where auditors have previously been involved in any of these activities or consultancy work they will be prohibited from auditing those areas for at least 2 years. Where appropriate, audits are rotated within the team to avoid over-familiarity and complacency.
- 4.5 The Chief Internal Auditor will confirm to the Resources & Finance Committee, at least annually, the organisational independence of the internal audit service.

5. HOW THE SERVICE WILL BE DELIVERED

Audit Planning

- 5.1 The audit plan guides the work of the service during the year. The planning principles are:
- Focusing assurance effort on the most important issues, the key obligations, outcomes and objectives, critical business processes and projects, and principal risks; pitching coverage therefore at both strategic and key operational aspects;
 - Maintaining up to date awareness of the impact of the external and internal environment on control arrangements;
 - Using a risk assessment methodology to determine priorities for audit coverage based as far as possible on management's view of risk in conjunction with other intelligence sources e.g. corporate risk register, audit risk scores;
 - Taking account of dialogue and consultation with key stakeholders to ensure an appropriate balance of assurance needs, but recognising in a resource constrained environment there will be situations when not all needs can be met which is where risk management is key;
 - Being flexible so that the plan evolves through the year in response to emerging risks and issues;
 - Providing for the delivery of key commitments, such as work done in support of the External Auditor thus reducing the external audit fee, and to deliver governance and antifraud responsibilities; and
 - Including provision for responding to requests for assistance with special investigations, consultancy and other forms of advice from management and sources.
- 5.2 Annex A illustrates the Planning cycle and the processes through which individual assignments are undertaken, reports issued and opinions given.
- 5.3 The number of available audit days to the Internal Audit Service will be reviewed to be sufficient to enable the audit service to deliver the risk based plan in accordance with professional standards. This takes into account the fact that additional resource will be procured as and when necessary e.g. for technical IT audits, when significant resource is diverted through unplanned work. The focus on the high risk areas will reduce the overall coverage required.
- 5.4 In order to deliver the Annual Audit Plan at the required quality and professionalism we strive to ensure that the team has the required mix of skills and experience. The use of external experts e.g. IT auditors compared to employing or developing these expensive resources in house is constantly under review to ensure that the service delivers a high quality product at best value for money. Future recruitment will take into account the expertise and skills required to fill any gaps within the current service.
- 5.5 The breadth of coverage within the plan necessitates a wide range of high quality audit skills. The types of audit work undertaken include:
- Risk based system audit

- Compliance audit
- IT audit
- Procurement and contract management audit
- Project and programme audits
- Risk Management
- Fraud/investigation work
- Value for money audit
- Control self-assessment techniques
- Consultancy and advice

5.6 Internal Audit may procure external audit resource to enhance the service provision as necessary.

Internal Audit Annual Opinion

5.7 Each year the Chief Internal Auditor will provide a publicly reported opinion on the effectiveness of governance, risk and control, which also informs the Annual Governance Statement. This will be supported by reliable and relevant evidence gathered through all work undertaken by Internal Audit during the year.

Conduct of work

5.8 The principles of how we conduct our work are:

- Focusing on what is important to the Council and in the ultimate interests of the public;
- Striving continuously to foster buy-in and engagement with the audit process;
- Ensuring findings and facts reported are accurate and informed by a wide evidence base, including requesting information from ex-employees and other stakeholders where appropriate;
- Ensuring that risks identified in planning are followed through into audit work;
- Ensuring that the right skills and right approaches are in place for individual assignments;
- Suggesting actions that are pragmatic and proportionate to risk, tailored for the best result and take into account the culture, constraints and the cost of controls;
- Focusing as a rule on ensuring compliance with existing processes and systems and reducing bureaucracy rather than introducing new layers of control;
- Being resolute in challenging; taking account of views, escalating issues and holding our position when appropriate;
- Driving the audit process by agreeing deadlines, meeting these on our part, and escalating non-response promptly in order to complete our work; and
- Having high standards of behaviour at all times.

Reporting

5.9 The reports produced by the service are its key output. The reporting principles are:

- Providing balanced evidence-based reports which recognise both good practice and areas of weakness
- Reporting in a timely, brief, clear and professional manner

- Ensuring that reports clearly set out assurance opinions on the objectives/risks identified in planning work
- Always seeking management’s response to reports so that the final report includes a commitment to action
- Sharing reports with senior management and members, identifying key themes and potential future risks so that our work has impact at the highest levels
- Sharing learning with the wider organisation with a view to encouraging best practice across the Council.

5.10 A written report will be prepared and issued following the conclusion of each internal audit engagement, including follow up audits; unless, in the opinion of the Head of Internal Audit and Client Lead / Management, a written report is unnecessary. Each report will:

- provide an evidenced opinion on the adequacy of the governance, risk and control processes;
- identify inadequately addressed risks and non-effective control processes;
- detail agreed actions including explanation for any corrective action that will not be implemented;
- provide management’s response and timescale for corrective action;
- provide management’s explanations for any risks that will not be addressed; and
- identify individuals responsible for implementing agreed actions Senior Management shall ensure that agreed corrective actions are introduced.

5.11 All audits and follow ups receiving a limited audit opinion will be highlighted to the Corporate Management Team, and the Resources & Finance Committee. Regular reports to the Resources & Finance Committee shall highlight each limited report until controls have been restored to satisfactory levels at least.

5.12 To assist the manager/reader in easily identifying the areas that are well managed and the significance of areas of concern, actions, objectives and overall assurance opinions are categorised using three key elements as summarised below (and set out in detail at Annex B):

- 1) Assess and test the CONTROL ENVIRONMENT,
- 2) Test COMPLIANCE with those control systems, and
- 3) Assess the ORGANISATIONAL IMPACT of the area being audited.

Actions / Recommendations

5.13 Actions are categorised dependent on the risk as follows:

Importance	What this means
Essential	Action is imperative to ensure that the objectives for the area under review are met
Important	Requires actions to avoid exposure to significant risks in achieving objectives for the area
Standard	Action recommended to enhance control or improve operational efficiency

Follow up

- 5.14 All Essential and Important actions are followed up in accordance with the agreed action implementation dates. Further follow ups are undertaken as required. The Internal Audit Service will review their role in this area with the aim of promoting the action owner to proactively inform Internal Audit and provide evidence when an action has been fully implemented to inform the follow up process. Such an approach emphasises the need for managers to deliver required improvements without prompting, reinforcing their accountabilities

Quality Assurance

- 5.15 The Internal Audit function is bound by the following standards:
- Institute of Internal Auditor's International Code of Ethics;
 - Seven Principles of Public Life (Nolan Principles);
 - UK Public Sector Internal Audit Standards;
 - All Council Policies and Procedures;
 - Professional standards and Code of Ethics required by auditor's respective professional bodies;
 - Internal Audit Strategy, Charter and Audit Manual; and
 - All relevant legislation.
- 5.16 The Chief Internal Auditor maintains an appropriate Quality Assurance Framework and reports on this annually. The framework includes:
- An audit manual documenting methods of working;
 - Supervision and review arrangements;
 - Customer feedback arrangements;
 - Quality Standards;
 - Annual Internal review;
 - Periodic external reviews;
 - Performance measures, including:
 - i) Proportion of Plan completed, including spread of areas covered
 - ii) Proportion of agreed actions implemented
 - iii) Proportion of Weak / Limited Assurance opinion reports that improve to at least satisfactory as at follow up
 - iv) Productive/direct time as a % of total time
 - v) Customer satisfaction levels
- 5.17 The completion of every assignment shall be monitored against:
- end to end time
 - days taken to complete
 - time between key audit stages e.g. draft issue to final report issue
 - customer satisfaction
- 5.18 The Resources & Finance Committee, Corporate Management Team and the Section 151 Officer receive regular updates on audits completed, the assurance opinions and actions implemented.

Limited opinion reports and key actions not implemented are discussed in more detail as appropriate with CMT, the Section 151 Officer and / or the Resources & Finance Committee.

5.19 Internal Audit is subject to a Quality Assurance and Improvement Programme that covers all aspects of internal audit activity. This consists of:

- ongoing performance monitoring;
- an annual self-assessment of the service and its compliance with the UK Public Sector Internal Audit Standards;
- an external assessment at least once every five years by a suitably qualified, independent assessor;
- a programme of Continuous Professional Development (CPD) for all staff working on audit engagements to ensure that auditors maintain and enhance their knowledge, skills and audit competencies;
- the Chief Internal Auditor holding a professional qualification (current Chief Internal Auditor is a member of CIMA) and being suitably experienced; and
- encouraging, and where appropriate acting on, customer feedback.

6. RESOURCES & FINANCE COMMITTEE OVERSIGHT

6.1 The Chief Internal Auditor/Head of Internal Audit will provide regular update reports to the Resources & Finance Committee to advise on the progress in completing the audit plan, the outcomes of each internal audit engagement, and any significant risk exposures and control issues identified during audit work.

6.2 The Chief Internal Auditor/Head of Internal Audit will also present an annual report giving an opinion on the overall adequacy and effectiveness of the control environment which will be timed to support the Council's Annual Governance Statement. In addition the Resources & Finance Committee will:

- approve any significant consulting activity not already included in the audit plan and which might affect the level of assurance work undertaken;
- approve, but not direct, the draft audit plan and subsequent changes so that internal audit independence is maintained, and to ensure that coverage reflects the key risks of the Council;
- be informed of results from the quality assurance and improvement programme; and
- be informed of any instances of non-conformance with the Public Sector Internal Audit Standards.

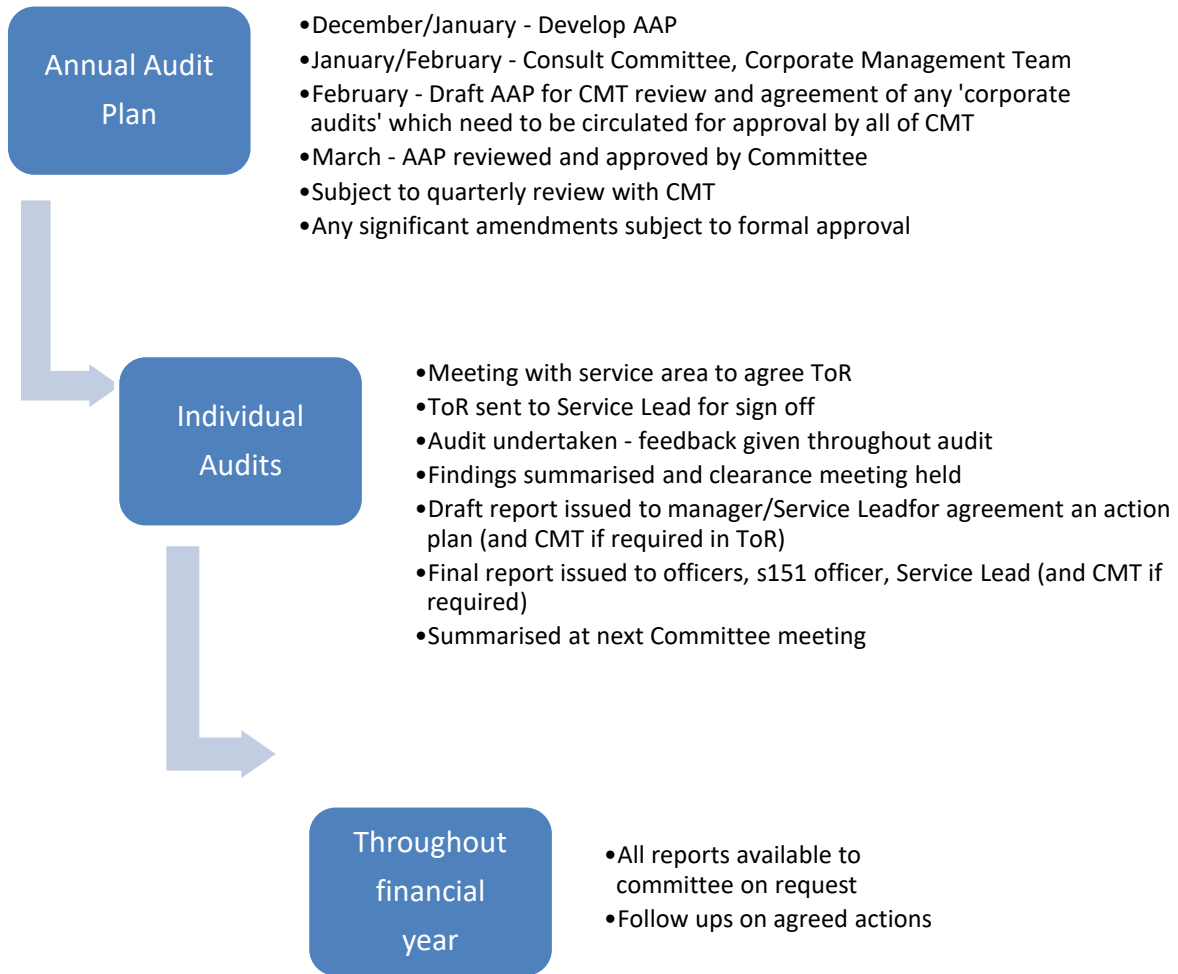
7. ANTI-FRAUD AND ASSOCIATED ISSUES

7.1 The Chief Internal Auditor will ensure that all work is undertaken and all staff are conversant with the Council's Anti-Fraud policies and culture, including:

- Anti-Fraud and Corruption policy
- Whistleblowing policy
- Anti-Money Laundering Policy

7.2 All Internal Audit staff will be alert to possibility of fraud during all work but are not responsible for identifying fraud.

Annex A – Audit Planning & Delivery Process



Annex B – Audit Definitions

There are three elements to consider when determining an assurance opinion as set out below.

Control Environment / System Assurance

The adequacy of the control environment / system is perhaps the most important as this establishes the key controls and frequently systems 'police/ enforce' good control operated by individuals.

Assessed Level	Definitions
Substantial	Substantial governance measures are in place that give confidence the control environment operates effectively.
Good	Governance measures are in place with only minor control weaknesses that present low risk to the control environment.
Satisfactory	Systems operate to a moderate level with some control weaknesses that present a medium risk to the control environment.
Limited	There are significant control weaknesses that present a high risk to the control environment.
No Assurance	There are fundamental control weaknesses that present an unacceptable level of risk to the control environment.

Compliance Assurance

Strong systems of control should enforce compliance whilst ensuring 'ease of use'. Strong systems can be abused / bypassed and therefore testing ascertains the extent to which the controls are being complied with in practice. Operational reality within testing accepts a level of variation from agreed controls where circumstances require.

Assessed Level	Definitions
Substantial	Testing has proven that the control environment has operated as intended without exception.
Good	Testing has identified good compliance. Although some errors have been detected these were exceptional and acceptable.
Satisfactory	The control environment has mainly operated as intended although errors have been detected that should have been prevented / mitigated.
Limited	The control environment has not operated as intended. Significant errors have been detected and/or compliance levels unacceptable.
No Assurance	The control environment has fundamentally broken down and is open to significant error or abuse. The system of control is essentially absent.

Organisational Impact

The overall organisational impact of the findings of the audit will be reported as major, moderate or minor. All reports with major organisational impact will be reported to the Corporate Management Team along with the relevant Directorate's agreed action plan.

Organisational Impact	
Level	Definitions
Major	The weaknesses identified during the review have left the Council open to significant risk. If the risk materialises it would have a major impact upon the organisation as a whole.
Moderate	The weaknesses identified during the review have left the Council open to medium risk. If the risk materialises it would have a moderate impact upon the organisation as a whole.
Minor	The weaknesses identified during the review have left the Council open to low risk. This could have a minor impact on the organisation as a whole.

Findings prioritisation key

When assessing findings, reference is made to the Risk Management matrix which scores the impact and likelihood of identified risks arising from the control weakness found, as set out in the Management Action Plan.

For ease of reference, we have used a system to prioritise our recommendations, as follows:

Essential	Important	Standard
<p>Failure to address the weakness has a high probability of leading to the occurrence or recurrence of an identified high-risk event that would have a serious impact on the achievement of service or organisational objectives, or may lead to significant financial/ reputational loss.</p> <p>The improvement is critical to the system of internal control and action should be implemented as quickly as possible.</p>	<p>Failure to respond to the finding may lead to the occurrence or recurrence of an identified risk event that would have a significant impact on achievement of service or organisational objectives, or may lead to material financial/ reputational loss.</p> <p>The improvement will have a significant effect on the system of internal control and action should be prioritised appropriately.</p>	<p>The finding is important to maintain good control, provide better value for money or improve efficiency. Failure to take action may diminish the ability to achieve service objectives effectively and efficiently.</p> <p>Management should implement promptly or formally agree to accept the risks.</p>

INTERNAL AUDIT PROGRESS REPORT

To: Resources & Finance Committee

Date: 28th March 2019

From: Chief Internal Auditor, LGSS

[T231]

1. **ISSUE**

- 1.1. To advise Members of the work of Internal Audit completed during the period November 2018 to February 2019, and the progress against the Internal Audit Plan.

2. **RECOMMENDATION**

- 2.1. That the Committee notes the progress made by Internal Audit in the delivery of the Audit Plan and the key findings.

3. **BACKGROUND/OPTIONS**

- 3.1. The role of Internal Audit is to provide the Resources and Finance Committee, and management, with independent assurance on the effectiveness of the internal control environment. 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.
- 3.2. The Internal audit Plan for 2018/19 was approved by this Committee in March 2018. At the time of reporting, all assignments within the plan are either complete, in progress or in advanced planning stages. As such, the service is on track to achieve the target set for delivery of at least 90% of reports to draft or final stage by 31st March 2019.
- 3.3. Since 1st November 2018, 24 actions arising from audit reports have been implemented by officers.

4. **ARGUMENTS/CONCLUSIONS**

- 4.1. The attached report (Appendix 1) informs Members on the progress to date against the Audit Plan.

5. **FINANCIAL IMPLICATIONS/EQUALITY IMPACT ASSESSMENT**

- 5.1. There are no additional financial implications arising from this report. An Equality Impact Assessment is not required.

6. **APPENDICES**

- Appendix 1 – Internal Audit Update Report – March 2019

<u>Background Documents</u>	<u>Location</u>	<u>Contact Officer</u>
None	LGSS, Room 207 The Grange Ely	Duncan Wilkinson, Chief Internal Auditor duncan.wilkinson@milton-keynes.gov.uk Rachel Ashley-Caunt Head of Internal Audit RAshley-Caunt@rutland.gov.uk



EAST CAMBRIDGESHIRE DISTRICT COUNCIL
INTERNAL AUDIT PROGRESS & PERFORMANCE UPDATE

MARCH 2019



EAST CAMBRIDGESHIRE
DISTRICT COUNCIL

Date: 28th March 2019

Introduction

- 1.1 LGSS provides the Internal Audit service for East Cambridgeshire District Council and has been commissioned to provide 210 days to deliver the 2018/19 Annual Audit Plan.
- 1.2 The Public Sector Internal Audit Standards (the Standards) require the Resources and Finance Committee to satisfy itself that it is receiving appropriate assurance about the controls put in place by management to address identified risks to the council. This report aims to provide the committee with details on progress made in delivering planned work, the key findings of audit assignments completed since the last committee meeting and an overview of the performance of the audit team.

Performance

2.1 Delivery of the 2018/19 Audit Plan

At the time of reporting, fourteen assignments from the 2018/19 Audit Plan have been completed to at least draft report stage and good progress is being made on a number of further assignments.

Progress on individual assignments is shown in Table 1.

2.2 Are clients satisfied with the quality of the Internal Audit assignments?

To date, eight survey responses have been received in relation to feedback on assignments, all with a rating of 'Outstanding' or 'Good'. A summary of responses is provided in Table 2.

2.3 Based upon recent Internal Audit work, are there any emerging issues that impact upon the Internal Audit opinion of the Council's Control Framework?

Since the start of the new financial year, nine audit reports from the 2018/19 audit plan have been finalised. To date, this has not highlighted any issues or weaknesses which would impact upon the overall Internal Audit opinion. The key findings from the reports issued since the last update report were as follows:

Bank Reconciliations

The maintenance of accurate and complete bank reconciliations is vital to the Council's overall financial control framework. The effective operation of controls to maintain accurate records is pivotal in ensuring that the Council's financial statements are produced promptly and accurately.

It was recognised by management that the bank account reconciliation process was not operating effectively throughout the 2017/18 financial year. The appointment to vacancies within the finance team has provided resilience and support in the development of a revised bank reconciliation process for the financial year 2018/19.

The audit review tested the accuracy of the completed bank reconciliation for the month of October 2018 and concluded that all figures included in the reconciliation could be matched to supporting documentation. However, the supporting documentation could be improved by printing off the month end bank balances and including them with the hard copy reconciliation which would provide easy reference for independent checking rather than having to log into Bankline to verify the figures. The monthly bank reconciliations for the period April 2018 to December 2018 had all been completed in a timely manner, and signed and dated by the officer completing the reconciliations and the officer independently reviewing them. Detailed procedure notes covering the whole of the bank reconciliation process had also been produced providing assurance over the resilience of the processes should there be a change in staffing or loss of key personnel.

Based on the outcome of the testing performed, the assurance opinions given by Internal Audit were as follows:

Assurance Opinion		
Control Environment	Good	●
Compliance	Good	●
Organisational Impact	Minor	●

Treasury Management

The Council must ensure that it complies with treasury management regulations and best practice, whilst balancing the security and return on investments.

Overall the governance arrangements for treasury management were found to be in accordance with the requirements of both the CIPFA Code of Practice on Treasury Management and the CIPFA Prudential Code for Capital Finance in Local Authorities. However, the review identified that the Council's Treasury Management Practices (TMPs) require updating and reviewing on an annual basis to ensure they remain up to date. In addition there was no sign off of the monthly reconciliations between the investment records and the general ledger and no independent check undertaken by a second person.

Testing of a sample of investments made by the Council confirmed that in each case there were sufficient surplus funds available to make the investment, investments were made within the approved counterparty limits and were approved by the Finance Manager.

Based on the outcome of the testing performed, the assurance opinions given by Internal Audit were as follows:




Assurance Opinion		
Control Environment	Substantial	●
Compliance	Good	●
Organisational Impact	Minor	●

Budgetary Control

The Council must demonstrate sound financial management, and continue to look for opportunities to maximize income and deliver savings to ensure that it can maintain a balanced budget and afford future plan. The Council's financial strategy for the medium term is to set a robust financial framework for the Council's plans over the next four years which support the delivery of the Council's priorities within the context of an annual balanced budget.

Overall the budget setting process ensures that statutory and regulatory requirements are met and the reporting of income and expenditure against budgets is regularly reported to both the budget holders and Policy Committees. Internal Audit testing also confirmed that named budget holders have been assigned to the budget headings included in the approved budget for the financial year 2018/19.

Based on the outcome of the testing performed, the assurance opinions given at the time of the audit were as follows:

Assurance Opinion		
Control Environment	Good	
Compliance	Good	
Organisational Impact	Minor	

2.4 Implementation of audit recommendations by officers

Where an Internal Audit review identifies any areas of weakness or non-compliance with the control environment, recommendations are made and an action plan agreed with management, with timeframes for implementation. In order to provide the Committee with assurances that these actions are being implemented in a timely and effective manner, a more robust follow up process has been implemented for the 2018/19 financial year.

Since 1st November 2018, 24 agreed actions have been implemented by officers. An overview is provided in Table 3.

At the time of reporting, there are six actions which are overdue for implementation. Of these, two were assessed as 'High' or 'Medium' priority and have been overdue for more than three months. As such, further details are provided in Table 4.

Table 1 - Progress against 2018/19 Internal Audit Plan

Assignment	Planned start	Status	Assurance sought	Assurance Opinion			Comments
				Control Environment	Compliance	Org impact	
Governance & Counter Fraud							
Counter Fraud Procedures	Q2	Final report issued	To review the Council's counter fraud policies and procedures against best practice and to review their robustness in light of latest trends / developments.	Consultancy			Reported at November 2018 committee meeting
National Fraud Initiative	Q3	Complete		Consultancy			
Risk Management support	Q1 – Q4	In progress		Consultancy			
Annual Governance Statement	Q1	Complete	Not applicable	Consultancy			
Key Financial Systems							
Bank Reconciliation	Q3	Final report issued	To review the design of, and compliance with, key controls within the Council's financial systems working on a cyclical basis, providing assurance over the controls to prevent and detect fraud.	Good ●	Good ●	Minor ●	See 2.3
Creditors	Q4	Draft report					
Debtors	Q4	Draft report					
Payroll	Q4	Fieldwork in progress					

					Assurance Opinion			
Assignment		Planned start	Status	Assurance sought	Control Environment	Compliance	Org impact	Comments
Treasury Management		Q3	Final report issued	To review the design of, and compliance with, key controls within the Council's financial systems working on a cyclical basis, providing assurance over the controls to prevent and detect fraud.	Substantial ●	Good ●	Minor ●	See 2.3
Budgetary Control		Q3	Final report issued	To review the design of, and compliance with, key controls within the Council's financial systems working on a cyclical basis, providing assurance over the controls to prevent and detect fraud.	Good ●	Good ●	Good ●	See 2.3
Making every penny count								
Invoices over £500		Q2	Final report issued	To ensure compliance with contract procedure rules and achievement of value for money.	Good ●	Limited ●	Minor ●	Reported at November 2018 committee meeting
Key policy compliance								
Agency Staff Compliance – IR35		Q1	Final report issued	To provide assurance over compliance with key Council policies and procedures, based on sample testing.	Limited ●	Limited ●	Minor ●	Reported at November 2018 committee meeting
Scheme of Delegation compliance		Q1	Final report issued	To provide assurance over compliance with key Council policies and procedures, based on sample testing.	Good ●	Good ●	Minor ●	Reported at November 2018 committee meeting

					Assurance Opinion				
Assignment		Planned start	Status		Assurance sought	Control Environment	Compliance	Org impact	Comments
Risk based audits									
Local Authority Trading Company		Q4	Planning						
Business Continuity Management		Q1	Final report issued		<i>To provide assurance over the Council's plans and supporting procedures to enable continuity of key service delivery in the case of unforeseen incidents.</i>	Satisfactory ●	Satisfactory ●	Moderate ●	Reported at November 2018 committee meeting
Waste Management		Q3	Draft report						
Taxi Licensing checks		Q1	Final report issued		<i>To provide assurance that the Council is fulfilling its safeguarding duties in ensuring suitable checks are conducted before issuing of Hackney and private hire licences, to ensure holders are 'fit and proper' and that vehicles are roadworthy.</i>	Good ●	Substantial ●	Minor ●	Reported at July 2018 committee meeting
ICT and Information Governance									
Controls review of critical systems / Cyber Security		Q4	Fieldwork underway						
Information Governance and GDPR		Q2	Draft report						

Table 2: Customer Satisfaction

At the completion of each assignment, the Auditor issues a Customer Satisfaction Questionnaire (CSQ) to each client with whom there was a significant engagement during the assignment. The responses received in the year to date are set out below.

Responses	Outstanding	Good	Satisfactory	Poor
Total	2	6	-	-

Table 3 - Implementation of Audit Recommendations

	'High' priority recommendations		'Medium' priority recommendations		'Low' priority recommendations		Total	
	Number	% of total	Number	% of total	Number	% of total	Number	% of total
Actions due and implemented since last Committee meeting	1	50%	13	86%	10	77%	24	80%
Actions overdue by less than three months	-	%	1	7%	1	8%	2	7%
Actions overdue by more than three months	1	50%	1	7%	2	15%	4	13%
Totals	2	100%	15	100%	13	100%	30	100%

Table 4 – Actions overdue more than three months (high and medium priority)

Audit plan	Audit title	Agreed action	Priority	Responsible officer	Date for implementation	Officer update / revised date
Information Governance						
2016/17	Information Governance	Refresh and promote the information security policy.	High	ICT Manager	01/12/2017	February 2019: In Progress - The ICR Team are currently reviewing the Information Security Policy, which includes a number of individual policies, the aim is to have this by end of April 2019 .
2016/17	Information Governance	Adopt a corporate retention policy.	Medium	Legal Services Manager	01/12/2018	February 2019: In progress.

Notes

At the completion of each assignment the Auditor will report on the level of assurance that can be taken from the work undertaken and the findings of that work. The table below provides an explanation of the various assurance statements that Members might expect to receive.

Compliance Assurances			
Level		Control environment assurance	Compliance assurance
Substantial	●	There are minimal control weaknesses that present very low risk to the control environment.	The control environment has substantially operated as intended although some minor errors have been detected.
Good	●	There are minor control weaknesses that present low risk to the control environment.	The control environment has largely operated as intended although some errors have been detected.
Satisfactory	●	There are some control weaknesses that present a medium risk to the control environment.	The control environment has mainly operated as intended although errors have been detected.
Limited	●	There are significant control weaknesses that present a high risk to the control environment.	The control environment has not operated as intended. Significant errors have been detected.
No	●	There are fundamental control weaknesses that present an unacceptable level of risk to the control environment.	The control environment has fundamentally broken down and is open to significant error or abuse.

Organisational Impact		
Level		Definition
Major	●	The weaknesses identified during the review have left the Council open to significant risk. If the risk materialises it would have a major impact upon the organisation as a whole.
Moderate	●	The weaknesses identified during the review have left the Council open to medium risk. If the risk materialises it would have a moderate impact upon the organisation as a whole.
Minor	●	The weaknesses identified during the review have left the Council open to low risk. This could have a minor impact on the organisation as a whole.

Limitations and Responsibilities

Limitations inherent to the internal auditor's work

LGSS Internal Audit is undertaking a programme of work agreed by the Council's senior managers and approved by the Resources and Finance Committee subject to the limitations outlined below.

Opinion

Each audit assignment undertaken addresses the control objectives agreed with the relevant, responsible managers.

There might be weaknesses in the system of internal control that Internal Audit are not aware of because they did not form part of the programme of work; were excluded from the scope of individual internal assignments; or were not brought to Internal Audit's attention.

Internal Control

Internal control systems identified during audit assignments, no matter how well designed and operated, are affected by inherent limitations. These include the possibility of poor judgement in decision making; human error; control processes being deliberately circumvented by employees and others; management overriding controls; and unforeseeable circumstances.

Future Periods

The assessment of each audit area is relevant to the time that the audit was completed in. In other words, it is a snapshot of the control environment at that time. This evaluation of effectiveness may not be relevant to future periods due to the risk that:

- The design of controls may become inadequate because of changes in operating environment, law, regulatory requirements or other factors; or
- The degree of compliance with policies and procedures may deteriorate.

Responsibilities of management and internal auditors

It is management's responsibility to develop and maintain sound systems of risk management; internal control and governance; and for the prevention or detection of irregularities and fraud. Internal audit work should not be seen as a substitute for management's responsibilities for the design and operation of these systems.

Internal Audit endeavours to plan its work so that there is a reasonable expectation that significant control weaknesses will be detected. If weaknesses are detected additional work is undertaken to identify any consequent fraud or irregularities. However, Internal Audit procedures alone, even when carried out with due professional care, do not guarantee that fraud will be detected, and its work should not be relied upon to disclose all fraud or other irregularities that might exist.

STRATEGIC PLANNING: SLA WITH PETERBOROUGH CITY COUNCIL

Committee: Resources & Finance Committee

Date: 28 March 2019

Author: Director Commercial

[T232]

1.0 ISSUE

1.1 Arrangements for delivery of Strategic Planning services for 2019/20-2021/22.

2.0 RECOMMENDATION(S)

2.1 Members are requested to authorise the Director Commercial to enter into a Service Level Agreement with Peterborough City Council from 1 April 2019 - 31 March 2022.

3.0 BACKGROUND/OPTIONS

3.1 The Council has delivered the Strategic Planning Services through a Service Level Agreement (SLA) with Peterborough City Council (PCC) since 2015.

3.2 The quality of service that has been received through the SLA with PCC has been excellent and allows the Council to continue to run an efficient service as it is not over resourcing the service at times when less resource, particularly senior resource, is required.

3.3 The proposed SLA provides for 1 Full Time Equivalent (FTE) Senior Planning Officer and 0.2FTE Manager. In the SLA period this level of resource will initially provide the following:

- Review of the options for Strategic Planning as a result of the recently withdrawn Local Plan
- Fulfil all necessary requirements which arise from the Council's neighbourhood planning obligations
- Progress a variety of planning policy based work, as agreed and prioritised by the Council, but likely to include: various SPDs (including updates to existing SPDs), annual monitoring reports, Duty to Cooperate matters, responding to changing national planning regulations and policy, maintaining fit-for-purpose website material, LDS and SCI updates (as and when required) and Brownfield Register requirements.

3.4 The basic cost of the service (outlined above) is £90,000 per annum. Depending on the decision that will be made by Council, following the review of the options arising from the recently withdrawn local plan, there may be a need to increase resources. The SLA makes provision for additional services to be provided (at an additional cost). In the event that this is required the matter will be brought back to committee to agree the level of service that would be needed to implement such a decision.

4.0 ARGUMENTS/CONCLUSIONS

4.1 For continuity and to continue to operate an efficient and effective service it is recommended that the SLA with PCC is extended to 31 March 2022.

5.0 FINANCIAL IMPLICATIONS/EQUALITY IMPACT ASSESSMENT

5.1 The costs associated with the service can be met from the agreed budget for the Strategic Planning. As identified in 3.5 above, in the event that additional services need to be provided to implement a future decision, the SLA will be brought back to committee for agreement.

5.2 Equality Impact Assessment (INRA) not required

6.0 APPENDICES

6.1 None

<u>Background Documents</u>	<u>Location</u>	<u>Contact Officer</u>
None	The Grange, Ely	Emma Grima Director Commercial (01353) 616960 E-mail: emma.grima@eastcambs.gov.uk

COMMUNITY INFRASTRUCTURE LEVY FUNDING REQUESTS

Committee: Resources and Finance Committee

Date: 28th March 2019

Author: Sally Bonnett, Infrastructure and Strategy Officer

[T233]

1.0 ISSUE

1.1 To consider the allocation of up to £165,000 to the Ely Museum Redevelopment Project. To consider increasing the potential amount of CIL funding available to The Mill Project – Soham by £100,000.

2.0 RECOMMENDATION(S)

2.1 Members are requested to approve:

a) The allocation of up to £165,000 to the Ely Museum Redevelopment Project.

b) An increase of up to £100,000 to the potential amount of CIL funding available to The Mill Project – Soham.

c) The allocation of up to £280,000 to The Mill Project – Soham.

3.0 BACKGROUND/OPTIONS

3.1 East Cambridgeshire District Council introduced CIL on 1st February 2013. The contributions raised through this levy are used to fund, in whole or in part, the necessary infrastructure to support growth and development in the district.

3.2 In order for infrastructure to benefit from CIL funding it must be included on the Councils Regulation 123 (R123) List.

Ely Museum Redevelopment Project

3.3 At the May 2018 ECDC Full Council meeting, the Ely Museum Redevelopment Project was added to the R123 List. £100,000 was requested towards the cost of extending and refurbishing the building. At the November 2018 meeting of the Committee the potential amount of CIL available for the project was increased to £165,000.

- 3.4 Ely Museum's bid to the Heritage Lottery Fund (HLF) was successful and the Museum has now requested that an allocation of £165,000 is formally agreed. If approved the Museum has requested funds to be released in the summer of 2019.

The Mill Project - Soham

- 3.5 At the May 2018 ECDC Full Council meeting, the Mill Project – Soham, the redevelopment of an old mill to create a purpose build arts centre/theatre, was added to the R123 List.
- 3.6 At the time of submitting the original application the project was at a very early stage. Since working through the planning procedure and moving the project from the initial sketches to RIBA Stage 4, the ambition of the project and requirements of the project have increased. These ambitions reflect the development of a fit-for-purpose and sustainable facility.
- 3.7 Viva Arts and Community Group have raised the majority of the money required through various means but there remains a shortfall of £100,000 of the match funding required to secure a grant from the Heritage Lottery Fund. Viva Arts and Community Group is seeking additional CIL to meet this shortfall. If approved this would increase the potential CIL contribution from £180,000 to £280,000. An addendum to the original application is provided at Appendix 1.
- 3.8 Viva Arts and Community Group are also requesting that this allocation is formally agreed to enable them to draw down CIL funding later this year.

4.0 ARGUMENTS/CONCLUSIONS

- 4.1 At the time of writing this report the Council holds £570,076.53 (unallocated) for major projects on the Regulation 123 List.
- 4.2 Both projects are included on the Council's R123 List and as such are capable of benefiting from CIL funding.
- 4.3 The projects contribute to the delivery of the District Council's Corporate Plan under the 'A Fantastic Place to Live, Work and Visit' and 'Improving Infrastructure' headings.
- 4.4 There are sufficient funds in the CIL account to meet these requests and as such, for the reasons set out above, Members are recommended to approve the allocation for the Ely Museum Redevelopment Project and the increased allocation and release of funds to The Mill project – Soham.

5.0 FINANCIAL IMPLICATIONS/EQUALITY IMPACT ASSESSMENT

5.1 The amount of CIL funding requested is available from CIL receipts.

5.2 An Equality Impact Assessment (INRA) not required.

6.0 APPENDICES

6.1 Appendix 1- Viva Arts & Community Group - Addendum to original application.

<u>Background Documents</u>	<u>Location</u>	<u>Contact Officer</u>
East Cambridgeshire Regulation 123 List – February 2019	Room 12 The Grange, Ely	Sally Bonnett Infrastructure and Strategy Manager (01353) 615451 sally.bonnett@eastcambs.gov.uk
Minutes of the Resources and Finance Committee held on 29 th November 2018		



**The Queen's Award
for Voluntary Service**

The MBE for volunteer groups

Patrons

Air Marshal Sir John Baird KBE, DL
Sir James Paice DL
Dr Mark Billinge MA, PhD
Richard Spendlove MBE
Kerry Ellis Ian
Lavender

Presidents

Liza Goddard & Michael Fenton Stevens

Founder Daniel Schumann JP FRSA

25/01/2019

Dear Sally Bonnett

ADDENDUM TO ORIGINAL CIL APPLICATION – THE SOHAM MILL PROJECT

I am writing on behalf of Viva Arts and Community Group to ask you to consider increasing the CIL contribution to The Mill Project.

At the May 2018 ECDC Full Council meeting, the Soham Mill Project was added to the R123 List. £180,000 was requested towards the cost of extending and refurbishing the building.

At the time of submitting the original application the project was at a very early stage. Since working through the planning procedure, working closely with VAT advisors, Highways and moving the project from the initial sketches to RIBA Stage 4, the ambition of the project and requirements of the project have increased. The project has developed into an even more exciting prospect for Soham and the District of East Cambridgeshire, and the newly developed project will deliver an increased community benefit.

By using Local Multiplier 3 we have calculated that this project will provide a minimum of £3,283,590 in economic impact to the district. It will also provide four new paid apprenticeships for local young people annually, various part time catering and event support roles, increased business for a variety of local suppliers who will supply The Mill and it and will create 2 full time jobs locally in an underrepresented sector (Work by Local Futures, a research consultancy, has identified that Soham has a weak employment structure with a low proportion of knowledge driven jobs and a lower than average level of skills and qualifications in the local population). The Mill will provide an exceptional historic venue with all the contemporary fixtures needed for modern venue hire, while saving one of Soham last surviving Mill buildings from further decay and, in the words of the ECDC Conservation Officer, "Although the mill is not listed, it is acknowledged due to its rarity to be a non-designated heritage asset as a result of its historic significance and links to the historical development of the town. It is an important remnant of Soham's industrial heritage and without the investment it is likely that the mill will continue to deteriorate and fall into further disrepair". It will also be Soham's first and only community-run event facility and the only auditorium outside local schools, which are very limited. The facility will allow more community activity and volunteering to take place in our area, as it will give the platform and facilities within which such activities can grow, flourish and be sustainable. This project will be the biggest community project to take place in Soham for many years and it is hoped will be a catalyst for positive change in Soham helping to bring the town together, improve the quality of life for residents and giving a more positive identity to the town. This project will

benefit the town and parish of Soham, but because of the uniqueness of the facility and the specialist nature of what the facility could offer it is anticipated that it will also be a district wide resource attracting users and audiences from across East Cambs and helping to make Soham a 'destination town' once more tying in with the emerging ECDC District Tourism Strategy and regenerating a run-down area of Soham, bringing jobs and visitors and therefore the associated economic benefits to the town; especially when the new Soham Rail Station located just 300m away is opened.

The new total cost of the project is £1,580,900. This has been checked and verified by our Quality Surveyors, Structural Engineers and M&E Specialists; and market tested with a local building firm of considerable experience and repute. The figure includes additional improvements to the Highway and a car park for over 50 cars as well as new disability works to the Mill and a more flexible and multi-purpose facility than originally envisaged.

Since increasing the ambition of the scheme Viva have not been complacent in terms of raising the extra funding needed. We have now raised (from a variety of sources including private donations, businesses, local fundraising, trusts and foundations and public funders) £722,700 – this also includes a £50,000 contribution from Viva's own reserves.

This means that, if we are awarded the £608,200 from HLF we will have a shortfall of £250,000.

For our bid to HLF to be successful and to secure the other £722,700 of match funding we already have, Viva would need to secure the balance of the money required by April 2019. As mentioned above Viva have raised all but £250,000 of this amount.

In order to achieve a full funding package Viva have successfully secured a loan of £150,000 from Cambridgeshire County Council secured against our property in Churchgate Street. This means we have only £100,000 to find. We therefore would like to request that the CIL contribution to the project be increased by £100,000 to meet the shortfall and this enable this exceptional community project to happen.

It is worth noting that, even with the increase in CIL from £180,000 to £280,000, due to the level of match funding in place the CIL contribution to this project still only represents 17% of the overall project.

The project will contribute to the delivery of the District Council's Corporate Plan under the 'A Fantastic Place to Live, Work and Visit' and 'Improving Infrastructure' headings as well as link with the proposed District Tourism Strategy and Market Towns review.

Previously Viva carried out a public online consultation and survey over three months which produced an overwhelming result in support of this project. Over 2,300 local people voted to support the project - this is an overwhelming response and is equivalent to two in every 10 Soham residents or one in every two households voting to support our vision. We also had over 100 letters of support for our planning application.

All five ECDC Councillors for Soham support this project and The Town Council support the project. The Cambridgeshire Council Councillor for the area supports this project as does the County Councillor Area Champion. We also have the support of the ECDC Leisure and Community Services Champion. The Chairman of ECDC is also supportive of the project.

Also, since carrying out our initial survey mentioned above, we enlisted an independent consultant to do a full-scale public consultation exercise on the project, which was completed

in January 2019. 708 local people were consulted plus various community groups, stakeholders, schools and so on. The support for the project remains overwhelming and the results of this consultation have enabled us to further shape the project to ensure it serves identified need.

Finally it is worth noting that The national survey of either publicly owned and managed, or regularly funded arts facilities within local authorities that are considered by the Arts Council England to be providing an appropriate quality of provision, indicates a space benchmark of 45m² per 1,000 population; Soham has a population of over 10,000 (and growing!) and no arts facilities – therefore we are well below this national benchmark for a sustainable community. As Soham grows (many houses are currently under construction and more are on the way) it is vital that Soham has the appropriate community facilities and attractions to serve the population, and this project will help to ensure that we do.

If funds are achieved in time the project will commence in August 2019 and will take one year to complete.

This is not a request for release of funds, but for an increase in the amount of potential funds that could be made available at the time of an application for funding being made.

I am happy to send you any further information you may require or answer any further questions you may have.

Yours sincerely,

Daniel Schumann FRSA
Viva Arts and Community Group Founder

EXTERNAL AUDIT - LOCAL GOVERNMENT SECTOR UPDATE

Committee: Resources and Finance Committee

Date: 28th March 2019

Author: Finance Manager

[T234]

1. ISSUE

1.1 Ernst and Young (EY), the Council's external auditors, produce regular briefing notes, detailing their view of the local government sector and raise key questions that the audit committee need to be considering. As previously agreed at the Corporate Governance and Finance Committee, this note provides Members of this Committee (as the Council's audit committee) details of the Council's position with regard to these key questions.

2. RECOMMENDATION (S)

2.1 Members are requested to note the report.

3. BACKGROUND/OPTIONS

3.1 EY's full briefing is attached as appendix 1 to this report.

3.2 This raises seven key questions for the audit committee to consider on page ten of the report.

3.3 Question 1 – 2018 Budget

How has the 2018 Budget impacted the local authority's financial plans for the current year and the year ahead?

The national budget presented to Parliament on the 29th October 2018 had little impact on the Council's financial position. The main change announced was additional retail relief for businesses with a rateable value of under £51,000, but as Government will be providing councils with Section 31 Grant to fully compensate for the reduced rates collected, it has no impact on overall funds available.

The one change that may assist local councils is the possible rate relief on public toilets, but as primary legislation is needed for this and it is not planned to happen until April 2020, it is too early to be clear of the impact, and no allowance was made in the budget approved by Council.

3.4 Question 2 – CIPFA Investment Guidance

How much is your authority dependent on commercial investment income to fund services?

This Council has no commercial investment income in its current budget. This Council has not brought commercial properties, as other councils have done, as a means to secure rental income in future years.

That said, while not the main focus of East Cambs. Trading Company, it is expected that, in particular, the development arm of the Company will make significant profits in future years, which in turn will allow it to pay dividends to the Council. However at this point, as the timing of these is not certain, no allowance has been made for these in the approved budget.

3.5 Question 3

What governance structures are in place to ensure that the authority's borrowing is proportionate to its need and level of resources?

The Council's new Treasury Management Strategy Statement as approved at Full Council, is in line with the latest published guidance. All borrowing will be in line with the Council's Capital Financing Requirement, i.e. to fund its approved capital programme. No other borrowing (such as to purchase commercial investments) is proposed at this time.

3.6 Question 4 – IFRS 9: Statutory Override

Have you considered the impact of the new IFRS 9 accounting standard? How will you plan for the possibility that the statutory override will end in five years' time?

Yes, the IFRS9 accounting standard has been considered, but as this Council has no commercial investment properties and holds any spare cash in overnight funds, it is unlikely to have much, if any, impact.

The one possible area that it could impact, is if at any point it is believed that ECTC will be unable to pay back its loan in March 2021. At this point, if the statutory override is not in place, the Council would need to make allowance for any expected shortfall. However, as at this point it is expected that the full loan will be repaid, then this is not of concern.

3.7 Question 5 – Public Sector Pension Scheme Valuation

Have you taken into account the impact of the most recent review of the public sector pension scheme on your budgets and medium term financial position?

No account of any changes in pension contribution rates has been included in the budget. The robustness of Local Government Pension schemes are calculated by the actuary every three years, with authorities then being required to adjust their contribution rate to reflect the balance on the fund and the difference between expected returns and payments in the long-term. This triannual valuation is due to take place in April 2019 and will take into account, amongst other issues, those highlighted in the EY briefing. Once this has been calculated the revised contribution rate will come into effect in April 2020 and our budget for that year will need to be adjusted, as required, to reflect this.

3.8 Question 6 – Local Public Audit – Expectations gap

How far do you recognise the issues of the ICAEW [Institute of Chartered Accountants in England and Wales] report on the expectations gap in local public audit? What is your perspective on the value that external audit provides?

The Audit Fee paid by this and other local authorities has been reduced in recent years as the Public Sector Audit Appointments process has driven competition. While this is good news for local authorities in balancing their finances, it remains important that this does not impact on the quality of advice and assistance external audit provide, particularly in relation to their value for money conclusion, which should be providing an external professional view of the risks surrounding the Council's future financial health.

3.9 Question 7 – PSAA: Report on results of the 2017/18 audits

What lessons have you learnt from the earlier accounts and audit deadlines in 2017/18? Are you confident that these lessons will be applied for the 2018/19 accounts and audit process?

Much work was needed in order to close the 2017-18 accounts to the earlier timeframe, not aided by new staff within the team being required to learn many of the processes as the work was undertaken. We are in a far better position this year, with far greater knowledge within the team and of the communication channels available between ourselves and EY. I am therefore confident that, all things being equal, we will be able to achieve both the initial draft production and final audit deadlines.

4. ARGUMENTS/CONCLUSIONS

As can be seen, this Council is aware of and has undertaken steps where necessary to address the issues highlighted in the EY briefing paper as they impact on district councils.

5. FINANCIAL IMPLICATIONS / EQUALITY IMPACT ASSESSMENT

5.1 There are no financial implications linked to this report at this time.

5.2 Equality Impact Assessment (INRA) not required.

6 APPENDICES

6.1 Appendix 1 – EY Briefing – Local government audit committee briefing

<u>Background Documents</u>	<u>Location</u>	<u>Contact Officer</u>
EY Briefing – Local government audit committee briefing (as attached as appendix 1)	Room 104 The Grange Ely	Ian Smith Finance Manager Tel: (01353) 616470 E-mail: ian.smith@eastcambs.gov.uk

Local Government Audit Committee Briefing

Quarter 4, December 2018




EY

Building a better
working world



Contents at a glance





This sector briefing is one of the ways that we support you and your organisation in an environment that is constantly changing and evolving.

It covers issues which may have an impact on your organisation, the Local Government sector, and the audits that we undertake.

The briefings are produced by our public sector audit specialists within EY's national Government and Public Sector (GPS) team, using our public sector knowledge, and EY's wider expertise across UK and international business.

The briefings bring together not only technical issues relevant to the Local Government sector but wider matters of potential interest to you and your organisation.

Links to where you can find out more on any of the articles featured can be found at the end of the briefing.

We hope that you find the briefing informative and should this raise any issues that you would like to discuss further, please contact your local audit team.



Government and economic news

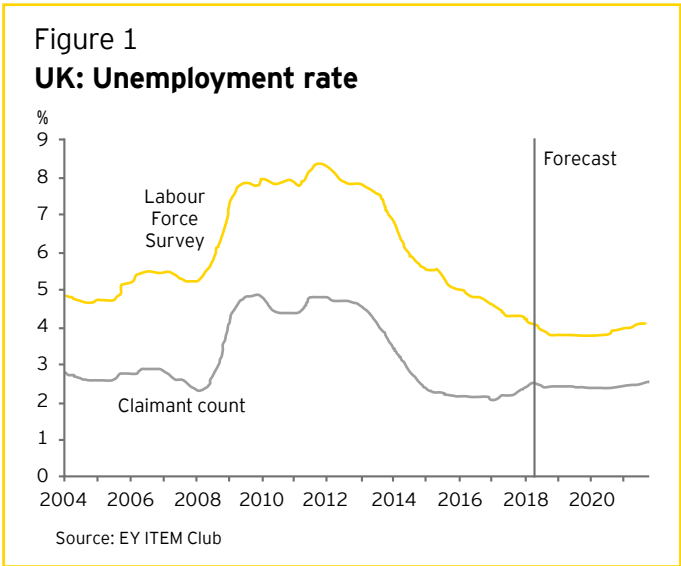
EY Club Item

The latest EY ITEM Club forecast casts a cloudier outlook for the UK economy which will have implications for Local Authorities. This partly reflects increased uncertainties about Brexit, due to the elevated risk of the UK leaving the EU without a deal. It also reflects a more challenging global outlook, and continued pressures on consumer purchasing power.

The forecast has slightly downgraded the UK's economic prospects for 2018 and 2019, with GDP growth for 2018 trimmed from 1.4% to 1.3% – the slowest rate of expansion since 2009. While performance improved in Q2 and Q3, the outlook has since become less certain.

One positive note for UK economy is the robust growth in labour demand. The unemployment rate remained at 4.0% for the three months to July, the lowest level since February 1975. Over the same period, the number of vacancies in the UK rose to 833,000, highlighting the tightness in the labour market.

As shown in Figure 1, it appears that the spare capacity in the labour market created during the crisis has been largely absorbed. The Bank of England's (BoE) recent report about the labour market suggests that very limited slack remains – a BoE's regional Agents survey found that 40% of companies are finding it harder to recruit and retain staff compared to last year.



The recruitment challenges facing employers are well known by local authorities. An expanding and ageing population will only add to the demand pressures, while the supply of workers may be at risk due to the impact of Brexit on migration of EEA workers.

Theory suggests that, with unemployment falling and vacancies rising, there is little scope for further labour market tightening without generating excess wage pressures. However, earnings growth has remained subdued in recent periods, and indeed relapsed in Q2 2018. Some firms appear keen to limit their costs in an uncertain environment, while fragile consumer confidence is likely deterring workers from pushing hard for pay rises.

These consumer pressures are manifesting in many areas of the economy, and notably in the housing market. Caution over engaging in major transactions has seen mortgage approvals at approximately 18.1% below their long-term (1993-2018) average. Given the earnings squeeze, and the faltering demand for private housing, the important role of social housing is likely to persist. There were 1.2 million households on a waiting list for social housing in England on 1 April 2017, exhibiting the significant excess demand. As a result, the announcement by the Government to scrap the HRA borrowing cap is welcome, and should go some way to meeting demand in the market.

As Brexit beckons, what is the impact that local authorities can expect across the UK?

With increasing focus on a potential extension to the Brexit transitional period and the likelihood of a 'no-deal' scenario failing to diminish, local authorities are beginning to prepare for an array of potential impacts from the UK's departure from the EU. We look below at some of the key focus areas for local government in assessing the impact of Brexit.

The impact on social care provision:

The social care workforce is particularly susceptible to the impact of Brexit. Since the referendum in 2016, there has already been a decrease in the number of EU nationals taking jobs in the UK social care sector, and this is likely to be squeezed further with the end of freedom of movement. This has the potential to lead to labour cost inflation, increasing the financial pressure facing local authorities.

The effects described above will be exacerbated further due to challenges in the healthcare system. The NHS is similarly likely to suffer to workforce challenges and hence, funding challenges. This has the potential to increase the pressure on hospitals to discharge early, increasing the burden on the social care system's capacity. The government's winter crisis cash pledge to the system, is unlikely to mitigate such challenges.

The impact on supply chains and logistics:

Some coastal local authorities may face years of road traffic issues if border checks are applied following Brexit; authorities in the South East likely to be most significantly affected, due to the potential of border checks being applied at Dover.

Furthermore, investigations have been made by authorities such as Pembrokeshire Council into the ready availability of food and medicine in the event of road blockages and closures. Additionally, local authorities are struggling to make plans around international trade, as they await information on charges and how long waiting times at ports are likely to be. This is particularly important in the case of livestock and fresh foods being transported.

Changes to customs unions and physical borders may reduce the availability and increase the price of key goods required by local authorities, including adult social care supplies.

Consumer demand:

Brexit will impact the wider economy, and hence local authorities will need to be attuned to the impact on their local economies.

Brexit uncertainty is already beginning to influence the high street and local authorities need to consider the prospect of increasing voids. Furthermore, local economies that are heavily dependent on certain sectors that are vulnerable to the impact of Brexit, such as financial services and agriculture, may bear a greater brunt of the economic shock that Brexit may cause.

Local authorities may also be impacted more directly, especially those authorities that have embarked enthusiastically on commercial property investments, thereby creating direct exposure to certain sectors, especially the retail sector. In respect of this, CIPFA have issued a warning to councils outlining concerns over their commercial activity, suggesting that some have been guilty of putting public funds at 'unnecessary or unquantified risk'. Councils need to evaluate the proposed impact that they were hoping such investments may have on their financial position, along with other trading activity, in light of the potential economic impact of Brexit.

Impact on property and agricultural land prices.

Predictions that property prices in general are likely to fall following Brexit are well documented. Bank of England Governor Mark Carney has stated that UK house prices may fall by up to a third in the event of a 'no-deal' Brexit.

A reduction in property prices may not be perceived to be a bad outcome for all. Furthermore, the government's HRA borrowing cap announcement has the potential to allow councils to increase the supply of housing, further supporting a challenged housing market. However, such a reduction in property values is likely to create a shock that may create financial hardship for many as well as impacting the performance of certain sectors.

Budget 2018

On 29 October 2018 the Chancellor delivered the 2018 Autumn Budget to Parliament. Among the headline policy announcements, such as a new 2% tax on revenue for large digital companies, changes to the income tax threshold bands, and increase in funding to help departments prepare for Brexit, there were a number of announcements that will have a direct impact on local authorities. These key announcements include:

- ▶ Immediate abolition of the Housing Revenue Account (HRA) cap which restricts local authority borrowing for house building.
- ▶ £675mn Investment in the Future High Street Fund created to support local areas prepare long term strategies for their high streets and town centres, including investment in physical infrastructure. As part of this announcement, small retail businesses will see a 33% decrease in business rates and public lavatories will receive 100% business rate relief after April 2019.
- ▶ Increased staff costs for local authorities; as the national living wage is set to increase by 5% from £7.83 to £8.21 an hour.
- ▶ Allocation of additional £420mn to local authorities in 2018/19 to tackle potholes and repair damaged roads.
- ▶ Local authorities in England will receive a further £650mn in social care funding.

CIPFA's response to the budget was that while the additional short term support for the provision of services is welcomed, there are greater long term challenges that need to be addressed to embed sustainable funding. The July 2018 OBR's (OBR) projection, upon which the budget was based, forecasts that within 50 years the UK will not be able to afford anything more than debt interest, health,

social care and pension payments. CIPFA is clear that there is not sufficient funding to sustain expectations of public services at the current levels of taxation.

The Local Government Association (LGA) analysis has estimated that local services face a funding gap of £7.8bn by 2024/25; the funding gap as of 2019/20 is estimated to be £3.9bn. The services where there are the greatest funding pressures include social care, homelessness and public health. However, the growing demand for these services has detrimentally impacted on other services that help maintain local communities including libraries, roads and welfare support.

An unexpected announcement made by Government during the budget was that it will no longer use Private Finance Initiative (PFI) schemes, or its successor PF2, because PFI schemes have been identified by the Office for Budget Responsibility (OBR) as a source of significant fiscal risk to the Government. It is unclear if this decision by central Government will impact on local authorities in future years.

CIPFA Investment Guidance

The media spotlight and public scrutiny surrounding local government finances has increased significantly over the past year due to increased pressures to deliver services from reduced funding. To help authorities better manage their finances CIPFA is updating its guidance on Treasury Management. The new key principle of guidance will be that 'Local authorities must not borrow more than or in advance of their needs purely in order to profit from the investment of the extra sums borrowed'.

During 2017/18 the rate at which English councils acquired land and buildings increased by 43% to a total of £4bn; whereas total borrowing increased from £4bn to £10bn (127%). As such there is a growing concern that too many local authorities are investing heavily in commercial property at a rate that is disproportionate to their available resources. This exposes public funds to unquantified risks. This stands against the primary objective of a local authority's treasury management strategy to safeguard public money.



Accounting, auditing and governance

IFRS 9: Statutory Override update

The 2018/19 financial year will be the first year where the accounting standard IFRS 9 will be implemented by local government. IFRS 9 impacts on an authority's financial assets: the investments it holds; the amounts it has lent to others; and other monetary based assets it may have. It changes how these financial assets are classified and how movements in their value are accounted for. It also changes how these assets are impaired; based on the risk that the assets may not be recovered in full, or at all.

Following a consultation by the Ministry for Housing Communities and Local Government on the impact of IFRS 9, an initial statutory override has been granted for five years, despite 90% stakeholders opposing a time-limited period. This statutory override means that councils will still be required to account for fair value movements in financial instruments (in accordance with proper practices as set out in the code on local authority accounting); however these movements will not be charged to the revenue account.

The result of which is that statutory override will remove the potential burden that council tax payers or local authorities may have faced if fair value movements were unfavourable.

Public Sector Pension Scheme Valuation

The Government undertakes a valuation of public service pension schemes every four years, this year sees the first full assessment of these since the introduction of reformed schemes in 2015.

The Chief Secretary to the Treasury has stated that early indications would suggest that employers' contribution will need to increase as a result of a proposed decrease in the discount rate. The discount rate, known as the SCAPE rate, is based on the OBR projection of the short-term pay growth in terms of GDP. OBR has reduced this rate from 3.0% to 2.8% in 2016 and a further reduction has been proposed as of April 2019 to 2.4%. This discount rate is used to calculate the current costs of future payments and as the discount rate decreases, the pension liability increases. Given that employee rates are effectively fixed under scheme regulations, employer contributions will need to increase to meet the increased liability. Further details are to be announced later in the year in addition to further discussion taken forward as part of the spending review.

Local Public Audit – Expectations gap

For the public to gain trust and confidence in public spending, a framework of accountability, transparency, governance and ethics needs to be built. The ultimate responsibility lies with the government departments that delegate spending to local public bodies. These public bodies must then be able to demonstrate that the money has been spent efficiently and effectively.

One way the public can gain trust in public spending, is by relying on the external audit process to provide assurance on the financial statements and report by exception on the arrangements the

public body has in place to secure economy, efficiency and effectiveness. However, the role of audit, is often misunderstood creating the audit expectation gap which is the difference between what an auditor actually does, as required by legislation and auditing standards, and what stakeholders think that the auditors' obligations might be and what they might do.

The Institute of Chartered Accountants in England and Wales (ICAEW) produced a report to raise awareness on the expectation gap and suggest some possible solutions. The report also discusses how issues faced by local public bodies such as financial difficulties, increasing demand from an ageing population, complex structures and weaknesses of accountability impacts the audit process and widens the expectation gap.

Some common concerns were noted in the report by interviews with Chief Financial Officers in different sectors and regulatory bodies:

1. Local authorities and health bodies are facing a difficult time with increasing pressure to deliver more services, become innovative and commercial with reduced financial support. This pressure could bring in concerns about behaviours that may not be in the best long-term interests of the public.
2. Reports produced by auditors are not being fully utilised by management and audit committees to build on successes and make improvements within the body where recommendations have been made.
3. Auditors are concerned that qualifications and issues identified in their opinions are not taken seriously enough by those charged with governance.

4. The reduction in audit fees has led to a perception by local bodies that they are receiving reduced scope of work compared to the previous regime (Audit Commission). The concerns are not in relation to compliance with auditing standards, but rather the lack of value added activities that was previously provided.
5. Chief Financial Officers expect more challenge and review of their forward-looking plans which underpin the financial resilience of the authority.
6. Other stakeholders are not getting sufficient assurance over the effectiveness of service delivery and performance in auditors' work.
7. Increased regulation and scrutiny against the reduced number of auditor firms in the local government market.
8. Local public auditors' power being limited by the removal of indemnity insurance and increased difficulty to recover costs.

The ICAEW has offered a number of potential solutions in the report to close this expectation gap including:

1. Chief Financial Officers could consider involving external support to assist them in their financial resilience work, such as challenging their budget assumptions and other key decision making factors, instead of relying on external auditors to provide other value added activities, as these may have some independence restrictions.
2. More broadly, consideration could be given to widen the scope of the audit to include for example a greater future-looking focus.



Regulation news

PSAA: Report on results of 2017/18 audits

PSAA (Public Sector Accounts Appointments) has reported its annual summary on the timeliness and quality of financial reporting in relation to audits for the 2017/18 financial year. A total of 431 (87 %) local government and fire authorities published their audited accounts by the deadline of 3 July 2018. 2017/18 was the first year that the accounts and audit deadline was brought forward from the 30 September to the 31 July. PSAA's Chief Officer stated that whilst these results were encouraging and reflect considerable efforts of both local government finance staff and auditors, there is still more work to be done in order for 100% of authorities to meet the new deadline.

The number of qualified 'Value for Money' conclusions is currently at 7% (compared to 8% for 2016/17); however there 30 conclusions still to be issued for 2017/18. The most common reasons for issuing a qualified Value for Money conclusion were corporate governance issues, financial stability concerns and contract management issues.



Other

EY 2018 Transparency Report

Our profession has come under scrutiny from policymakers and other stakeholders over the year, and the need for transparency has never been greater. Increasingly, the public is expecting more and more from the audit than its current remit requires. This difference is known as the 'audit expectation gap' which has been discussed above. We believe the time is right for all concerned in the corporate control ecosystem to seize the moment and consider deeply what society expects from businesses and the assurance it needs over their activity.

It's in our interests and the public's for EY UK to be as open and transparent as possible. The Transparency Report goes some way towards helping us achieve this, while also providing an opportunity to share a more balanced perspective on what we

do and how we perform as a business. For example, it refers to our role in building trust and confidence in the capital markets and wider economies, by maintaining and developing positive relationships with our stakeholders. It explains what we do to make a difference to people's lives by helping to improve social mobility in the UK. It also shows how our people are supported in their role as auditors by making reference to our tools, technologies and training programmes. Details on internal and external surveys and inspections are included as well, to show how we are performing against our own expectations and – most importantly – those of our regulators.

We refer to this report in our audit planning reports to audit committees, and we summarise the key headlines below.

2018 Highlights

Audit quality

External review



82% of EY's FTSE 350 audits and **67%** of all inspected audits required no more than limited improvements

(FY17: 92% and 88% respectively)
as at 29 October 2018

No FRC fines for audit work completed in the last five years and **no sanctions** against EY UK partners in respect of that period

Internal review

108 engagements reviewed in FY18, covering

47% of our

Responsible Individuals, of

which **81%** had no improvements or minor improvements only

Delivery

Of our people in Audit



96% consider delivering quality audits a priority



97% understand their role as an auditor in providing independent assurance, supporting strong capital markets and protecting the public interest



The result of the FRC's most recent review of our audits showed that 82% of our FTSE 350 audits were graded as requiring no more than limited improvement, against a 90% target. Overall 67% of all EY UK's audits inspected were graded as requiring no more than limited improvements. We are proud of the progress we have made in the UK since the launch of UK Sustainable Audit Quality (SAQ) programme a few years ago. But there is still more work to be done to consider audit quality from the viewpoint of key stakeholders: investors, audit committees, companies, regulators and our people. The work we have done to model the behaviours of our highest performing teams, using cognitive psychologists, will continue. In the year ahead we will prioritise the extent and consistency of the model's adoption. We aim to transform the behaviours that feature in the model into business-as-usual activity across all of our audit teams.

As organisations become more complex, so do audits, making access to different skills and capabilities more important than ever. The traditional audit has already been transformed by the use of technology and digital platforms, and the pace of change will only accelerate. These new capabilities enable us to search, sift and sort through large quantities of data, allowing us to identify potential areas of risk and understand an organisation's performance at a more granular level. The audit process is becoming more forward looking, with a focus on anticipating future risks. Our new capabilities are also providing insights into areas that were once thought to be impossible to measure, such as culture.

This unprecedented scrutiny and demand for change, can be seen as an incredible opportunity to focus our efforts on addressing the root cause, deliver sustainable high quality audit and gain the trust and confidence in the capital markets society needs and demands.

Key questions for the Audit Committee

2018 Budget

How has the 2018 Budget impacted the local authority's financial plans for the current year and the year ahead?

CIPFA Investment Guidance

How much is your authority dependent on commercial investment income to fund services?

What governance structures are in place to ensure that the authority's borrowing is proportionate to its need and level of resources?

IFRS 9: Statutory Override

Have you considered the impact of the new IFRS 9 accounting standard? How will you plan for the possibility that the statutory override will end in five years' time?

Public Sector Pension Scheme Valuation

Have you taken into account the impact of the most recent review of the public sector pension scheme on your budgets and medium term financial position?

Local Public Audit – Expectations gap

How far do you recognise the issues of the ICAEW report on the expectations gap in local public audit? What is your perspective on the value that external audit provides?

PSAA: Report on results of 2017/18 audits

What lessons have you learnt from the earlier accounts and audit deadlines in 2017/18? Are you confident that these lessons will be applied for the 2018/19 accounts and audit process?

Find out more

EY Club Item

<https://www.ey.com/uk/en/issues/business-environment/financial-markets-and-economy/item---forecast-headlines-and-projections>

2018 Budget

<https://www.gov.uk/government/news/budget-2018-24-things-you-need-to-know>

<https://www.local.gov.uk/about/news/lga-responds-budget-2018>

<https://www.cipfa.org/about-cipfa/press-office/latest-press-releases/cipfa-responds-to-budget-2018>

<https://www.local.gov.uk/sites/default/files/documents/Moving%20the%20conversation%20on%20-%20LGA%20Autumn%20Budget%20Submission%202018.pdf>

CIPFA Investment Guidance

<https://www.publicfinance.co.uk/news/2018/10/cipfa-investment-guidance-will-help-councils-steer-through-challenges>

Local Public Audit – Expectations gap

<https://www.icaew.com/about-icaew/regulation-and-the-public-interest/policy/public-sector-finances/local-public-audit-expectations-gap>

<https://www.icaew.com/-/media/corporate/files/about-icaew/policy/local-public-audit-expectation-gap.ashx?la=en>

IFRS 9: Statutory Override

<https://www.publicfinance.co.uk/news/2018/11/ifrs-9-override-last-five-years>

Public Sector Pension Scheme Valuation

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/738917/Technical_Bulletin_Public_Service_Pension_Schemes_Valuations.pdf

<https://www.parliament.uk/business/publications/written-questions-answers-statements/written-statement/Commons/2018-09-06/HCWS945/>

PSAA: Report on results of 2017/18 audits

<https://www.psaa.co.uk/audit-quality/reports-on-the-results-of-auditors-work/>

EY Transparency Report 2018

<https://www.ey.com/uk/en/about-us/ey-uk-transparency-report-2018>

[https://www.ey.com/Publication/vwLUAssets/ey-uk-2018-transparency-report/\\$File/ey-uk-2018-transparency-report.pdf](https://www.ey.com/Publication/vwLUAssets/ey-uk-2018-transparency-report/$File/ey-uk-2018-transparency-report.pdf)

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