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Cambridge City Council

CIVIC AFFAIRS

To: Committee Members: Councillors Rosenstiel (Chair), Cantrill (Vice-Chair), Benstead, Herbert, Johnson and Pitt

Alternates: Councillors Ashton and Boyce

Despatched: Tuesday, 12 November 2013

Date: Wednesday, 20 November 2013

Time: 6.00 pm

Venue: Committee Room 1 & 2 - Guildhall

Contact: Glenn Burgess

Direct Dial: 01223 457013

AGENDA

1 APOLOGIES FOR ABSENCE

2 MINUTES OF PREVIOUS MEETING *(Pages 7 - 18)*

3 DECLARATIONS OF INTEREST

Members are asked to declare at this stage any interests that they may have in any of the following items on the agenda. If any member is unsure whether or not they should declare an interest on a particular matter, they are requested to seek advice from the Head of Legal Services before the meeting.

4 PUBLIC QUESTIONS

5 ANNUAL AUDIT LETTER 2012/13 *(Pages 19 - 30)*

6 INTERNAL AUDIT PLAN: PROGRESS REPORT (Pages 31 - 50)

7 MUNICIPAL YEAR 2014/15

The Committee has previously agreed that the Annual Meeting of the Council will take place on 12 June 2014, as local elections have been moved back by three weeks to 22 May 2014.

The Municipal Year 2014/15 is a matter for this Committee, subject to prior consultation with Group Leaders. Because of the 'loss' of three weeks, options for the summer committee cycle are currently being consulted on and the Committee will be updated at the meeting.

Information for the Public

Location The meeting is in the Guildhall on the Market Square (CB2 3QJ).

Between 9 a.m. and 5 p.m. the building is accessible via Peas Hill, Guildhall Street and the Market Square entrances.

After 5 p.m. access is via the Peas Hill entrance.

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- For questions and/or statements regarding items NOT on the published agenda, the deadline is 10 a.m. the day before the meeting.

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CIVIC AFFAIRS

19 September 2013

6.00pm - 8.36 pm

Present: Councillors Rosenstiel (Chair), Benstead, Boyce, Herbert, Johnson and Pitt

Officers present:

Chief Executive: Antoinette Jackson

Director of Resources: David Horspool

Director of Environment: Simon Payne

Head of Accounting Services: Julia Minns

Head of Human Resources: Deborah Simpson

Head of Internal Audit: Steve Crabtree

Head of Legal Services: Simon Pugh

Head of Strategic Housing: Alan Carter

Democratic Services Manager: Gary Clift

Customer Service Business Manager: Chris Bolton

Committee Manager: Glenn Burgess

Director of Ernst & Young (External Auditors) – Mark Hodgson

FOR THE INFORMATION OF THE COUNCIL**13/45/CIV Apologies for absence**

Apologies were received from Councillor Cantrill (Vice Chair).

13/46/CIV Minutes of previous meeting

The minutes of the meeting held on 26 June 2013 were signed as a correct record by the Chair.

13/47/CIV Declarations of Interest

Councillor	Item	Interest
Rosenstiel	13/51/CIV	Personal: Report refers to MP Julian Huppert and wife works as his Case Officer.

Pitt	13/50/CIV	Personal: As the Executive Councillor for Community Development referred to in the Annual Complaints Report.
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13/48/CIV Public Questions

Mr Wisbey addressed the committee regarding the nuisance caused by the use of the Guest House at 70 Green End Road and raised the following points:

- i. The nature of the nuisance, persistent over many years, had caused unacceptable levels of stress to him and his wife.
- ii. The Housing Department were at fault for placing people at the Guest House in breach of the lawful planning use.
- iii. Problems started in 2005 and escalated when the number of people housed at the Guest House increased.
- iv. Concerns had been raised with the Council about the nuisance as far back as 2005. Compensation payments should therefore be dated from this date and not 2007 as recommended by the Independent Complaints Investigator (ICI).
- v. The problems had resulted in 7 years of hell and had affected their lives both mentally and financially.
- vi. Without the outside help of Mrs Blair this problem would not have been addressed by the Council.

Mrs Blair also addressed the committee regarding the nuisance caused by the use of the Guest House at 70 Green End Road and raised the following points:

- i. She had first met Mr and Mrs Wisbey in 2010, and by 2012 they were clearly at the end their tether.
- ii. If a specific challenge had not been raised on their behalf regarding breach of planning conditions the Council would still not have addressed the issue.
- iii. Highlighted the failure by the Housing Department to ensure effective management of the Guest House.
- iv. Emphasised that, as the initial problems had started in 2005, the compensation payments should reflect this.
- v. Asked that the Council review all premises being used for the temporary accommodation of vulnerable people.

- vi. Thanked the Anti-Social Behaviour (ASB) Officer, the Head of Planning Services and the Director of Environment for their assistance in addressing this issue.

13/49/CIV Ernst and Young External Audit conclusions and approval of Statement of Accounts

The committee received a report from the Director of Resources seeking approval of the 2012/13 Statement of Accounts. The report included the Audit Results Report from the Council's external auditors, Ernst and Young (EY), setting out details of their work, findings and conclusions regarding the 2012/13 Accounts

In response to a question from Councillor Herbert, Mark Hodgson, the Council's external auditor, confirmed that the value for money aspects of the audit had been undertaken in accordance with the Code of Audit Practice, having regard for the following two criteria (as published by the Audit Commission in November 2012):

- The authority has proper arrangements for securing financial resilience.
- The authority has proper arrangements for challenging how it secures economy efficiency and effectiveness.

However, there was an obligation for auditors to take into account previous Audit Commission criteria around good governance. The report therefore reported an exception in respect of significant weaknesses in the Council's arrangements for ensuring appropriate internal controls in the preparation of the 2013/14 budget.

In response to questions from Councillor Herbert, Mr Hodgson confirmed the following:

- i. Whilst EY had been notified of a breach in the Council's systems of internal control, it was not the role of external audit to monitor the figures on a day to day basis.
- ii. The initial overstatement by the Council in the valuation of property assets of £6.065m related to the classification of certain social housing properties designated for redevelopment - which resulted in a need for those properties to be valued on a different basis.

In response to a question from Councillor Pitt regarding the audit fees, Mr Hodgson confirmed that £18,000 of the proposed final audit fee related to the Phase 1 work in identifying the issues, and £21,000 related to the additional work as requested by the Council.

In response to a further question from Councillor Pitt it was noted that the external auditors were comfortable with the City Council's Action Plan to address the issues, but had not yet revisited the implementation of the Plan.

Resolved (by 3 votes to 0) to:

- i. Approve the Statement of Accounts for the year ending 31 March 2013.
- ii. Authorise the Chair of the meeting to sign the Letter of Representation and audited Statement of Accounts for the financial year ending 31 March 2013 on behalf of the Council.

Re-ordering of the agenda

Under paragraph 4.2.1 of the Council Procedure Rules, the Chair used his discretion to alter the order of the agenda to take agenda item 7 next (Minute Item 13/51/CIV). However, for ease of the reader, these minutes will follow the order of the published agenda.

13/50/CIV Annual Complaints Report 2012/13

The committee received a report from the Customer Service Business Manager regarding the Annual Complaints Report for 2012/13.

In response to a question from the Chair the Customer Service Business Manager confirmed that the increase in the number of complaints was partly due to the recent introduction of a central complaints repository which meant that issues were being reported more consistently. The Council had also provided specific training for officers in identifying and dealing with complaints.

To put the figures into context, the Chief Executive confirmed that the City Council provided services to over 50,000 households and had received a total of 498 complaints. It was also noted that, as the Council experienced different challenges from year to year (such as the re-routing on refuse vehicles and the changes to the benefit system) it was difficult to compare short term trends.

Councillor Herbert emphasised the need for the Council to learn and improve as a result of complaints, and requested further information on the cases investigated and up-held by the Independent Complaints Investigator.

The Chief Executive agreed that further details would be added to the Annual Complaints Report prior to it being published on the Council's website.

In response to a question from Councillor Johnson regarding complaint response times (table 3 of the Officer's report) the Chief Executive confirmed that response times varied dependent on the complexity of complaints received by each department. For example a missed recycling bin could be dealt with much quicker than a complex planning issue.

Resolved (by 3 votes to 0) to:

- i. Approve publication of the draft Annual Complaints Report for 2012-13 to the Council's website.

13/51/CIV Complaint Concerning Nuisance Caused by the Use of the Guest House at 70 Green End Road

The committee received a report from the Director of Environment regarding a complaint concerning nuisance caused by the use of the Guest House at 70 Green End Road. A typographical error was highlight on page 18 of the Officer's report. The first telephone call from the complainants should have been listed as 17th April 2007 – not 17th September 2007 as noted in the report.

It was noted that a joint internal investigation had been undertaken by the Director of Environment and the Director of Customer and Community Services which had highlighted the importance of an appropriate escalation procedure and the need for joined up working across teams and departments (a 'One Council' approach). A new Principal Planning Officer with specific responsibility for enforcement had been appointed and additional training for officers in the Planning Department had been arranged.

The Director of Environment reiterated his unreserved apology on behalf of the City Council for the mistakes that were made in seeking to stop the nuisances. It remained open for Mr and Mrs Wisbey to make a complaint to the Local Government Ombudsman (LGO) if they were dissatisfied with any aspect of the Council's response, including the level of compensation offered.

In response to concerns raised by the Chair regarding the recording of complaints by the Environmental Health Department, the Director of Environment confirmed that all complaints were logged and acted upon, and he felt that an effective complaints process was in place.

In response to a question by Councillor Pitt regarding the level of compensation offered the Head of Legal Services confirmed that it was within the remit of the committee to amend the proposed start date. The Chief Executive confirmed that the LGO would look at when the Council should have *acted* upon the issue, not necessarily when the nuisance started. It was therefore based upon a judgement of the LGO, but the committee could ultimately disagree with this.

The committee emphasised that, as the Council should have acted in 2005 when the issue was first brought to their attention, the compensation payment should start from this date. The failure of joined up working across teams and departments was also highlighted as a concern.

In response to a question from Councillor Pitt regarding checks on previous complaints concerning temporary accommodation sites, the Head of Strategic Housing responded that, whilst checks were made on the planning status, they were not made on any previous noise or ASB issues. It was acknowledged however that this could be a useful check to include. It was also noted that the Council currently only use 1 establishment in Cambridge and 3 outside of the City. Long term the aim of the Council was to not use Bed and Breakfasts or Guest Houses for temporary accommodation.

In response to a follow up question the Head of Strategic Housing confirmed that, whilst the Council were unable to monitor placements by other Local Authorities, they would react to any issues arising as a result. Officers worked closely with colleagues in neighbouring authorities on the use of Bed and Breakfast and other forms of emergency accommodation to encourage that appropriate placements were made

In relation to the actions identified to address the complaint (page 5 and 6 of the Officer's report) the Director of Environment confirmed that an Action Plan, with identified lead Officers and specific deadlines, had been developed.

At the request of Councillor Herbert, and with the support of the committee, it was agreed that a report on the implementation of the Action Plan would be brought back to a future meeting. Councillor Herbert also emphasised the need for more support and leverage for the Environmental Health Department where the Council had an interest in a property.

The Chief Executive emphasised that, whilst it was important to ensure correct processes were in place, there was a need for the 'One Council' approach to be imbedded into all departments.

The committee endorsed this approach.

The committee thanked officers for their hard work in addressing the issue.

The committee reiterated their apologies to Mr and Mrs Wisbey for the mistakes made by the Council and thanked them for attending the meeting.

Resolved (unanimously):

- i. To endorse the actions taken in relation to a complaint concerning nuisance caused by the use of the Guest House at 70 Green End Road.
- ii. In acceptance that the Council should have first acted in 2005, to award a compensation payment of £2000 per year for seven years, totalling £14,000 (+ £250 for time and trouble).
- iii. To endorse the need for a 'One Council' approach across all departments of the Council.
- iv. To request that Officers bring a report back to this committee on implementation of the Action Plan, including updates on the issues raised during the debate.

13/52/CIV Update Report on the Budget Setting Process

The committee received a report from the Chief Executive regarding proposals for the 2014 budget setting timetable.

In response to a question from the Chair regarding the procurement of an alternative financial modelling system (4.8 of the Officer's report), the Director of Resources confirmed that this would cost £80,000 (with £14,000 on costs) and would not offer material improvement on the current system. The advice of the external auditors was that the current system was fit for purpose.

While greater scrutiny of the budget was welcomed, Councillor Herbert did raise concern about the amount of meetings scheduled for January 2014. The Chief Executive acknowledged the concern but emphasised the importance of allowing individual Scrutiny Committees to have an input into the budget debate. The schedule also reflected the current requirements of the constitution.

Councillor Herbert raised concern also that the Housing Revenue Account (HRA) appeared to follow a different scrutiny path. He felt that, with a budget of £50m, the HRA should be scrutinised by the Strategy and Resources Scrutiny Committee. The Chief Executive confirmed that the process reflected the current constitutional arrangements and, whilst it was too late for any change to the 2013/14 process, it could be looked at in future years.

In response to Councillor Herbert's points the Chair highlighted that both the Strategy and Resources Scrutiny Committee and Full Council had an opportunity to debate the housing capital programme.

Resolved (unanimously) to:

- i. Recommend to Council the timetable (attached to the Officer's report) for the Council's budget setting process for 2014 and the changes to the Council's Budget and Policy Framework Procedure Rules in Appendix B of the Officer's report to reflect these.
- ii. Note the feedback on the progress made on other actions.

13/53/CIV Review of Polling Districts, Polling Places and Polling Stations

The committee received a report from the Democratic Services Manager regarding the review of polling districts, polling places and polling stations.

The committee made the following comments:

- i. An extension of the polling place for Newnham (IA), ahead of the formal consultation, to include additional polling station venues could be an option.
- ii. The Federation of Cambridge Resident's Associations (FECRA) should be added to the list of consultees.
- iii. Re-drawing some of the polling districts could be beneficial.
- iv. The growth in the Southern Fringe could need to be factored into the review.
- v. Councillors should be encouraged to feed into the review.

Resolved (unanimously):

- i. To consider the arrangements for designating polling districts, places and stations for the purpose of parliamentary and local government elections.
- ii. That the starting point for public consultation be the current polling arrangements (see copy of the notice of consultation attached at Appendix B of the Officer's report).
- iii. That the recommendations arising from the public consultation be reported to the committee at its meeting on 29 January 2014, to consider and approve any changes to polling districts and places.
- iv. That such amendments be implemented with effect from the date of the next publication of the revised Register of Electors on 17 February 2014.

13/54/CIV Consideration of Measures to Discourage Tax Avoidance

The committee received a report from the Head of Human Resources regarding consideration of measures to discourage tax avoidance.

Councillor Herbert thanked officers for their hard work and asked that Officers consider that the guidance refer to arrangements lasting more than *3 months*, not 6 months as indicated in the Officer's report.

This comment was noted.

Resolved (unanimously) to:

- i. Approve that the Director of Resources, Head of Legal Services, Support Services Manager and Head of Human Resources develop contract clauses and guidance for use by Cambridge City Council managers when employing consultants through companies, in line with the suggested models and guidance set out in the Officer's report.

13/55/CIV Implementation of national pay award

The committee received a report from the Head of Human Resources regarding implementation of the national pay award.

In response to a question from Councillor Herbert the Head of Human Resources confirmed that a proposal had been that the national pay award be weighted for those on lower incomes. However the City Council started at Pay Point 9 only a small number of employees would have been affected.

In response to a question from Councillor Johnson regarding the timing of future pay awards the Head of Human Resources confirmed that Unison was currently consulting its members.

Councillor Rosenstiel asked that Members be briefed at the same time as staff are informed of a pay award.

Resolved (unanimously) to:

- i. Note the implementation of the national pay award in accordance with national pay agreements for staff on City Pay Bands 1-9, with effect from 1 April 2013.
- ii. Recommend to Council a change in the scheme of delegation to remove the requirement for any action taken in pursuance of this delegation to the Director of Resources to be reported to the Civic Affairs Committee at its next meeting, and that instead Members be advised by the Director of Resources when such action has been taken, and a record of that advice be made available to the public.

The meeting ended at 8.36 pm

CHAIR

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Cambridge City Council

Year ending 31 March 2013

Annual Audit Letter

15 October 2013



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The Members
Cambridge City Council
The Guildhall
Cambridge
CB2 3QJ

15 October 2013

Dear Members,

Annual Audit Letter

The purpose of this Annual Audit Letter is to communicate to the Members of Cambridge City Council and external stakeholders, including members of the public, the key issues arising from our work, which we consider should be brought to their attention.

We have already reported the detailed findings from our audit work to those charged with governance of Cambridge City Council in the following report:

2012/13 Audit results report for the
Cambridge City Council

Issued 19 September 2013

The matters reported here are the most significant for the Council.

I would like to take this opportunity to thank the officers of Cambridge City Council for their assistance during the course of our work.

Yours faithfully

Mark Hodgson
Director
For and behalf of Ernst & Young LLP
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In March 2010 the Audit Commission issued a revised version of the 'Statement of responsibilities of auditors and audited bodies' (Statement of responsibilities). It is available from the Chief Executive of each audited body and via the [Audit Commission's website](#).

The Statement of responsibilities serves as the formal terms of engagement between the Audit Commission's appointed auditors and audited bodies. It summarises where the different responsibilities of auditors and audited bodies begin and end, and what is to be expected of the audited body in certain areas.

The Standing Guidance serves as our terms of appointment as auditors appointed by the Audit Commission. The Standing Guidance sets out additional requirements that auditors must comply with, over and above those set out in the Code of Audit Practice 2010 (the Code) and statute, and covers matters of practice and procedure which are of a recurring nature.

This Audit Results Report is prepared in the context of the Statement of responsibilities. It is addressed to the Members of the audited body, and is prepared for their sole use. We, as appointed auditor, take no responsibility to any third party.

Our Complaints Procedure – If at any time you would like to discuss with us how our service to you could be improved, or if you are dissatisfied with the service you are receiving, you may take the issue up with your usual partner or director contact. If you prefer an alternative route, please contact Steve Varley, our Managing Partner, 1 More London Place, London SE1 2AF. We undertake to look into any complaint carefully and promptly and to do all we can to explain the position to you. Should you remain dissatisfied with any aspect of our service, you may of course take matters up with our professional institute. We can provide further information on how you may contact our professional institute.

1. Executive summary

Our 2012/13 audit work has been undertaken in accordance with the Audit Plan we issued on 20 March 2013 and is conducted in accordance with the Audit Commission's Code of Audit Practice, International Standards on Auditing (UK and Ireland) and other guidance issued by the Audit Commission.

The Council is responsible for preparing and publishing its Statement of Accounts, accompanied by the Annual Governance Statement. In the Annual Governance Statement, the Council reports publicly on an annual basis on the extent to which they comply with their own code of governance, including how they have monitored and evaluated the effectiveness of their governance arrangements in the year, and on any planned changes in the coming period. The Council is also responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

As auditors we are responsible for:

- ▶ forming an opinion on the financial statements;
- ▶ reviewing the Annual Governance Statement;
- ▶ forming a conclusion on the arrangements that the Authority has in place to secure economy, efficiency and effectiveness in its use of resources; and
- ▶ undertaking any other work specified by the Audit Commission.

Summarised below are the conclusions from all elements of our work:

<p>Audit the financial statements of Cambridge City Council for the financial year ended 31 March 2013 in accordance with International Standards on Auditing (UK & Ireland)</p>	<p>On 23 September 2013 we issued an unqualified audit opinion in respect of the Council.</p>
<p>Form a conclusion on the arrangements the Council has made for securing economy, efficiency and effectiveness in its use of resources.</p>	<p>On 23 September 2013 we issued an unqualified value for money conclusion.</p> <p>We reported a significant weakness in relation to Internal Control but this did not modify our opinion.</p>
<p>Issue a report to those charged with governance of the Council (the Civic Affairs Committee) communicating significant findings resulting from our audit.</p>	<p>On 19 September 2013 we issued and presented our report in respect of the Council to the Civic Affairs Committee.</p>
<p>Report to the National Audit Office on the accuracy of the consolidation pack the Council is required to prepare for the Whole of Government Accounts.</p>	<p>We reported our findings to the National Audit Office on 23 September 2013</p>
<p>Consider the completeness of disclosures in the Council's Annual Governance Statement, identify any inconsistencies with the other information of which we are aware from our work and consider whether it complies with CIPFA / SOLACE guidance.</p>	<p>No issues to report.</p>

Consider whether, in the public interest, we should make a report on any matter coming to our notice in the course of the audit.	We did not issue such a report.
Determine whether any other action should be taken in relation to our responsibilities under the Audit Commission Act.	We did not take such action.
Issue a certificate that we have completed the audit in accordance with the requirements of the Audit Commission Act 1998 and the Code of Practice issued by the Audit Commission.	On 23 September 2013 we issued our audit completion certificate.
Issue a report to those charged with governance of the Council summarising the certification (of grants claims and returns) work that we have undertaken.	We plan to issue our annual certification report to those charged with governance with respect to the 2012/13 financial year by 31 January 2014.

1.1 Audit fees

The table below sets out the scale fee and our final proposed audit fees.

	Planned fee	Scale fee	Final
Code audit work	£86,405	£68,405	£86,405
Certification of claims and returns	£12,900	£12,900	see note below
Non-Code work	£16,700	N/A	£16,700

Our actual fee is in line with the agreed fee for the Code audit work and includes an additional fee of £18,000 agreed to address the audit risk in relation to the budget setting control weakness.

Work on the certification of claims and returns is not yet complete. We will report our final fee for the certification work in our report to be issued by 31 January 2014.

We confirm that we have undertaken work outside of the Audit Commission's Audit Code requirements (non-code). We were engaged by the Council to further investigate the error in the budget setting process. The total agreed fee of £21,000 for this work has been split across 2012/13 and 2013/14.

2. Key findings

2.1 Financial statement audit

We audited the Council's Statement of Accounts in line with the Audit Commission's Code of Audit Practice, International Standards on Auditing (UK and Ireland) and other guidance issued by the Audit Commission. We issued an unqualified audit report on 23 September 2013.

In our view, the quality of the process for producing the accounts, including the supporting working papers was good, which was reflected in the low number of errors reported.

The main issues identified as part of our audit were:

Significant risk 1: Valuation of property assets and capital expenditure

We concluded that valuations of non-current assets are free from material misstatement and that non-current asset additions were capital in nature.

Our audit discussions with officers identified an issue with the accounting treatment and classification of social housing designated for redevelopment which resulted in the need for those properties to be valued on different basis. This resulted in an overstatement of the asset values by £6.065m and the financial statements have been amended for this error.

Other key findings:

Our audit identified a limited number of numerical and disclosure errors. All of these were adjusted during the course of our work.

Other than the error in the accounting treatment and classification of social housing designated for redevelopment described above, we did not identify any other material misstatements during our audit.

2.2 Value for money conclusion

We are required to carry out sufficient work to conclude on whether the Council has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

In accordance with guidance issued by the Audit Commission, in 2012/13 our conclusion was based on two criteria:

- ▶ The organisation has proper arrangements in place for securing financial resilience; and
- ▶ The organisation has proper arrangements for challenging how it secures economy, efficiency and effectiveness.

We issued an unqualified value for money conclusion on 23 September 2013. However, we did report a significant internal control weakness identified in relation to budget setting and reported this as an exception. This did not modify our overall conclusion. Further details of the weakness are given in section 3.

The following is a brief summary of our findings against each of these criteria.

Criteria and findings

1. Financial resilience

The Council has a strong financial history of setting a balanced budget and operating within it, maintaining a low council tax, and healthy reserves. The General Fund had a balance of £7.99 million at 31 March 2013, exceeding the minimum level of £5million and earmarked reserves were £20.3million.

As reported in section 3, a budget setting error was highlighted during the setting of the 2013/14 budget, but related to the 2012/13 financial year. The level of reserves for 2013/14 onwards before the budget error was identified were projected at being £5.000m going forward. However, after adjusting for the £2.3m error, the reduced reserve levels are forecast of £3.730million in 2013/14 and £3.975million in 2014/15, 2015/16, 2016/17. Savings planned for 2014/15 and 2015/16 are projected to get the reserves back up to £5.000million in 2017/18.

The Council is debt free except for the HRA self-financing.

The Council's financial plans demonstrate a thorough understanding of the challenges and risks facing the Council.

2. Securing economy efficiency and effectiveness

The Council has a strong track record in delivering its ambitions and strategic priorities.

The Council has continually taken a proactive approach to achieving its priorities over the long term. Therefore, the Council has reviewed its objectives and priorities and it is actively researching a number of ways to make savings in the short, medium and long term, particularly through strategic partnerships, procurement initiatives, shared services and asset management.

The Council is actively examining cost and performance information across the organisation through a number of initiatives to assess the delivery of savings plans (Key Performance Indicators and income levels are monitored at Member level). Business process re-engineering and LEAN techniques are adopted to investigate ways to reduce costs, without impacting upon service quality

2.3 Whole of government accounts

We reported to the National Audit office on 23 September 2013 the results of our work performed in relation the accuracy of the consolidation pack the Council is required to prepare for the whole of government accounts. We did not identify any areas of concern.

2.4 Annual governance statement

We are required to consider the completeness of disclosures in the Council's Annual Governance Statement, identify any inconsistencies with the other information of which we are aware from our work, and consider whether it complies with CIPFA / SOLACE guidance.

We completed this work and did not identify any areas of concern

2.5 Certification of grants claims and returns

We have not yet completed our work on the certification of grants and claims.

We will issue the Annual Certification Report for 2012/13 in January 2014.

3. Control themes and observations

As part of our audit of the financial statements, we obtained an understanding of internal control sufficient to plan our audit and determine the nature, timing and extent of testing performed. Although our audit was not designed to express an opinion on the effectiveness of internal of internal control we are required to communicate to those charged with governance at the Council any significant deficiencies in internal control.

Internal Control Weakness

In December 2012, the Council notified us of an issue with the 2013/14 budget setting process and an identified gap within the budget and the Medium Term Financial Plan

We identified this as a significant risk to the Value for Money conclusion (financial resilience and underlying criteria of budget setting / internal control)

We carried out additional work in relation to the Council's budget setting process and reported our findings to the Chief Executive on 23 January 2013 and 19 February 2013.

We found that the budget gap of £2.3m had occurred as a result of an unidentified error in the opening reserve figure. The internal control framework was not operating as it was designed and adequate scrutiny and review of the budgets had not taken place and version control was weak, so that the error was not identified.

The council has now put in place an action plan to address the weaknesses identified

We have concluded that this weakness did not increase the risk of a material error in the Councils 2012/13 financial statements.

We concluded that this weakness was relevant to our consideration the Council's arrangements to secure economy, efficiency and effectiveness in its use of resources and reported it as an exception to the overall value for money conclusion.

Key findings

EY | Assurance | Tax | Transactions | Advisory

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CAMBRIDGE CITY COUNCIL

REPORT OF: Director of Resources

TO: Civic Affairs Committee

20 November 2013

WARDS: All

INTERNAL AUDIT PLAN 2013 / 2014: PROGRESS REPORT

1 INTRODUCTION

- 1.1 The purpose of this report is to provide members with an update on progress with the annual Internal Audit Plan for 2013 / 2014. The original audit plan was agreed by Civic Affairs Committee on 20 March 2013.

2. RECOMMENDATIONS

- 2.1 Civic Affairs Committee is requested to:

- Note progress against the original plan together with the associated assurance levels established;
- Progress against implementation of agreed actions; and
- Identify any areas for further information.

3 INTERNAL AUDIT PLAN 2013 / 2014 PROGRESS (Appendix A)

Work In Progress

- 3.1 To the end of October, 71% of the audit plan has commenced against a forecast at this stage of 59%. The staffing of the service has remained stable until September when the service lost 2 full time employees – a Senior Auditor and an Assistant Auditor – due to obtaining employment elsewhere. While there have been no direct replacements at this juncture, there has been a review of the audit requirements for Cambridge City Council. As a result of this it has been proposed and agreed with the Executive Councillor (Customer Services and Resources) to reduce the establishment by 0.8 fte and contribute savings of £23,000 per annum.
- 3.2 Due to robust risk assessments by Internal Audit and challenge and scrutiny by senior management when the original audit plan was compiled in March 2013, there has been no call on the audit plan being amended in the first five months of the year. Furthermore, it is deemed unnecessary to remove any items from the plan other than those identified as requiring deferment to next year.

Nevertheless, the audit plan will remain constantly under review in case unexpected events / issues arise.

- 3.3 The original plan included provisions for follow-up work, special investigations, request work, risk work and finalisation of the audits carried forward from 2012 / 2013. These provisions have been reviewed and at the current time are felt to be appropriate. In relation to audits identified as critical we will continue to give these audits priority.
- 3.4 Should any special investigation work or significant additional request work be required by Councillors or officers, which leads to the potential for resources required exceeding the amount set aside, then the Head of Internal Audit will establish the course of action to be taken in consultation with the Chair of Civic Affairs Committee. This will then be reported to the next scheduled Civic Affairs Committee.
- 3.5 The result of the work set out in the Internal Audit plan will be the production of the annual opinion by the Head of Internal Audit for this Committee.

Follow Up Audits

- 3.6 Time was built into the original Audit Plan to undertake a number of key follow-up audits where the original audit received 'No' or 'Limited' assurance. Those reports were identified within the Head of Internal Audit Opinion that was presented to the Civic Affairs Committee in June 2013. The implementation rate of management agreed actions has significantly improved since we last reported to this committee in June 2013.

Risk Management

- 3.7 In conjunction with Support Services, Internal Audit has been assisting in the re-branding of risk management across the authority. Regular progress reports are tabled with the Strategic Leadership Team.

4 IMPLICATIONS

(a) Financial Implications

The proposed reduction of the Internal Audit team will generate an on-going saving of £23,000 per annum whilst preserving the overall integrity of the audit plan.

(b) Staffing Implications

The Internal Audit establishment will be reduced by 0.8 fte.

(c) Legal Implications

The Council has a legal obligation to maintain an adequate and effective system of internal audit, and the council has delegated this responsibility to the Civic Affairs Committee and the Director of Resources. This report comments on Internal Audit performance relating to the 7 month period

ended 31 October 2013. There are no adverse legal implications relating to the reporting progress.

(d) **Risk Implications**

In terms of risk management, the Internal Audit Plan and its outcomes are a key part of the Council's risk management and assurance framework. The Internal Audit Plan is based on risk assessments that include a review of the Council's risk register.

(e) **Equal Opportunities Implications**

The Council's Equal Opportunities Policy is applied within the Department.

(f) **Environmental Implications**

Nil: indicates that the proposal has no climate change impact.

(g) **Community Safety**

There are no Community Safety implications in this report.

BACKGROUND PAPERS: The following are the background papers that were used in the preparation of this report:

Internal Audit Plan 2013 / 20143
Public Sector Internal Audit Standards, 2013

To inspect these documents contact Steve Crabtree on extension 8181. The author and contact officer for queries on this report is Steve Crabtree.

Report file:

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HEAD OF INTERNAL AUDIT
AUDIT OPINION PROGRESS REPORT: 2013 / 2014

INTRODUCTION

The purpose of this report is to bring the Civic Affairs Committee up to date with progress made against the delivery of the 2013 / 2014 Internal Audit Plan as at 31 October 2013. The report aims to:

- Provide a high level of assurance, or otherwise, on internal controls operated across the Council that have been subject to audit;
- Advise the Committee of significant issues where controls need to improve to effectively manage risks;
- Advise of any planned changes to reviews, slippage or deletions to that originally agreed on 20 March 2013; and
- Track progress on the delivery of agreed actions which are monitored through the risk register.

The information included in the progress report will feed into and inform our overall opinion in the annual Head of Internal Audit Report issued at the year-end. This opinion will in turn be used to inform the Annual Governance Statement included in the Statement of Accounts and signed by the Chief Executive and Leader of the Council.

Where appropriate each report we issue during the year is given an overall opinion based on four levels of assurance:

- **Full; Significant; Limited and No.**

To obtain the level of assurance, this is partly based on the number of type of recommendations we make in each report and is for any control weakness that jeopardises the complete operation of the service. The prioritisation of these being:

- **Critical; High; Medium and Low.**

It is managers responsibility to ensure that effective controls operate within their service areas. However, we undertake follow up work to provide independent assurance that agreed actions arising from audit reviews are implemented in a timely manner.

AUDIT TEAM / RESOURCES

Since the Internal Audit Plan was reported in March 2013; the following changes have been made within the service:

- Head of Internal Audit. (0.5 FTE)
 - The existing shared service arrangement with Peterborough City Council has been extended from July 2013 to include South Cambridgeshire District Council. As a result, there has been a reduction in time to 0.4 FTE and a commensurate reduction in cost chargeable. However, this can be altered through the agreement should issues arise at any of the three authorities.
- Principal Auditor (0.76 FTE)
 - The reduction in the FTE for the HoIA as identified above has placed an additional burden on the Principal Auditor and there is a review being undertaken to establish the full extent of this.
- Senior Auditor (2.96 FTE)
 - This represents 4 members of staff.
 - 1 post has been vacant since April 2011 and has not been factored into the Internal Audit Plan. It has now been offered up as a saving from the budget and it is proposed to be deleted from the establishment.
 - In September, a Senior Auditor obtained employment elsewhere.
 - In October, a Senior Auditor returned from maternity leave.
 - As a result of the deleted post and the recent vacancy, this has reduced the level to 1.36 FTE.
- Assistant Auditor (1.81 FTE)
 - This represents 2 members of staff.
 - Also in September, one Assistant Auditor obtained employment elsewhere, reducing the level to 1.01 FTE.

As a result of the sudden reduced establishment, a temporary resource will be obtained to cover the interim period and to continue to enable some of the audit plan to be covered. However this can only be a short term solution – due to employment rules, financial considerations etc. – and a more permanent solution is being sought.

As the Council continues to operate in austere times, we have reviewed the resources currently available and that needed to provide an appropriate level of assurance to this Committee and the stakeholders within Cambridge. Inevitably, any reduction in staffing levels will see reduced days provided and the level of coverage. We have provided five options to the Executive Councillor for consideration and one has been approved. This will result in the deletion of the vacant Assistant Auditor post which undertook a number of administrative duties which can be subsumed elsewhere, but nevertheless reduces the Audit Plan by 110 days. We are in the process of establishing which audits can be deferred.

RISK REGISTERS

Internal Audit has been involved in the development and roll out of the new risk management arrangements across the Council. The updated Risk Management Strategy setting out the revised framework was approved by Civic Affairs in March 2013. All agreed Internal Audit actions are recorded on the risk register and monitored for implementation. Quarterly reports are referred to each Departmental Management Team on outstanding actions and are also flagged up with the Strategic Leadership Team half yearly. The summary position as at the end of October 2013 is as follows:

Year Audit Report Issued	Position as at 31 October 2013				
Year	Agreed	Actioned	Completion Date Not Due	Cancelled	Overdue Action
2011/12	148	120 (87)	5 (5)	5 (2)	18 (54)
2012/13	150	109 (75)	29 (28)	3 (0)	9 (47)
2013/14	10	0	5	0	5

The figures in brackets show the position reported to Civic Affairs in June 2013. It should be noted that completion dates for some of the agreed actions have been amended following discussion and agreement with Internal Audit. The overall position shows a significantly improving picture in terms of implementation of actions.

KEY OBSERVATIONS FROM COMPLETED WORKS TO OCTOBER 2013

Coverage of the audit plan, and remnants from the previous year continue to be delivered in line with targets although there is potential reduction expected subject to resources being released. Should resources remain at current levels then the plan will be scaled down to ensure that the service can still be able to provide an annual assurance opinion at the end of the year.

From the works undertaken to date, the following messages can be made:

- Core Systems Assurance Work
 - o We have undertaken works on the core systems so that we can provide assurance to our external auditors. This has been on Council Tax, Treasury Management and Housing Benefit. In addition we have undertaken works to assist in the review of revised processes and procedures in relation to the budgetary process.

- Annual Governance and Assurance Framework
 - o Internal Audit has been involved in various works which have been submitted through to Committee, including the Annual Governance Statement, Annual Audit Opinion, Internal Audit Effectiveness Review and an update on the Prevention of Fraud and Corruption.
 - o National fraud initiative. 21 cases have been referred to the Fraud Prevention Team for further investigation. This compares with 44 from the previous exercise 2 years ago.
- Corporate / Cross-Cutting reviews
 - o Reviews have been undertaken in relation Tackling Fuel Poverty, Growth Site Service Preparations and Compliance with the Equalities Act.
 - o We are awaiting agreement on a report into the Outcomes of the Business and Support Services Review.
- Contracts and projects
 - o While the Mercury Abatement Project delivered significant improvements both in terms of reduced emissions and cost savings there was a lack of full project management compliance.
 - o There is on-going monitoring of key project deliverables through current project teams or advice being sought from Internal Audit. Key projects at present include the delivery of the Clay Farm Community Centre and Building Cleaning.
 - o Contract work has focussed on Planned Maintenance, ICT Contract, Leisure Management and the Corn Exchange Box Office Ticketing Software.
- Customer and Community Services
 - o Work has been undertaken in the area of Homelessness. Draft reports are being discussed at present.
- Environment
 - o Significant assurance can be placed in a number of areas – Developer Contributions Priority Projects, Planning Indicators and Carbon Reduction Management.
- Other activities
 - o A number of audits from previous years have been followed up.

CONCLUSIONS

Progress to date is in line with current projections although it is inevitable that there will be some amendments to the Audit Plan due to the reduced resource. Cover will be maintained by the use of temporary resource until a permanent replacement is obtained.

Steve Crabtree
Head of Internal Audit
November 2013

AUDIT PLAN COVERAGE

JOBS IN PROGRESS FROM 2012 / 2013

AUDIT ACTIVITY	Report No.	ASSURANCE LEVEL	ACTIONS								COMMENTARY
			AGREED					Action status			
			Critical	High	Med	Low	Total	Complete	Overdue	Not Yet Due	
CORE SYSTEM ASSURANCE WORK											
Council Tax	2013/14 07	Significant	0	1	1	0	2				Completed
Treasury Management	2013/14 03	Significant	0	2	0	0	2				Completed
ANNUAL GOVERNANCE AND ASSURANCE FRAMEWORK											
National Fraud Initiative	On-going. Various reports produced following submission of datasets to Audit Commission and a series of anomalies identified. These are being investigated / referred to appropriate parties to establish whether they are legitimate or a result of limited data initially.										
CORPORATE / CROSS CUTTING AUDITS											
Implementation of the outcomes from the Business and Support Services Review (BSSR)	Draft report issued. Awaiting agreement of actions										
Purchase Orders	Report drafted.										
Fees and Charges	Report drafted.										

AUDIT ACTIVITY	Report No.	ASSURANCE LEVEL	ACTIONS								COMMENTARY
			AGREED					Action status			
			Critical	High	Med	Low	Total	Complete	Overdue	Not Yet Due	
PROJECTS											
Clay Farm – Community Centre	On-going monitoring. Project continues in current financial year and works have been picked up in the plan.										
Clay Farm – Land Disposal	On-going monitoring. Project continues in current financial year and works have been picked up in the plan.										
Mercury Abatement	2013/14 21	Limited	0	1	2	0	3				Completed
CONTRACTS											
Homelessness Assessment Centre (Zion Baptist Church)	Fieldwork stage completed.										
Ditchburn Place Care Contract	Report drafted.										
CUSTOMER AND COMMUNITY SERVICES											
Home Improvement Agency	Draft report issued for agreement of actions. Any specific issues relating to the agency will be shared with the other partners i.e. Huntingdonshire / South Cambridgeshire										
Right To Buy	Fieldwork stage completed.										
Corn Exchange Box Office	Deferred. Advice provide on procurement of new software Review will be rescheduled once this has been obtained and installed.										

AUDIT ACTIVITY	Report No.	ASSURANCE LEVEL	ACTIONS								COMMENTARY
			AGREED					Action status			
			Critical	High	Med	Low	Total	Complete	Overdue	Not Yet Due	
ENVIRONMENT											
Officer Consultation on Planning Applications	Report drafted										
Tree Management	Fieldwork stage completed.										
RESOURCES											
Procurement Strategy / Spend Categorisation	Draft report agreed and awaiting finalisation										
FOLLOW UPS											
Service Continuity Plans – Follow Up	2013/14 08	Significant	–	–	–	–	–	2	1	–	Complete

AUDIT PLAN 2013 / 2014: PROGRESS

AUDIT ACTIVITY	Report No.	ASSURANCE LEVEL	ACTIONS								COMMENTARY
			AGREED					Action status:			
			Critical	High	Med	Low	Total	Complete	Overdue	Not Yet Due	
CORE SYSTEM ASSURANCE WORK	Core systems are those that are fundamental to providing control assurance for internal financial control and allow the s151 officer to make his statement included in the Annual Accounts on the reliability of the supporting financial systems.										
Housing Benefit	Completed work for External Audit based upon their parameter tests. No issues arising.										
Council Tax											Quarter 3
Budget Setting Process	On-going work reported to Civic Affairs in September 2013.										
Accounts Payable											Quarter 3
Accounts Receivable											Quarter 3
VAT											Quarter 3
ANNUAL GOVERNANCE AND ASSURANCE FRAMEWORK	Each year the Council is obliged to issue a statement on the effectiveness of its governance arrangements. This section details the audit work that specifically relates to the production of the Annual Governance Statement										
Annual Governance Statement	Completed. Reported to Civic Affairs in June 2013										
Annual Audit Opinion	Completed. Reported to Civic Affairs in June 2013										
Internal Audit Effectiveness	Completed. Reported to Civic Affairs in June 2013										
Prevention of Fraud and Corruption	Completed. Reported to Civic Affairs in June 2013										

AUDIT ACTIVITY	Report No.	ASSURANCE LEVEL	ACTIONS								COMMENTARY
			AGREED					Action status:			
			Critical	High	Med	Low	Total	Complete	Overdue	Not Yet Due	
CORPORATE / CROSS CUTTING AUDITS	Internal Audit provides support to Council and Directorate objectives by testing the effectiveness of controls designed to mitigate identified risks.										
Health and Safety	Fieldwork										
Achievement of Income and Savings Targets	Fieldwork										
Safeguarding											Quarter 3
Data Security and Data Sharing Protocols											Quarter 3
IT Infrastructure											Quarter 3
Security of On-line Transactions											Quarter 3
Corporate Governance											Quarter 3
Compliance with the requirements of the Equalities Act	Draft report. Awaiting agreement of actions										
Tackling fuel poverty	2013/14 06	Significant	0	0	1	0	1				Complete
Growth Site Service Preparations	2013/14 02	Significant	0	0	1	0	1				Complete
Use of Consultants	Report drafted										

AUDIT ACTIVITY	Report No.	ASSURANCE LEVEL	ACTIONS								COMMENTARY
			AGREED					Action status:			
			Critical	High	Med	Low	Total	Complete	Overdue	Not Yet Due	
CONTRACTS AND PROJECTS	Dependent on risk, we review a sample of projects and contracts each year to test whether the Councils governance arrangements are being followed and that contracts provide value for money										
Planned Maintenance	2013/14 13	Significant	0	4	0	0	4				Complete
ICT FM Contract Re-let	Complete. Advice providing during contracting process.										
Leisure Management Contract Re-let	Complete. Advice providing during contracting process.										
Park Street Car Park											Watching Brief
Tour de France											Watching Brief
District Heating Project											Watching Brief
Clay Farm – Community											Watching Brief
Clay Farm – Land Disposal											Watching Brief
Clay Farm – Use of Developers Contributions											Quarter 3
Green Deal											Watching Brief

AUDIT ACTIVITY	Report No.	ASSURANCE LEVEL	ACTIONS								COMMENTARY
			AGREED					Action status:			
			Critical	High	Med	Low	Total	Complete	Overdue	Not Yet Due	
CONTRACTS AND PROJECTS	Dependent on risk, we review a sample of projects and contracts each year to test whether the Councils governance arrangements are being followed and that contracts provide value for money										
Box Office Ticketing Software	Complete										
Building Cleaning Contract											Watching Brief
Grafton West Refurbishment											Watching Brief
Orchard Upgrade											Quarter 3

AUDIT ACTIVITY	Report No.	ASSURANCE LEVEL	ACTIONS									COMMENTARY
			AGREED					Action status:				
			Critical	High	Med	Low	Total	Complete	Overdue	Not Yet Due		
DEPARTMENT	CHIEF EXECUTIVES											
Elections / Electoral Register												Fieldwork
DEPARTMENT	CUSTOMER AND COMMUNITY SERVICES											
Folk Festival	On-going advice provided to date											
Local Taxation Scheme												Quarter 3
Homelessness	2 Draft reports produced. 1x Policies and procedures review 1x Value for money study into Bed and Breakfast Accommodation.											
PREVENT Funding												Quarter 4
Corn Exchange Box Office												Quarter 3

AUDIT ACTIVITY	Report No.	ASSURANCE LEVEL	ACTIONS								COMMENTARY	
			AGREED					Action status:				
			Critical	High	Med	Low	Total	Complete	Overdue	Not Yet Due		
DEPARTMENT	RESOURCES											
National Fraud Initiative												On-going
Admin Building Management												Fieldwork completed
Compliance with HR Policies												Fieldwork completed
ICT Licensing Arrangements												Quarter 3

AUDIT ACTIVITY	Report No.	ASSURANCE LEVEL	ACTIONS								COMMENTARY	
			AGREED					Action status:				
			Critical	High	Med	Low	Total	Complete	Overdue	Not Yet Due		
FOLLOW UP PROVISION												
Responsive Repairs Improvement Plan	2013/14 17	Significant							2	0	0	Final
Commercial Property Portfolio	2013/14 18	Limited							2	2	0	Final
Insurance	2013/14 15	Significant							?	0	0	Final
UNPLANNED ACTIVITY: PROJECT MANAGEMENT / PROCUREMENT / CONTRACT MANAGEMENT ADVICE												
<p>Various pieces of contracts advice have been provided. These covered all stages of the contracts process. Key activities covered:</p> <ul style="list-style-type: none"> Planned maintenance Responsive repairs Stores procurement project 												
UNPLANNED ACTIVITY: REQUESTED WORK												
<p>Key activities covered:</p> <ul style="list-style-type: none"> Data Security Group Review of contract rules Referrals from managers for investigative works 												
RISK MANAGEMENT												
<p>Internal Audit has assisted in the implementation of the updated risk register.</p> <p>On-going work includes the review and monitoring of Council's risks and implementation of actions agreed to mitigate these.</p>												