



ADUR & WORTHING  
C O U N C I L S

3 July 2024

<b>Joint Audit and Governance Committee</b>	
<b>Date:</b>	<b>11 July 2024</b>
<b>Time:</b>	<b>6.30 pm</b>
<b>Venue:</b>	<b>QEII Room, Shoreham-Centre, Shoreham-by-Sea</b>

<p><b>Committee Membership:</b></p> <p><b>Adur District Council:</b> Councillors; Debs Stainforth (Adur Chair), Nigel Corston (Adur Vice-Chair), Tony Bellasis, Caroline Fuhrmann, Adrienne Lowe, Andy McGregor, Carol O'Neal and Julian Shinn</p> <p><b>Worthing Borough Council:</b> Councillors; Dan Hermitage (Worthing Chairman), Dom Ford (Worthing Vice-Chair), Mike Barrett, Margaret Howard, Daniel Humphreys, Nigel Morgan, Richard Mulholland and Rosey Whorlow</p>
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## Agenda

### Part A

#### 1. Substitute Members

Any substitute members should declare their substitution.

#### 2. Declarations of Interest

Members and officers must declare any disclosable pecuniary interests in relation to any business on the agenda. Declarations should also be made at any stage such an interest becomes apparent during the meeting.

If in doubt contact the Legal or Democratic Services representative for this meeting.

### **3. Minutes**

To approve the minutes of the Joint Audit and Governance Committee meeting held on 28 May 2024, copies of which have been previously circulated.

### **4. Public Question Time**

So as to provide the best opportunity for the Committee to provide the public with the fullest answer, questions from the public should be submitted by 12.00 noon on Monday 8th July 2024

Where relevant notice of a question has not been given, the person presiding may either choose to give a response at the meeting or respond by undertaking to provide a written response within three working days.

Questions should be submitted to Democratic Services  
democratic.services@adur-worthing.gov.uk

(Note: Public Question Time will operate for a maximum of 30 minutes.)

### **5. Members Questions**

Councillors who are not members of this committee can ask questions under CPR 12 Questions should be relevant to the committee where the question is being asked and also relevant to an item on the agenda. Please contact Democratic Services for more information

Members question time is 30 minutes and questions should be submitted no later than 12.00 noon on Monday 8th July 2024.

Questions should be submitted to Democratic Services  
democratic.services@adur-worthing.gov.uk

(Note: Members' Question Time will operate for a maximum of 30 minutes.)

### **6. Items Raised under Urgency Provisions**

To consider any items the Chairman of the meeting considers to be urgent.

### **7. Housing Complaints and Feedback Policy and Procedures (Pages 5 - 12)**

To consider a report by the Director for Housing and Communities, copy attached as item 7

### **8. Enquiries to those Charged with Governance (Pages 13 - 24)**

To consider a report by the Director for Sustainability and Resources copy attached as item 9

## **Part B Exempt Reports - Not for Publication**

None.

### Recording of this meeting

Please note that this meeting is being live streamed and a recording of the meeting will be available on the Council's website. This meeting will remain on our website for one year and will be deleted after that period. The Council will not be recording any discussions in Part B of the agenda (where the press and public have been excluded).

For Democratic Services enquiries relating to this meeting please contact:	For Legal Services enquiries relating to this meeting please contact:
Simon Filler Democratic Services Lead 01903 221439 simon.filler@adur-worthing.gov.uk	Joanne Lee Head of Legal Services and Monitoring Officer 01903 221134 <a href="mailto:joanne.lee@adur-worthing.gov.uk">joanne.lee@adur-worthing.gov.uk</a>

The agenda and reports are available on the Councils website, please visit [www.adur-worthing.gov.uk](http://www.adur-worthing.gov.uk)

**Duration of the Meeting:** Three hours after the commencement of the meeting the Chairperson will adjourn the meeting to consider if it wishes to continue. A vote will be taken and a simple majority in favour will be necessary for the meeting to continue.

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ADUR & WORTHING  
COUNCILS

Joint Audit and Governance Committee  
July 2024

Key Decision No

Ward(s) Affected: All

## Housing Complaints and Feedback Policy and Procedures

### Report by the Assistant Director for Housing and Homelessness Prevention

#### Executive Summary

##### **Purpose**

- This report provides an overview of the proposed feedback and complaints policy and procedure in respect of Adur and Worthing Council housing services, including Adur Homes.
- This follows the report presented to this Committee in March 2024: [Creating a positive complaints culture: a new code for complaints handling](#), setting out the new requirements for complaints handling.
- This proposed feedback and complaints policy and procedures requires formal adoption in accordance with the implementation of the Housing Ombudsman's (HO) Complaint Handling Code which became statutory on the 1 April 2024 the implementation of Local Government and Social Care Ombudsman (LGSCO) Complaint Handling Code which comes into force on the 1 April 2026.

##### **Recommendations**

###### 2.1 Recommendation

- Members are asked to approve the proposed Housing Feedback and Complaints Policy and Procedure for the Housing Service, to include Adur Homes.

## 1. Context

- 1.1. Our Councils believe that all of our residents should have access to a safe, secure and sustainable home and that people need to be at the heart of a strategic approach. We are working through a number of areas to continue the development of the service and support for residents who need our housing services.
- 1.2. The housing service is made up of a range of services including homelessness, housing allocations, private sector housing and stock management of permanent homes and temporary accommodation. Given the breadth of services there are a number of formal entities and organisations that oversee the sector. The proposed Housing Feedback and Complaints Policy and Procedures encapsulates the standards and expectations required by these organisations.
- 1.3. The Regulator of Social Housing has published Housing Standards against which housing organisations are required to ensure compliance. These standards are:

The Economic Standards

  - Governance and Financial Viability Standard
  - Value for Money Standard
  - Rent Standard
- 1.4. The Consumer Standards:
  - The Home Standard sets expectations for registered providers of social housing to provide tenants with quality accommodation. Key elements include the provision of decent homes and cost effective repairs and maintenance.
  - The Tenancy Standard sets expectations for registered providers of social housing to let their homes to tenants in a fair, transparent and efficient way.
  - The Neighbourhood and Community Standard sets expectations for registered providers of social housing to keep the neighbourhood and communal areas associated with the homes they own clean and safe, co-operate with relevant partners to promote the wellbeing of the local area and help prevent and tackle anti-social behaviour.

- The Tenant Involvement and Empowerment Standard sets expectations for registered providers of social housing to provide choices, information and communication that is appropriate to the diverse needs of their tenants, a clear approach to complaints and a wide range of opportunities for them to have influence and be involved.

1.5. As members are aware, Adur District Council referred themselves to the Regulator of Social Housing in February 2023. Following this a comprehensive and robust improvement plan has been implemented and progress reported monthly with the Regulator.

The plan set out a number of key priorities for the service, which primarily addressed the concerns of the Regulator (around compliance and decent homes) and also included wider-ranging priorities to ensure the whole service is transformed, including: systems, workforce, governance, asset management, health and safety compliance issues, tenancy management and engagement, complaints and FOIs.

1.6. We have taken a wider whole systems approach to addressing complaints to ensure we can meet the requirements of current and future legislation. This will see joint working between the housing and resident services teams as well as the Housing Ombudsman to address the handling and processing of complaints. This will also include the temporary accommodation that is owned and leased in Worthing.

1.7. Work has been progressing in relation to improving the approach to complaints to address the backlog and develop a much improved process to responding to enquiries and complaints.

In addition two new, aligned, complaints codes have been published:

- The [Housing Ombudsman Complaint Handling Code](#) (HO Code) which will come into effect on the 1st April 2024; and the
- [Local Government and Social Care Ombudsman Code](#) (LG & SCO Code) which was launched in February 2024 and Councils are encouraged to adopt as soon as they are able. The Local Government Ombudsman intends to start considering the Code as part of their processes from April 2026 at the earliest to give Councils the opportunity to adopt the LG&SCO Code into working practices.

- 1.8. Last Summer officers undertook a self assessment audit of its Adur Homes and housing complaints processes in line with the Housing Ombudsman statutory Code of Practice. This focused on a number of areas including policy and procedure, website changes, customer/resident engagement, customer satisfaction, process and training.
- 1.9. Following this self assessment an action plan has been developed to address each of the requirements of these codes for housing and this will be rolled out across the councils. This plan addresses a number of areas of practice including:
- Ensuring training is rolled out to those officers that we will be dealing with complaints;
  - Addressing the staff capacity to respond to complaints as part of the organisational redesigns;
  - Developed a draft Housing Complaints Policy to reflect the Housing Ombudsman’s Code of Practice
  - Developing a focus on the complaints process for the team
  - Updated communications to help residents make complaints more easily including the Housing Ombudsman’s contact details and their role in complaints intervention
  - Developed a new approach as required by the Ombudsman to agree resolutions with tenants before sending a formal response.

The Housing and Communities directorate has seen a year on year increase in stage one complaints with:

<b>Directorate</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
<b>Housing and Communities</b>	99	166	188	250

In respect of stage two complaints:

<b>Directorate</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
<b>Housing and Communities</b>	5	6	20	71

A number of compliments are also received which have seen an upward trend:



Directorate	2020-21	2021-22	2022-23	2023-24
Housing and Communities	104	172	208	305

At the time of writing there is a backlog of complaints that are being worked through. Work will be undertaken to differentiate the root cause of a complaint to inform changes that need to be implemented in specific areas.

- 1.10. Officers have been in contact with the Housing Ombudsman service to advise of the timeline for this policy to be adopted which was delayed as a result of local elections in May 2024. The Housing Ombudsman Service was satisfied that the draft Complaints and Feedback Policy and procedure would be considered for approval at the earliest committee date post local election.

## 2. Customer feedback - Complaints

- 2.1. A complaint is defined as *“an expression of dissatisfaction, however made, about the standard of service, actions or lack of action by the organisation, its own staff, or those acting on its behalf, affecting an individual resident or group of residents”*.
- 2.2. Council officers have thousands of interactions with residents on a daily basis in the community, on the phone, in our receptions and digitally. Contextually, the number of complaints we receive is low, but increasingly more complex.
- 2.3. Complaints can be about a process or interaction. In both cases we use insight from complaints to identify processes that need improvement. We have an obligation to demonstrate to the regulator that we learn from complaints, and a duty to our residents to mitigate the risk of recurrence.
- 2.4. The Housing and Communities directorate has since a year on year increase in complaints
- 2.5. The proposed policy and procedure aligns with the wider councils approach to complaints which has a two stage process. Since

adopting the new code on April 1st 2024 the following response times must be adhered to.

**Stage 1** - Complaints must be acknowledged, defined and logged at stage 1 within 5 working days of the complaint being received. A full response to stage 1 complaints must be given within 10 working days.

**Stage 2** - If all or part of the complaint is not resolved to the resident's satisfaction at stage 1, it must be progressed to stage 2 of the complaint procedure. Stage 2 is the final response. Requests for stage 2 must be acknowledged, defined, and logged at stage 2 of the complaint procedure within 5 working days of the escalation request being received. A full response to stage 2 complaints must be given within 20 working days.

If the customer is not satisfied with the Stage 2 response they can contact either the Local Government Ombudsman or the Housing Ombudsman Service to ask for an independent review.

### **Financial Implications**

- There are no direct financial implications as a direct result of this report.

Finance Officer: Emma Thomas

Date: 03/07/2024

### **Legal Implications**

- The Housing Ombudsman Scheme is approved by the Secretary of State under section 51 of, and Schedule 2 to, the Housing Act 1996 (as amended by the Localism Act 2011 and the Building Safety Act 2022). The Act requires social landlords, as defined by section 51(2) of the Act, to be members of an approved scheme. It is mandatory for all local authorities and registered social housing providers to be members of the Ombudsman Scheme. There have been previous versions of the Complaint Handling Code, however the revised version became statutory from 1 April 2024 meaning that landlords are obliged by law to follow its requirements in accordance with the Social Housing (Regulation) Act 2023.

- The Local Government Ombudsman has asserted it has the power to issue “advice and guidance about good administration” to organisations under section 23(12A) of the Local Government Act 1974. Therefore, the LG&SC Code will be considered statutory guidance. The Code will be statutory for all councils. The Code will not apply to other bodies in the Ombudsman’s jurisdiction such as fire and rescue authorities and private care providers.
- The Housing Ombudsman Complaint Handling Code confirms that a Member of the authority must be appointed to have lead responsibility for complaints to support a positive complaints handling culture. This person is referred to under the code as the Member Responsible for Complaints, referred to under the Code as the MRC. This MRC is to ensure that the governing body receives regular information on complaints that provides insight on the Landlord’s complaint handling performance and must have access to suitable information and staff to perform this role and report on findings. The appointed MRC’s are the portfolio holders for Housing & Citizen Services. The portfolios within the constitution have been updated accordingly, so too the terms of reference for the Joint Audit & Governance Committee to receive regular reports on the Housing Ombudsman’s Complaints Handling Code.
- The councils should produce a complaints performance and service improvement report every year about the councils’ complaint handling performance.

Legal Officer: Joanne Lee

Date: 03/07/2024

### **Background Papers**

- [Housing Ombudsman Complaint Handling Code](#)
- [Local Government and Social Care Complaint Handling Code](#)
- [Creating a positive complaints culture: a new code for complaints handling](#)
- [Corporate complaints procedure](#)

### **Officer Contact Details:-**

Name	Rob Jarvis
Role	Assistant Director of Housing and Homelessness Prevention
Email	rob.jarvis@adur-worthing.gov.uk

## Sustainability & Risk Assessment

### 1. Economic

- Matter considered and no issues identified

### 2. Social

#### 2.1 Social Value

- A robust and easy to access feedback system gives a voice to those who need to complain. Through an equality risk assessment, other channels have been made available for those that need to access the system but don't have access to the online feedback system.

#### 2.2 Equality Issues

- Adur and Worthing collect equality data. This data will highlight queries about access and participation.
- The council is subject to the general equality duty set out in section 149 of the Equality Act 2010. This duty covers the following protected characteristics: age, gender, gender reassignment, pregnancy and maternity, race, religion or belief, and sexual orientation.

#### 2.3 Community Safety Issues (Section 17)

- Better complaints handling and learning will ensure that procedures are robust and adhered to council wide. Community safety issues will be addressed quickly and route cause investigated.

#### 2.4 Human Rights Issues

- Matter considered and the human right to have concerns thoroughly investigated and addressed will be supported throughout the complaints process. Appointing two member champions (MRC's) will create an additional layer to ensure that appropriate action is taken.

### 3. Environmental

- Matter considered and no issues identified

### 4. Governance

- There is a risk to Adur and Worthing Councils' reputation by not investigating complaints thoroughly or acting on the lessons learned.
- Non-compliance could result in the Ombudsman issuing complaint handling failure orders.
- [Policy on dealing with non-compliance with the Ombudsman's orders](#)



## ADUR & WORTHING COUNCILS

### **Audit enquiries to those charged with Governance**

### **Report by the Director for Digital, Sustainability & Resources**

#### **Executive Summary**

##### **1. Purpose**

- 1.1 Our external auditors, Ernst and Young, have asked that the Joint Audit & Governance Committee considers a letter about how the Committee gains assurance from management regarding the financial governance arrangements of the Councils. The Chairmen of the Committee have received two letters, one for Adur District Council, and one for Worthing Borough Council. The letter to Worthing Borough Council is attached as Appendix 1 and is identical to the letter to Adur District Council.
- 1.2 To assist the Committee in its deliberation of the letter, attached at Appendix 2 is the proposed response to each of the questions raised. This will form the basis of a formal letter in response, if approved by the Committee.

##### **2. Recommendations**

- 2.1 The Joint Audit and Governance Committee is asked to consider and agree to the proposed responses to the external auditor's letter.

### **3. Context**

3.1 The audit of the Council's financial statements is guided by International Standards of Auditing (ISAs). In order to comply with a number of these ISA's, each year the Chairmen of the Joint Governance Committee are written to by the Council's external auditor. The purpose of this letter is to obtain an understanding on how those charged with governance (the Joint Governance Committee) exercise oversight of management's processes in relation to fraud, laws and regulations and going concern.

### **4. Issues for consideration**

4.1 It is proposed that the Committee discusses its draft response to the letter at Appendix 2. Members should be aware that the Committee is also asked to comment on whether the Councils are a 'going concern'. This is addressed separately below.

### **5. Going Concern**

5.1 In accounting, "going concern" refers to an organisations' ability to continue functioning as a business entity. For the Councils, it is the responsibility of the Joint Governance Committee to assess whether the going concern assumption is appropriate when preparing the financial statements. The Councils are required to disclose in the notes to the Financial Statements whether there are any factors that may put the organisations' status as a going concern in doubt.

5.2 In forming an opinion on whether the Councils and the Joint Committee are 'going concerns' it is important to note the following:

- The budgets reported to Councils and the Joint Strategic Committee were balanced in 2023/24 and 2024/25
- Both Councils have a reasonable level of reserves and have a strategy to build reserves over the forthcoming years.
- To further support the Councils financial position in 2024/25, the impact of budget pressures has been built into the budgets where it is judged that the impact would persist in 2024/25.

Consequently, at this time the Committee should have no concerns about whether the Councils and the Joint Committee are going concerns.

## **6. Engagement and Communication**

- 6.1 The Head of Internal Audit and the Monitoring Officer have been consulted on the proposed responses to the External Auditors.
- 6.2 The purpose of the report is to consult with the members of the Joint Governance Committee on the proposed response to our External Auditors

## **7. Financial Implications**

- 7.1 There are no financial implications arising from this report.

## **8. Legal Implications**

- 8.1 This report concerns the audit of the Statements of Accounts which are prepared in accordance with the Accounts and Audit (England) Regulations 2015 statutory instrument number 2015/234; and the Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice on Local Authority Accounting in the United Kingdom 2020/21, based on International Financial Reporting Standards (IFRS).
- 8.2 Under the Local Government Finance Act 1992, local authorities are to follow a legislative procedure for setting a balanced budget each year.

Legal Officer: Joanne Lee

Date: 27/06/24

## **Background Papers**

Regular reports to the Joint Governance Committee on the progress of the work of internal audit

### **Officer Contact Details:-**

Emma Thomas  
Assistant Director, Finance  
01903 221232  
emma.thomas@adur-worthing.gov.uk

## **Sustainability & Risk Assessment**

### **1. Economic**

Matter considered and no issues identified

### **2. Social**

#### **2.1 Social Value**

Matter considered and no issues identified

#### **2.2 Equality Issues**

Matter considered and no issues identified

#### **2.3 Community Safety Issues (Section 17)**

Matter considered and no issues identified

#### **2.4 Human Rights Issues**

Matter considered and no issues identified

### **3. Environmental**

Matter considered and no issues identified

### **4. Governance**

The report provides a proposed response to the letter from the External Auditor on how the Committee gains oversight of the Councils' management processes and arrangement.

This forms part of the Councils' annual audit which is part of the financial governance arrangements of the Councils.





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Councillor Dan Hermitage  
 Chair of the Joint Governance Committee  
 Worthing Borough Council  
 Worthing Town Hall  
 Chapel Road  
 Worthing, West Sussex  
 BN11 1HB

7 February 2024

Direct line: 023 8038 2159

Email: ksuter@uk.ey.com

Dear Cllr Dan

**Understanding how the Joint Governance Committee gains assurance from management –  
 Worthing Borough Council**

Auditing standards require us to formally update our understanding of your arrangements for oversight of management processes and arrangements annually. Therefore, we are writing to ask that you please provide a response to the following questions.

- 1) How does the Joint Governance Committee, as 'those charged with governance' at the Authority, exercise oversight of management's processes in relation to:
  - undertaking an assessment of the risk that the financial statements may be materially misstated due to fraud or error (including the nature, extent and frequency of these assessments);
  - communicating to employees its view on business practice and ethical behaviour (for example by updating, communicating and monitoring against the Authority code of conduct);
  - encouraging employees to report their concerns about fraud; and
  - communicating to you the processes for identifying and responding to fraud or error?
- 2) How does the Joint Governance Committee oversee management processes for identifying and responding to the risk of fraud and the controls established by management to address specific risks of fraud the Authority has identified, or that otherwise help prevent, deter and detect fraud?
- 3) Is the Committee aware of any:
  - breaches of, or deficiencies in, internal control;
  - any instances of management override of controls and the nature and circumstances of such overrides; and
  - actual, suspected or alleged frauds during 2023/24?

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- 4) Is the Committee aware allegations regarding the Authority's financial reporting (including those received through a whistleblower program)? If so, what are the Committee's responses to such allegations
- 5) Is the Committee aware of any matters arising from the procedures implemented for the receipt, retention and treatment of allegations (including whistleblowers) regarding accounting, internal accounting controls or auditing matters? Such procedures include those for the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters, and the response to such allegations.
- 6) Is the Joint Governance Committee aware any organisational or management pressure to meet financial or operating targets?
- 7) How does the Joint Governance Committee gain assurance that all relevant laws and regulations have been complied with? Are you aware of any instances of non-compliance during 2023/24?
- 8) Is the Joint Governance Committee aware of any actual or potential litigation or claims that would affect the financial statements?
- 9) How does the Joint Governance Committee satisfy itself that it is appropriate to adopt the going concern basis in preparing the financial statements?
- 10) What does the Joint Governance Committee consider to be the related parties that are significant to the CCG and what is its understanding of the relationships and transactions with those related parties?
- 11) Does the Joint Governance Committee have concerns regarding relationships or transactions with related parties and, if so, what is the substance of those concerns?
- 12) Is the Joint Governance Committee aware if the Authority has entered into any significant unusual transaction? If so, please provide details.

Please would you provide a response, after 1 April 2024, covering the whole of 2023/24, by email or letter either on behalf of those charged with governance or from yourself in your capacity as Chair of the Joint Governance Committee. If possible, please could we have your response by 3 April 2024.

Thank you for your assistance. If you have any queries in respect of this letter, please contact Aphiwe Dudeni at [Aphiwe.Dudeni@uk.ey.com](mailto:Aphiwe.Dudeni@uk.ey.com)

Yours sincerely



Kevin Suter  
Partner  
For and on behalf of Ernst & Young LLP

QUESTION	PROPOSED RESPONSE
<p>1. How does the Joint Governance Committee, as 'those charged with governance' at the authority exercise oversight of management's processes in relation to:</p> <ul style="list-style-type: none"> <li>● undertaking an assessment of the risk that the financial statements may be materially misstated due to fraud or error (including the nature, extent and frequency of these assessments)?</li>   <li>● communicating to employees its view on business practice and ethical behaviour (for example by updating, communicating and monitoring against the Authority's code of conduct);</li>   <li>● encouraging employees to report their concerns about fraud;</li> </ul>	<p>The Joint Governance Committee has received regular reports from the Head of Internal Audit in relation to the operation of the control environment which is used to inform the Committee's view of management processes.</p> <p>Management has assessed that the risk of material fraud affecting the financial statements is very low. There is a robust system of internal control operating as reported by the Head of Internal Audit to the council and no evidence of material fraud.</p> <p>The Joint Governance Committee has oversight of this. The Councils have a code of conduct which is approved by the Committee. The Committee is also aware that Democratic Services keeps a register of Officer and Member interests.</p> <p>The Committee is aware that the Council has a well-publicised whistle blowing policy for staff to use. The Council also has several other policies and procedures in place which the Committee has oversight of including:</p> <ul style="list-style-type: none"> <li>● Code of conduct for members</li> <li>● Council Policies (e.g. counter Fraud &amp; Corruption).</li> <li>● Financial and Contract Standing Orders</li> <li>● Staff &amp; Member declarations of interest.</li> <li>● Programme of audits by Internal Audit.</li> <li>● Work by External Audit.</li> </ul> <p>These promote ethical behaviour and seek to support the identification of any potential issues.</p>

QUESTION	PROPOSED RESPONSE
<p>1. <b>How does the Joint Governance Committee, as ‘those charged with governance’ exercise oversight of management's processes in relation to:</b> (continued)</p> <ul style="list-style-type: none"> <li>• communicating to you the processes for identifying and responding to fraud or error?</li> </ul>	<p>The Joint Governance Committee has oversight of this and receives regular reports from internal audit. These include regular updates from the Corporate Fraud manager.</p>
<p>2. <b>How does the Joint Governance Committee oversee management processes for identifying and responding to the risk of fraud and the controls established by management to address specific risks of fraud the Authority has identified, or that otherwise prevent, deter and detect fraud?</b></p>	<p>The Joint Governance Committee has oversight of this and monitors this through the reports provided by internal audit.</p> <p>The committee receives details of any limited and nil assurance audit reports and any special audit reviews commissioned.</p> <p>The Committee maintains and seeks to improve internal control by monitoring the implementation and clearance of audit recommendations.</p> <p>Any concerns in respect of fraud or related issues are investigated promptly and where necessary appropriate action taken.</p>

QUESTION	PROPOSED RESPONSE
<p>3. <b>Is the Joint Governance Committee aware of any:</b></p> <ul style="list-style-type: none"> <li>• breaches of or deficiencies in internal control?</li> <li>• Any instances of management override of controls and the nature and circumstances of such overrides?</li> <li>• actual, suspected or alleged frauds during 2023/24?</li> </ul>	<p>We are not aware of any breaches of internal control other than those brought to our attention through the work of internal audit.</p> <p>We are not aware of any instances of management override of controls.</p> <p>We are not aware of any actual, suspected or alleged frauds other than those brought to our attention through the work of internal audit, the monitoring officer, and the S151 Officer.</p>
<p>4. <b>Is the Joint Governance Committee aware of any allegations regarding the Authority’s financial reporting (including those received through a whistleblower program)? If so, what are the committee’s responses to such allegations?</b></p>	<p>The committee is not aware of any allegations regarding the Authorities financial reporting.</p>
<p>5. <b>Is the Committee aware of any matters arising from the procedures implemented for the receipt, retention and treatment of allegations (including whistleblowers) regarding accounting, internal accounting controls or auditing matters? Such procedures include those for the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters, and the response to such allegations</b></p>	<p>The Committee is not aware of any matters arising from procedures implemented for the receipts, retention and treatment of allegations.</p>

QUESTION	PROPOSED RESPONSE
<p>6. <b>Is the Committee aware of any organisational or management pressure to meet financial or operating targets?</b></p>	<p>Officers are asked to monitor budgets and report to members over or under spends in a transparent manner, they will be questioned on any over or under performance against budget.</p> <p>However, there is no undue organisational or management pressure to meet financial or operating targets. There are no staff incentives for meeting financial or operating targets.</p>
<p>7. <b>How does the Joint Governance Committee gain assurance that all relevant laws and regulations have been complied with? Are you aware of any instances of non-compliance in 2023/24?</b></p>	<ul style="list-style-type: none"> <li>• The Councils Legal Service Team lead by the Monitoring Office has a general advisory role to all Council Services as supplemented by specialist legal advice when necessary;</li> <li>• All reports must be reviewed by the legal officers and include a legal implications paragraph before any decision is made;</li> <li>• A legal officer is present at all meetings of the Council to ensure that Council operates within the law;</li> <li>• Legal issues are considered as part of audit work;</li> <li>• Committee approves the constitution, delegations, financial regulations and contract standing orders which provide guidance on procedural matters to ensure Council operates within the law.</li> <li>• Training is arranged by the legal team on new legislation and matters of particular significance.</li> <li>• The Committee is not aware of any instances of non-compliance other than those brought to our attention through the work of internal audit or by the monitoring officer.</li> </ul>

QUESTION	PROPOSED RESPONSE
<p>8. Is the Joint Governance Committee aware of any actual or potential litigation or claims that would affect the financial statements?</p>	<p>Any potential litigation claims are disclosed within the statement of accounts.</p> <p>The Committee is not aware of any instances of any other potential claims other than those brought to our attention by the Chief Financial Officer or by the monitoring officer.</p>
<p>9. How does the Joint Governance Committee satisfy itself that it is appropriate to adopt the 'going concern' basis in preparing the financial statements?</p>	<p>The Committee considers the overall financial information available to it. These include:</p> <ul style="list-style-type: none"> <li>● The annual revenue budget;</li> <li>● The Councils track record in spending within the budgets set;</li> <li>● The Councils' levels of reserves.</li> <li>● The level of any contingency budgets</li> </ul> <p>The Committee has carried out this assessment and we are of the opinion that the Councils' and the Joint Committee have the ability to continue as a going concern.</p>
<p>10. What does the Joint Governance Committee consider to be the related parties that are significant to the Authority and what is its understanding of the relationships and transactions with those related parties?</p>	<p>The members of the Committee have received guidance on related party transactions from the S151 officer. The Committee understands that significant related parties include members and officers of the Council or their close family members.</p> <p>The Committee is not aware of any significant related parties or transactions other than those disclosed within the Statement of Accounts</p>
<p>11. Does the Joint Governance Committee have concerns regarding relationships with related parties and, if so, what is the substance of those concerns?</p>	<p>The Committee does not have any concerns regarding relationships with related parties.</p>
<p>12. Is the Joint Governance Committee aware if the Authority has entered into any significant unusual transaction? If so, please provide details.</p>	<p>The committee is not aware of any unusual transactions.</p>

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