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7 July 2010

## **S U M M O N S**

**MEETING:** Standards and Governance Committee  
**DATE:** 15 July 2010  
**TIME:** 6.00 p.m.  
**PLACE:** Committee Room 1, Town Hall, Gosport  
**Democratic Services contact:** Chris Wrein

LINDA EDWARDS  
BOROUGH SOLICITOR

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## **MEMBERS OF THE COMMITTEE**

Mr R V Perry  
(Independent Member)

Mr G A Lidgley  
(Independent Member)

Councillor Burgess  
Councillor Chegwyn  
Councillor Forder

Councillor Kimber  
Councillor Scard  
Councillor Wright

## **FIRE PRECAUTIONS**

(To be read from the Chair if members of the public are present)

**In the event of the fire alarm (single continuous sound) being activated, please leave the room immediately.**

**Proceed downstairs by way of the main stairs or as directed by GBC staff, follow any of the emergency exit signs. People with disability or mobility issues please identify yourself to GBC staff who will assist in your evacuation of the building.**

**IMPORTANT NOTICE:**

- If you are in a wheelchair or have difficulty in walking and require access to the Committee Room on the First Floor of the Town Hall for this meeting, assistance can be provided by Town Hall staff on request

If you require any of the services detailed above please ring the Direct Line for the Democratic Services Officer listed on the Summons (first page).

**NOTE:**

- i. Councillors are requested to note that, if any Councillor who is not a Member of the Committee wishes to speak at the meeting, then the Borough Solicitor is required to receive not less than 24 hours prior notice in writing or electronically and such notice shall indicate the agenda item or items on which the member wishes to speak.
- ii. Please note that mobile phones should be switched off for the duration of the meeting.

## **AGENDA**

RECOMMENDED  
MINUTE  
FORMAT

### **PART A ITEMS**

1. ELECTION OF CHAIRMAN FOR THE MUNICIPAL YEAR 2010/11
2. ELECTION OF VICE-CHAIRMAN FOR THE MUNICIPAL YEAR 2010/11
3. APOLOGIES FOR NON-ATTENDANCE
4. DECLARATIONS OF INTEREST

*All Members present are required to declare, at this point in the meeting or as soon as possible thereafter, any personal or personal and prejudicial interest in any item(s) being considered at this meeting.*

5. MINUTES

*To approve as a correct record the Minutes of the Committee meeting held on 22 April 2010 (copy attached)*

6. DEPUTATIONS – STANDING ORDER 3.5

*(NOTE: The Committee is required to receive a deputation(s) on a matter which is before the meeting of the Committee provided that notice of the intended deputation and its object shall have been received by the Borough Solicitor by 12 noon on Tuesday, 13 July 2010. The total time for deputations in favour and against a proposal shall not exceed 10 minutes).*

7. PUBLIC QUESTIONS – STANDING ORDER 3.6

*(NOTE: The Committee is required to allow a total of 15 minutes for questions from Members of the public on matters within the terms of reference of the Committee provided that notice of such Question(s) shall have been submitted to the Borough Solicitor by 12 noon on Tuesday, 13 July 2010).*

8. AUDIT OPINION PLAN

Part II

*The plan sets out the work that the Audit Commission proposes to undertake for the audit of the Council's 2009/10 financial statements.*

Contact  
Officers:  
Peter Wilson  
Ext 5301  
Chris Davis  
Ext 5306

9. COMPLAINTS PROCEDURES AND ANALYSIS

Part II

*To monitor the formal complaints that were received during 2009/10 financial year and review the current complaints procedures, as requested*

Contact Officer:  
Ian Lycett  
Ext 5201

Standards and Governance Committee  
15 July 2010

*at the meeting of the Committee on 18 March 2010.*

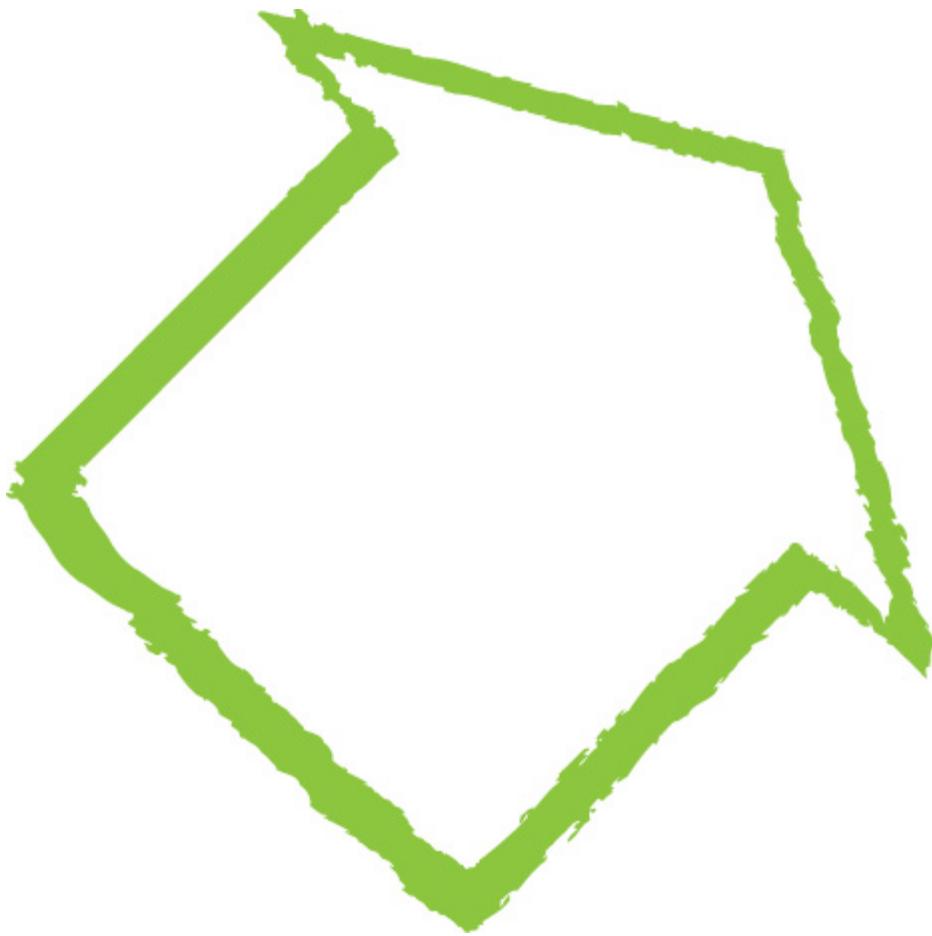
- |     |                                                                                                                                                    |                                               |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| 10. | INTERNAL AUDIT ANNUAL REPORT 2009/10                                                                                                               | Part II                                       |
|     | <i>To present an annual report to the appropriate body that has responsibility for the Internal Audit function.</i>                                | Contact Officer:<br>Chris Davis<br>Ext 5306   |
| 11. | USE OF RESOURCES 2010/11 UPDATE & ACTION PLAN                                                                                                      | Part II                                       |
|     | <i>To update the Committee regarding latest inspection requirements and seek the Committee's approval to an ongoing programme of improvements.</i> | Contact Officer:<br>Peter Wilson<br>Ext 5301  |
| 12. | STANDARDS AND GOVERNANCE COMMITTEE WORKPLAN                                                                                                        | Part II                                       |
|     | <i>Workplan attached.</i>                                                                                                                          | Contact Officer:<br>Linda Edwards<br>Ext 5400 |
| 13. | ANY OTHER ITEMS<br><i>-which by reason of special circumstances the Chairman considers should be considered as a matter of urgency</i>             |                                               |

# Audit Opinion Plan

Gosport Borough Council

Audit 2009/10

June 2010



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## Status of our reports

The Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission explains the respective responsibilities of auditors and of the audited body. Reports prepared by appointed auditors are addressed to non-executive directors/ members or officers. They are prepared for the sole use of the audited body. Auditors accept no responsibility to:

- any director/member or officer in their individual capacity; or
  - any third party.
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# Introduction

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- 1 This plan sets out the audit work that I propose to undertake for the audit of your 2009/10 financial statements. The plan is based on the Audit Commission's risk-based approach to audit planning. It reflects:
  - audit work specified by the Audit Commission for 2009/10;
  - current national risks relevant to your local circumstances; and
  - your local risks.

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# Responsibilities

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- 2 The Audit Commission's Statement of Responsibilities of Auditors and of Audited Bodies sets out the respective responsibilities of the auditor and the audited body. The Audit Commission has issued a copy of this Statement to every audited body.
- 3 The Statement summarises where the different responsibilities of auditors and of the audited body begin and end, and our audit work is undertaken in the context of these responsibilities.
- 4 I comply with the statutory requirements governing my audit work, in particular:
  - the Audit Commission Act 1998; and
  - the Code of Audit Practice.

# Fee for the audit of financial statements

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- 5 The indicative fee for the audit is £105,741, as signalled in my letter of 8 April 2010. In setting this fee, I have made some assumptions that are set out in Appendix1.
- 6 Where these assumptions are not met, I am required to undertake more work that is likely to result in an increased audit fee. Where this is the case, I will discuss this firstly with the Borough Treasurer and issue supplements to the plan to record any revisions to the risk and the impact on the fee.

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# Auditors report on the financial statements

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- 7 I will carry out the audit of the financial statements under International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board (APB).
- 8 I am required to issue an audit report giving my opinion on whether the accounts give a true and fair view of the financial position of the Council as at 31 March 2010.

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## Identifying opinion audit risks

- 9 As part of my audit risk identification process, I need to fully understand the Council to identify any risk of material misstatement (whether because of fraud or error) in the financial statements. I do this by:
- identifying the business risks facing the Council, including assessing your own risk management arrangements;
  - considering the financial performance of the Council;
  - assessing internal control - including reviewing the control environment, the IT control environment and Internal Audit; and
  - assessing the risk of material misstatement arising from the activities and controls within the Council's information systems.

# Identification of specific risks

- 10 I have considered the added risks that are appropriate to the current opinion audit and have set these out below.
- 11 Those charged with governance of the Council may wish to consider if they are satisfied with the accounting arrangements for the items listed below when exercising oversight of the financial accounts production process.

**Table 1**      **Specific risks**  
Specific opinion risks identified

Risk area	Response
<p>National changes in accounting requirements:</p> <ol style="list-style-type: none"> <li>1. Identifying and Accounting for service concessions under IFRIC12.</li> <li>2. Accounting for the Collection Fund on an 'agency' basis.</li> <li>3. Accounting for VAT reclaims following the Fleming judicial ruling.</li> </ol>	<p>Where material I will design and undertake specific testing of these items to satisfy ourselves that you have accounted for these entries correctly.</p>
<p>Local service developments having a potential accounting impact.</p> <p>These include:</p> <ol style="list-style-type: none"> <li>1. Transferring the Explosion museum to Portsmouth Naval base property Trust.</li> <li>2. Recognising LPSA2 grant in the correct accounting period.</li> <li>3. Accounting for disposals made to promote the regeneration of Rowner.</li> <li>4. Accounting for premia associated with the Council's debt restructuring.</li> </ol>	<p>Where material I will design and undertake specific testing of these items to satisfy ourselves that you have accounted for these entries correctly.</p>
<p>Areas identified by CIPFA as commonly presenting challenges for all Councils:</p> <ol style="list-style-type: none"> <li>1. Using correct valuation basis for fixed assets.</li> <li>2. Classifying and accounting for prior period adjustments.</li> <li>3. Inconsistencies between the statutory accounts and explanatory foreword.</li> <li>4. Defining trade payables properly within financial instruments.</li> </ol>	<p>I will discuss your accounting arrangements for these areas with officers as part of planning our post-statements visit.</p> <p>Where material I will design and undertake specific testing of these items to satisfy ourselves that you have accounted for these entries correctly.</p>
<p>The financial resilience of the Housing revenue account.</p> <p>Balances are below target levels, although the Borough Treasurer expects them to have improved by year-end 2009/10.</p>	<p>I will seek an explanation from officers of the reasons for any changes in the out-turn financial position of this fund and assess it against our wider understanding of the Council's activities during the year.</p>

Risk area	Response
<p>Internal control weaknesses:</p> <ol style="list-style-type: none"> <li>1. Journals under £1m are not subject to peer review or independent authorisation. Evidence to show that journals over £1m have been reviewed has not been kept.</li> <li>2. Reporting debt write-offs did not follow your established arrangements.</li> </ol>	<p>I have agreed that internal Audit will undertake more testing on this area before our final accounts visit. I aim to place reliance on this work to provide the necessary assurance.</p> <p>Where material I will design and undertake specific testing of these items to satisfy ourselves that you have accounted for these entries correctly.</p>

# Testing strategy

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- 12 Based on risks identified above I will produce a testing strategy that will consist of testing key controls and substantive tests of transaction streams and material account balances at year-end.
- 13 Wherever possible, I seek to rely on the work of Internal Audit to help meet our responsibilities. For 2009/10, I expect to rely on agreed testing by Internal Audit of journal input to the ledger.

# Key milestones and deadlines

- 14 The Council is required to prepare the financial statements by 30 June 2010. I am required to complete our audit and issue our opinion by 30 September 2010. The key stages in the process of producing and auditing the financial statements are shown in Table 2.

**Table 2**      **Proposed timetable**

Task	Deadline
Control and early substantive testing	February 2010
Receipt of accounts	June 2010
Date appointed for public to ask questions of the auditor (section 15/16 date)	16 August 2010
Audit on-site visit begins	16 August 2010
First discussion of outcomes with officers	25 August 2010
Audit on-site visit ends	3 September 2010
Discussion of draft Annual Governance Report (AGR) with officers	8 September 2010
Presentation of AGR to Standards and Governance committee	16 September 2010
Presentation of AGR to Full Council	29 September 2010
Expected date of opinion	30 September 2010

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# The audit team

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15 The key members of the audit team for the 2009/10 audit are shown in the table below.

**Table 3      Audit team**

Name	Contact details	Responsibilities
Patrick Jarvis District Auditor	p-jarvis@audit-commission.gov.uk 0844 798 8986	Responsible for the overall delivery of the audit including the quality of outputs, signing the opinion and conclusion, and liaison with the Chief Executive.
Mark Catlow Audit Manager	m-catlow@audit-commission.gov.uk 0844 798 4640	Manages and coordinates the different elements of the audit work. Key point of contact for the Borough Treasurer.

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## Independence and objectivity

- 16 I am not aware of any relationships that may affect the independence and objectivity of the District Auditor and the audit staff. I am required by auditing and ethical standards to communicate this to you.
- 17 I comply with the ethical standards issued by the APB and with the Commission's requirements for independence and objectivity as summarised in Appendix 2.

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## Meetings

- 18 The audit team will maintain knowledge of your issues to inform our risk-based audit through regular liaison with key officers. Our proposals are set out in Appendix 3.

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### Quality of service

- 19** I am committed to providing you with a high-quality service. If you are in any way dissatisfied, or would like to discuss how I can improve our service, please contact me first. Alternatively, you may wish to contact the Head of Operations, Neil Childs, on 0844 798-1728.
- 20** If I am unable to satisfy your concerns, you have the right to make a formal complaint to the Audit Commission. The complaints procedure is set out in the leaflet 'Something to Complain About' which is available from the Commission's website or on request.

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### Planned outputs

- 21** Reports will be discussed and agreed with the appropriate officers before being issued to the Audit Committee.

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**Table 4      Planned outputs**

Planned output	Indicative date
Opinion audit plan	15 July 2010
Annual governance report	29 September 2010
Auditor's report giving an opinion on the financial statements	30 September 2010
Final accounts memorandum	October 2010

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# Appendix 1 – Basis for fee

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- 1 The Audit Commission is committed to targeting its work where it will have the greatest effect, based upon assessments of risk and performance. This means planning work to address areas of risk relevant to our audit responsibilities and reflecting this in the audit fees.
- 2 The risk assessment process starts with the identification of the significant financial and operational risks applying to the Council with reference to:
  - our cumulative knowledge of the Council;
  - planning guidance issued by the Audit Commission;
  - the specific results of previous and ongoing audit work;
  - interviews with Council officers; and
  - liaison with Internal Audit.

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## Assumptions

- 3 In setting the fee, I have assumed that:
  - the level of risk in relation to the audit of the financial statements is not significantly different from that identified for 2008/09;
  - you will inform us of significant developments impacting on the audit;
  - Internal Audit meets the appropriate professional standards and agreed work on journals will be complete at the commencement of our final accounts audit;
  - good quality working papers and records will be provided to support the financial statements by 16 August;
  - requested information will be provided within agreed timescales;
  - prompt responses will be provided to draft reports; and
  - additional work will not be required to address questions or objections raised by local government electors.
- 4 Where these assumptions are not met, I will be required to undertake additional work which is likely to result in an increased audit fee.

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# Appendix 2 – Independence and objectivity

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- 1 Auditors appointed by the Audit Commission are required to comply with the Commission's Code of Audit Practice and Standing Guidance for Auditors, which defines the terms of the appointment. When auditing the financial statements, auditors are also required to comply with auditing standards and ethical standards issued by the Auditing Practices Board (APB).
- 2 The main requirements of the Code of Audit Practice, Standing Guidance for Auditors and the standards are summarised below.
- 3 International Standard on Auditing (UK and Ireland) 260 (Communication of audit matters with those charged with governance) requires that the appointed auditor:
  - discloses in writing all relationships that may bear on the auditor's objectivity and independence, the related safeguards put in place to protect against these threats and the total amount of fee that the auditor has charged the client; and
  - confirms in writing that the APB's ethical standards are complied with and that, in the auditor's professional judgement, they are independent and their objectivity is not compromised
- 4 The standard defines 'those charged with governance' as 'those persons entrusted with the supervision, control and direction of an entity'. In your case, the appropriate addressee of communications from the auditor to those charged with governance is the Standards and Governance Committee. The auditor reserves the right, however, to communicate directly with the Council on matters which are considered to be of sufficient importance.
- 5 The Commission's Code of Audit Practice has an overriding general requirement that appointed auditors carry out their work independently and objectively, and ensure that they do not act in any way that might give rise to, or could reasonably be perceived to give rise to, a conflict of interest. In particular, appointed auditors and their staff should avoid entering into any official, professional or personal relationships which may, or could reasonably be perceived to, cause them inappropriately or unjustifiably to limit the scope, extent or rigour of their work or impair the objectivity of their judgement.

## Appendix 2 – Independence and objectivity

- 6 The Standing Guidance for Auditors includes a number of specific rules. The key rules relevant to this audit appointment are as follows.
- Appointed auditors should not perform additional work for an audited body (ie work over and above the minimum required to meet their statutory responsibilities) if it would compromise their independence or might give rise to a reasonable perception that their independence could be compromised. Where the audited body invites the auditor to carry out risk-based work in a particular area that cannot otherwise be justified as necessary to support the auditor's opinion and conclusions, it should be clearly differentiated within the Audit and Inspection Plan as being 'additional work' and charged for separately from the normal audit fee.
  - Auditors should not accept engagements that involve commenting on the performance of other auditors appointed by the Commission on Commission work without first consulting the Commission.
  - The District Auditor responsible for the audit should, in all but the most exceptional circumstances, be changed at least once every five years.
  - The District Auditor and senior members of the audit team are prevented from taking part in political activity on behalf of a political party, or special interest group, whose activities relate directly to the functions of local government or NHS bodies in general, or to a particular local government or NHS body.
- 7 The District Auditor and members of the audit team must abide by the Commission's policy on gifts, hospitality and entertainment.

# Appendix 3 – Working together

## Meetings

- 1 The audit team will maintain knowledge of your issues to inform our risk-based audit through regular liaison with key officers.
- 2 Our proposal for the meetings is as follows.

**Table 5 Proposed meetings with officers**

Council officers	Audit Commission staff	Timing	Purpose
Borough Treasurer	AM and TL	Quarterly	General update plus: March - audit plan July - accounts progress September - annual governance report
Chief Accountant	Team Leader (TL)	As required	Update on audit issues
Standards and Governance Committee	DA and AM, with TL as appropriate	As determined by the Committee	Formal reporting of: Audit Plan Annual governance report Other issues as appropriate

## Sustainability

- 3 The Audit Commission is committed to promoting sustainability in our working practices and I will actively consider opportunities to reduce our impact on the environment. This will include:
  - reducing paper flow by encouraging you to submit documentation and working papers electronically;
  - use of video and telephone conferencing for meetings as appropriate; and
  - reducing travel.

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# The Audit Commission

The Audit Commission is an independent watchdog, driving economy, efficiency and effectiveness in local public services to deliver better outcomes for everyone.

Our work across local government, health, housing, community safety and fire and rescue services means that we have a unique perspective. We promote value for money for taxpayers, auditing the £200 billion spent by 11,000 local public bodies.

As a force for improvement, we work in partnership to assess local public services and make practical recommendations for promoting a better quality of life for local people.

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[www.audit-commission.gov.uk](http://www.audit-commission.gov.uk)

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## AGENDA ITEM NO. 9

<b>Board/Committee:</b>	STANDARDS AND GOVERNANCE COMMITTEE
<b>Date of Meeting:</b>	15 JULY 2010
<b>Title:</b>	COMPLAINTS PROCEDURES AND ANALYSIS
<b>Author:</b>	CHIEF EXECUTIVE
<b>Status:</b>	FOR RECOMMENDATION

### **Purpose**

To monitor the formal complaints that were received during 2009/10 financial year and review the current complaints procedures, as requested at the meeting of the Committee on 18 March 2010.

### **Recommendation**

It is recommended that the Board, having given due consideration to the contents of the report, provide feedback as appropriate to the Council Management Team on the management of the formal complaints received in 2009/10, together with any changes to the current procedures it wishes to be considered.

## **1      Background**

- 1.1 In accordance with usual procedures a report is submitted outlining the operation of the Council's formal complaints procedure, together with an analysis of complaints for the 2009/10 financial year. As requested by the Committee at its meeting on 18 March 2010 the Report also includes a review of complaints procedures.
- 1.2 The Committee has previously resolved that Officers be required to prepare a monitoring report on a six-monthly basis to enable Members to consider the operation of the Complaints Procedures, identify trends in complaints and recommend remedial action if necessary. A report on formal complaints received in the first 6 months of 2009/10 was considered by the Committee at its meeting on 21 January 2010.

## **2      Review**

- 2.1 Due to the many and varied nature of Council services and the volume of interactions with the public, enquiries are inevitably received on a daily basis. In most instances these are resolved promptly as "service requests" by staff in the relevant Unit. Where an enquiry develops into a complaint and the complaint cannot be solved in this informal manner or where the complainant so requests, as a result of delays or dissatisfaction, it is then dealt with in

accordance with the formal complaints procedures, as previously approved by the Committee.

- 2.2 All formal complaints received, either on-line or in writing, are recorded in a Complaints Register by staff in the Corporate Services Unit for management and monitoring purposes. To assist Members in understanding the process and the type of complaints received an extract of the Complaints Register for 2009/10 is attached as **Appendix A**. In accordance with Data Protection legislation this extract excludes any personal information relating to complainants.
- 2.3 Initially the complaint is dealt with as a Stage 1 Review and is assigned to the appropriate Service Unit Manager for a response. If the complainant remains dissatisfied, the complaint is escalated to Stage 2 and arrangements are made for an independent Manager to investigate the matter and write directly to the complainant with their findings and conclusions. If the complainant remains dissatisfied after the Stage 2 process they can request that their complaint is escalated to Stage 3 where it is considered by a Panel of 3 Councillors. The complainant has an ultimate right to refer their complaint to the Local Government Ombudsman which can be at any time although the Ombudsman will not normally consider a complaint unless and until the local authority's internal complaints procedures have been exhausted.
- 2.4 An analysis of Stage 1, 2 and 3 formal complaints across the responding Service Unit Managers is shown in **Appendix B**. As can be seen there were 22 formal complaints overall which is a significant decrease on the 2008/9 figure of 49 complaints. Of the 22 complaints, 8 progressed to Stage 2 and 2 to Stage 3, although the Panel met on 2 other occasions to consider Stage 3 complaints that had originated in the previous year.
- 2.5 Of the 22 complaints 15 were responded to within the 10 day target, a performance of 68%, a small reduction from the figure of 76% for 2008/9. Council Management Team has made a commitment to improve on this performance although it should be noted that it is not always possible to meet the 10 day target due to leave and other commitments. In these instances the complainant is informed of this and a revised target is provided.
- 2.6 An analysis of the subject of complaints received during 2009/10 is attached as **Appendix C**. It is not considered that there is any particular trend which would give cause for concern and the overall number of complaints is encouragingly low, averaging at less than 2 a month. The most common types of complaint relate to housing, council tax and benefits matters which is perhaps to be expected given the nature of these services. No complaints were received in respect of equality or diversity issues.

2.7 A qualitative analysis of complaints for 2009/10 has also been carried out to determine whether the process has had a positive effect in either identifying improvements in procedures or in the way services are delivered. A summary of the results of the exercise is shown in **Appendix D** and does indicate that, where appropriate, changes have been made to prevent recurrences of a problem. The staff try to assist complainants in circumstances where the Council was not responsible for the problem, and will refer it or take it up with the relevant third party agency or company. In a number of cases Service Units have liaised with other relevant Units to achieve a satisfactory outcome.

2.8 A survey of complainants, asking for opinions and comments on the complaints procedures (rather than the outcome) has also been carried out and an analysis is shown in **Appendix E**.

### **3 Guidelines for Staff**

3.1 The Guidelines for staff when dealing with the formal process are included as **Appendix F**.

### **4 Risk Assessment**

4.1 There is no identifiable business risk associated with this report.

### **5 Conclusion**

5.1 The current formal complaints arrangements have now been in place for over 4 years. The number of formal complaints is relatively low and there are no particular or unexpected trends. Complaints have been reviewed and analysed to identify opportunities for improving services and procedures and wherever possible appropriate action has been taken.

5.2 The complaints processes and procedures have been reviewed and it is clear that processing of complaints works effectively with all complaints received being monitored and concluded in accordance with the laid down requirements.

5.3 Officers approach each complaint in a positive manner with the intention to resolve the matter as quickly as possible. Corporately the Council reviews each complaint to see if lessons can be learned and the service improved.

5.4 The various Appendices attached to this report indicate, however, that improvement can be made. I am also grateful to Councillors Burgess and Wright for their feedback on the complaints procedure.

5.5 There has been concern expressed over the overall length of the

complaints process but this is majorly influenced by the time taken between the end of one stage and the complainant deciding to submit the next stage of the process.

- 5.6 The following changes to the Council's complaints procedure have been implemented:
- (i) tighter monitoring of the target dates set out at each stage will be implemented so that they are either met or if the complaint is a complicated one, the complainant is kept advised of progress and a revised date provided and agreed.
  - (ii) where a complaint involves more than one Unit of the Council a review will take place as part of the process by either the Chief Executive or the Deputy Chief Executive to ensure consistency of approach and to ensure that all matters are addressed speedily and effectively.
  - (iii) the survey of complaints has indicated several areas of concern although it must be remembered that only 6 surveys were returned. The results are somewhat mixed and people's views are often influenced by the outcome of their complaint rather than the efficiency or effectiveness of the process. Most of the critical comment related to dissatisfaction with the fact that the complaint was not upheld. Nevertheless the feedback has proved useful in assessing the effectiveness of the complaints procedures. To this end a review of our communications with complainants will be undertaken.
- 5.7 Officers will continue, as part of an on-going process, to determine how effective the complaints process has been in improving service delivery.

<b>Financial Services comments:</b>	There are no financial implications.
<b>Legal Services comments:</b>	There are no legal implications.
<b>Service Improvement Plan implications:</b>	There are none.
<b>Corporate Plan:</b>	The effective management of complaints procedures contributes to the strategic priority of enhanced customer service.
<b>Risk Assessment:</b>	There are no business risks associated with this report.
<b>Background papers:</b>	None
<b>Appendices/Enclosures:</b>	
Appendix 'A'	Extract from Complaints Register 2009/10
Appendix 'B'	Complaints analysis across Service Unit Managers 2009/10
Appendix 'C'	Analysis by type of complaint 2009/10
Appendix 'D'	Complaints 2009/10 Qualitative Analysis
Appendix 'E'	2009/10 Complainant survey
Appendix 'F'	Guidelines for Staff
<b>Report author/ Lead Officer:</b>	Ken Lucking, Corporate Services Manager

**2009-2010 EXTRACT CUSTOMER COMPLAINTS LOG**
**APPENDIX A**

<b>N0.</b>	<b>STAGE 1 RECEIVED DATE</b>	<b>PROBLEM</b>	<b>ACK SENT</b>	<b>STAGE 1 MANAGER</b>		<b>REVISED DATE</b>	<b>REASON REVISED</b>	<b>ACTUAL REPLY DATE</b>	
COM001	06/04/09	Council Tax	08/04/2009	JB		not specified	pre-arranged leave	29/04/09	
COM002	08/04/09	Housing	08/04/2009	KC		N/A	N/A	15/04/09	
COM003	23/04/09	Housing	27/04/2009	KC		15/05/09	KC absence	15/05/09	
COM004	27/04/09	E/H (Sewer Work Fees)	30/04/2009	DJ				07/05/09	
COM005	27/04/09	Finance (Invoice for above)	30/04/2009	JB				07/05/09	
COM006	07/05/09	Housing (point deduction)	11/05/2009	KC				18/05/09	
COM007	07/05/09	Finance (Hsg Benefit)	11/05/2009	JB				18/05/09	
COM008	11/05/09	EH (sewer works, invoice)	12/05/2009	DJ		29/05/09	pre-arranged leave	27/05/09	
COM009	14/05/09	Common land	19/05/2009	LE				28/05/09	
COM010	26/05/09	EH (road sweeping / grass cutting)	29/05/2009	DJ				10/06/09	
COM011	28/07/09	Business Rates	29/07/2009	JB				05/08/09	
COM012	06/08/09	Housing gas meter	07/08/2009	KC				11/08/09	
COM013	13/08/09	Housing (Neighbour)	14/08/2009	KC		04/09/09	pre-arranged leave	04/09/09	
COM014	13/08/09	Community Safety (Neighbour)	14/08/2009	JO'R		04/09/09	pre-arranged leave	04/09/09	
COM015	25/08/09	Council Tax (visit by bailiffs)	25-Aug	JB				28/08/09	
COM016	23/09/09	Housing Benefits	24-Sep	JB				06/10/09	
COM017	09/12/09	Housing	10/12/2009	KC				22/12/09	
COM018	16/12/09	Housing (staff member)	18/12/2009	KC				11/01/10	
COM019	15/01/10	security door at flats	21/01/2010	KC				22/01/10	
COM020	27/01/10	Work House Lake Sluice Gate	N/A	DM				04/02/10	
COM021		Complaint cancelled							
COM022	23/03/10	Housing - leak in property	23/03/2010	KC	08/04/10			07/04/10	9

COM023	30/03/10	Council Tax	31/03/2010	JB	15/04/10			07/04/10	4
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## 2009-2010 EXTRACT CUSTOMER COMPLAINTS LOG - continued

	STAGE 2 REQUEST DATE	STAGE 2 ACK	STAGE 2 MANAGER		REVISED DATE	ACTUAL REPLY DATE		STAGE 3 REQUEST DATE	STAGE 3 ACK	TARGET RESPONS E DATE	ACTUAL HEARING DATE	DAYS TAKEN ≤ 30 DAYS
COM001												
COM002	23/04/2009	29/04/2009	KL		29/05/2009	26/05/09						
COM003												
COM004												
COM005	12/05/2009	18/05/2009	DM		15/06/2009	11/06/09		08/02/10	10/02/2010	22/03/10	19/03/10	29
COM006	28/05/2009	05/06/2009	MJ		31/07/2009	30/07/09						
COM007	28/05/2009	05/06/2009	MJ		31/07/2009	30/07/09						
COM008	30/06/2009	06/07/2009	DM		28/08/209	18/08/09						
COM009	27/11/2009	04/12/2009	JB			17/12/09		22/12/09	04/01/2010	10/02/10	04/02/2010	26
COM010												
COM011												
COM012												
COM013	18/09/2009	18/09/2009	KL		30/10/2009	30/10/09						
COM014												
COM015												
COM016												
COM017												
COM018												
COM019												
COM020												
COM022	21/04/2010	22/04/2010	DJ		advised additional time required							
COM023												

## APPENDIX B

### COMPLAINTS ANALYSIS BY STAGE 1 RESPONDING MANAGER

	Stage 1 Service Manager	Stage 2 Independent Manager	Stage 3 Members' Panel
<b>BUSINESS UNIT MANAGER</b>			
Chief Executive	1	0	0
Development Services	0	0	0
Financial Services	7	2	1
Housing Services	9	4	0
Legal and Democratic Services	1	1	1
Leisure and Cultural Services	1	0	0
Environmental Services	3	1	0
Corporate Services	0	0	0
<b>TOTAL</b>	<b>22</b>	<b>8</b>	<b>2</b>
<b>Number responded to within target 10 working days</b>	<b>15</b>		
<b>Percentage that met target</b>	<b>68%</b>		

## APPENDIX C

### COMPLAINTS BY TYPE

<b>SERVICE AREA</b>	<b>NO.</b>
Housing (various)	9
Council tax	3
Benefits	2
Sewer works	2
Finance – invoice in relation to sewer works	1
Grass cutting/road sweeping	1
Common land	1
Business rates	1
Neighbour nuisance	1
Work House lake	1
<b>TOTAL</b>	<b>22</b>

## APPENDIX D

### QUALITATIVE ANALYSIS

	No. of complaints	Complaint <i>against GBC</i> was justified	Was any action proposed as a result?	Was action implemented?	Has this been successful?	Were there any corporate implications (other units?)	If so have these been followed up?
<b>SERVICE UNIT</b>							
Chief Executive	1	Partly	Yes	Yes	Yes	Yes	Yes, ongoing
Development Services	0	N/A	N/A	N/A	N/A	No	N/A
Financial Services	5	1 (2 partly)	3	3	3	No	N/A
Housing Services	9	4	4	4	4	No	N/A
Legal and Democratic Services	0	N/A	N/A	N/A	N/A	No	N/A
Leisure and Cultural Services	1	Yes	Yes	Yes	Ongoing, yet to be resolved	No	N/A
Environmental Services	3	2	2	2	1 (1 too early to establish)	No	N/A
Corporate Services	0	N/A	N/A	N/A	N/A	No	N/A
<b>TOTAL</b>	<b>19</b>						

**2 complaints remained open so not included**

**1 related to interpretation of a legal matter so not relevant to the analysis**

## SURVEY OF COMPLAINANTS 2009/10

Surveys  
returned  
6

Surveys sent  
16

38%

(3 complainants submitted 2 complaints)

	very satisfied		satisfied		neither satisfied or dissatisfied		dissatisfied		very dissatisfied		No opinion
<b>Complaints Leaflet</b>											
How satisfied were you with:											
The information in the complaints leaflet?		0%	5	83%	1	17%		0%		0%	
How easy the complaints leaflet was to understand?		0%	5	83%	1	17%		0%		0%	
		0%		0%		0%		0%		0%	
<b>Handling your complaint</b>		0%		0%		0%		0%		0%	
The helpfulness of the complaints staff	1	17%	1	17%	1	17%	1	17%	2	33%	
How we kept you informed	2	33%	2	33%		0%		0%	2	33%	
The quality of our communications e.g. easy to understand		0%	3	50%		0%	1	17%	2	33%	
The way we handled your complaint	1	17%	1	17%		0%		0%	3	50%	

### The Outcome of your complaint

How satisfied were you with...		0%		0%		0%		0%		0%		0%
Our understanding of your complaint	1	17%	2	33%		0%		0%		3	50%	
How we explained the outcome		0%	3	50%	1	17%		0%		2	33%	
The final outcome		0%	3	50%		0%		0%		2	33%	1
The complaints procedure		0%	3	50%	1	17%		0%		2	33%	

### 6. Monitoring

These optional questions are included to help us ensure that we provide services fairly and equally to all of our residents and service users. Please remember that your answers are anonymous and will not be linked to you as an individual in any way

	very satisfied		satisfied		neither satisfied or dissatisfied		dissatisfied		very dissatisfied		No opinion	
a. How satisfied are you that you are able to access GBC's services as necessary?	1	14%	3	43%			0%		0%	2	29%	
b. Were you satisfied with how fairly you were treated?	1	17%	1	17%	1	17%	2	33%		1	17%	
c. are you male or female												
Male	5	83%										
Female	1	17%										
d. what was you age on your last birthday?	Average age of responders: 51											
e. do you have any long-standing illness, disability or infirmity?												
Yes	3	50%										
No	3	50%										

f. does this illness limit your activities in any way?

Yes	3	50%
No	3	50%

g. Which of these groups do you consider you belong to?

6	100%	White British
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## **APPENDIX F**

### **GUIDELINES FOR STAFF**

#### **STAGE 1 - INVESTIGATION BY RELEVANT SERVICE UNIT MANAGER**

Manager to *personally* carry out the following tasks within 10 working days of the request (unless a later date due to leave has been notified to the Complaints Officer and complainant):

1. Request appropriate Section Head or Supervisor to provide a summary of the case
2. Obtain all relevant information – correspondence, e-mails, file notes, forms etc
3. Interview relevant staff and obtain written statement(s) if necessary
4. If required contact the complainant and obtain their views and clarify any areas of confusion
5. Review all aspects of the case, reach conclusion
6. Write to (or email if appropriate) the complainant clearly setting out findings, conclusions, any action to be taken and whether there is a need for any follow-up, advise of right to a Stage 2 review
7. If complaint is justified consider whether any action needs to be taken to prevent any recurrence
8. If there is an agreement to follow-up make appropriate reminder note
9. Consider whether there are any corporate or other Unit implications and take action accordingly

#### **STAGE 2 – REVIEW BY INDEPENDENT MANAGER**

1. Obtain all relevant information – correspondence, e-mails, file notes, forms etc
2. Interview relevant staff and obtain statement(s) if necessary
3. Contact the complainant and obtain their views and clarify any areas of confusion
4. Review all aspects of the case, reach conclusion
5. Write to (or email if appropriate) the complainant, within 20 working days of request, clearly setting out findings, conclusions, any action to be taken and whether there is a need for any follow-up, advise of right to Stage 3 review
6. If complaint is justified consider whether any further action or follow-up needs to take place to prevent any recurrence and discuss with Service Unit Manager

#### **STAGE 3 – REVIEW BY COMPLAINTS PANEL**

1. Complaints Officer to convene a Panel Hearing, within 30 working days of request
2. Complaints Officer to ensure appropriate officers will be present – including the relevant Service Unit Manager and Stage 2 Manager

3. Compile all relevant case documentation and circulate to all those required to attend the Panel meeting, at least 5 working days prior to the Hearing
4. All relevant officers to fully prepare to present their case to the Panel and answer any questions from those present
5. The Complaints Officer to take notes of the Hearing and circulate within 5 working days
6. The Chief Executive or Corporate Services Manager to write formally to the complainant within 5 working days, setting out the findings and conclusions of the Panel and enclosing payment of any compensation that may have been agreed by the Panel

## AGENDA ITEM NO. 10

<b>Committee:</b>	<b>Standards &amp; Governance Committee</b>
<b>Date of Meeting:</b>	<b>15 July 2010</b>
<b>Title:</b>	<b>Internal Audit Annual Report 2009/10</b>
<b>Author:</b>	<b>Head of Internal Audit &amp; Risk Assurance</b>
<b>Status:</b>	<b>FOR DECISION</b>

### **Purpose**

In accordance with the National Code of Practice on Internal Audit, the Head of Internal Audit is required to present an annual report to the appropriate body that has responsibility for the Internal Audit function.

### **Recommendation**

That the Committee notes the contents of this report and makes any observations and/or recommendations to the Council on any issue that the Committee feels should be drawn to their attention.

#### **1 Background**

- 1.1 As part of signing off the Annual Governance Statement (part of the Council's Annual Statement of Accounts) the Leader of the Council and the Chief Executive have placed reliance upon this annual assurance report from the Head of Internal Audit & Risk Assurance.

#### **2 Report**

- 2.1 See attached report within Appendix A.

#### **3 Risk Assessment**

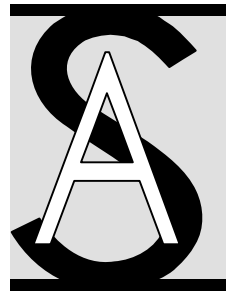
- 3.1 The report has a minimal direct impact on the overall risk of the Council. The work performed and the professional advice given by Internal Audit provides management with a high degree of assurance as stated within the attached report.

#### **4 Conclusion**

- 4.1 The overall opinion provided by internal audit provides the Council with a high degree of assurance over its internal control environment supported by the work undertaken throughout 2009/10.

<b>Financial Services comments:</b>	Nil
<b>Legal Services comments:</b>	Nil.
<b>Service Improvement Plan implications:</b>	The information provided within the report has a direct link to improving the overall governance arrangements within the Council. The performance of the Internal Audit section is a key operational indicator monitored closely against the agreed Annual Audit Plan.
<b>Corporate Plan:</b>	Internal Audit's work supports all Council Services in pursuit of their overall corporate and strategic priorities.
<b>Risk Assessment:</b>	See section 3
<b>Background papers:</b>	Nil
<b>Appendix A</b>	Internal Audit Annual Report 2009/10
<b>Report author/ Lead Officer:</b>	Chris Davis 023 9254 5306

**Audit  
Services**



# **Gosport Borough Council**

Standards & Governance Committee

## **Internal Audit Annual Report Year ending 31 March 2010**

Head of Internal Audit: Chris Davis

Presented at the Standards & Governance Committee of: 15 July 2010

**Contents:**

<b>Section</b>		<b>Page Reference</b>
1	Introduction	1
2	The Statement of Assurance	2 – 3
3	Internal Audit Performance	4

## **1.0 Introduction**

### **1.1 The Role of Internal Audit**

The role of internal audit is to provide management with an objective assessment of the adequacy and effectiveness of internal control, risk management and governance arrangements. Internal Audit is therefore a key part of Gosport Borough Council's internal control system and integral to the framework of assurance that The Committee can place reliance on to assess its internal control system.

### **1.2 Definition of Internal Audit**

The definition of internal audit, as described in CIPFA's Code of Practice for Internal Audit in Local Government in the United Kingdom, is set out below:

- Internal Audit is an assurance function that primarily provides an independent and objective opinion to the organisation on the control environment comprising risk management, control and governance by evaluating its effectiveness in achieving the organisation's objectives.
- Whilst Internal Audit "primarily" provides an independent and objective opinion to the organisation on the control environment, it may also undertake other, non-assurance work at the request of the organisation subject to the availability of skills and resources. This can include consultancy work; indeed, Internal Audit intrinsically delivers consultancy services when making recommendations for improvement arising from assurance work, and fraud related matters.

### **1.3 Annual Governance Statement**

Authorities are required to publish an annual governance statement in line with the CIPFA/SOLACE Good Governance Framework to meet the statutory requirement. The statement brings a number of benefits to local authorities, including:

- increased awareness of internal controls and control weaknesses, and risk management among Section 151 Officers, Councillors and senior management;
- greater awareness of the importance of risk identification and monitoring amongst staff at all levels;
- better appreciation of the benefits of a strong internal audit function;
- greater awareness of the wider assurance sources that operate within the organisation and the importance of the role that they fulfil; and
- increased and encouraged audit committee activity.

The assignment opinions that internal audit provides the organisation during the year are part of the framework of assurances that assist the P&O Board and Authority to prepare their statement on the Council's overall corporate governance arrangements.

## 2.0 The Statement of Assurance

### 2.1 Context

As the Head of Internal Audit I am required to provide the Committee with assurance on the system of internal control. In giving the opinion it should be noted that assurance cannot be absolute. The most that the internal audit service can provide to the Committee is a reasonable assurance, based on their work for the year, that there are no major weaknesses in risk management, governance and control processes.

The matters raised in this report are only those that came to our attention during our internal audit work, for the 2009/10 year, and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

### 2.2 Limitations in our scope

No significant limitations of scope were encountered with senior management during 2009/10 (allowing us to be independent). The Section encountered some resource turnover in the year but this was partially negated by increased support from the part-time auditor and additional overtime, to ensure delivery of the agreed plan, until the vacancy was filled in March 2010. The revised audit plan reflected these resource pressures to ensure full delivery in the key areas of the Council.

### 2.3 Internal Audit Opinion

***We are satisfied that sufficient internal audit work has been undertaken to allow us to draw a reasonable conclusion as to the adequacy and effectiveness of Gosport Borough Council's risk management, control and governance processes. In our opinion, based upon the work undertaken, for the 12 months ended 31 March 2010 Gosport Borough Council has adequate and effective risk management control and governance processes to manage the achievement of the organisation's objectives.***

### 2.4 Scope of the Internal Audit Opinion

In arriving at our opinion, we have taken into account:

- The results of all internal and external audits (including other inspectorates) undertaken during the year ended 31 March 2010;
- Whether or not any critical or essential recommendations have not been accepted by management and the consequent risks;
- The results of follow-up action taken in respect of audits from previous years;
- The affects of any material changes in the organisation's objectives or activities;
- Matters arising from previous reports to the Committee and/or Authority;

## **2.5 The Basis of the Opinion**

In reaching this opinion the following factors were taken into particular consideration:

### **Risk Management**

Gosport Borough Council has developed a strategic risk register and is planning to roll out the concept of operational risk registers to all Section Heads in the early part of 2010/11. The high level risk register has been endorsed by this Committee and will be brought back to this meeting in October for further review. The corporate Risk Management Group is being reformed to drive the implementation of Risk Management within the Council as a whole. The organisation needs to define its risk appetite, identify its training needs (both for Members and officers) and plans are in place to load the data the Council's risk software package by the end of 2010/11.

### **Governance**

The Council is committed to the principles of good governance, which is already demonstrated through many aspects of good practice in relevant areas.

### **Internal Control**

Our work has shown that internal controls across the organisation are generally satisfactory. We have made no critical recommendations this year and the trend of the recommendations, spread across the four categories, is moving downwards.

### **Acceptance of Recommendations**

All of the essential recommendations made during the year were accepted by management. Through the process of consultation, professional independent dialogue (including the weight of audit evidence) as well as quality assurance all other lower category recommendations (important and advisory) were also accepted.

## **2.6 The Statement on Internal Control**

Although Internal Audit cannot provide total assurance that control weaknesses or irregularities do not exist, due to time and other constraints of audit coverage, it is my opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the Council's internal control system in the year to 31 March 2010.

### **3.0 Performance of Internal Audit**

#### **3.1 Meeting Internal Audit Needs**

I am satisfied that by delivering our agreed plan the internal audit needs of the organisation have been met.

#### **3.2 Conflict of Interest**

We have not undertaken any work or activity during 2009/10 that would lead us to declare any conflicts of interest. This area is taken extremely seriously and rotation of work is undertaken annually.

#### **3.3 Compliance with the CIPFA Code of Practice for Internal Audit**

The Council engage in a risk based approach to determining the audit needs of the organisation at the start of the year and use a risk based methodology in planning and conducting our audit reviews. Our work has been performed in compliance with the CIPFA Code of practice for internal Audit in Local Government in the United Kingdom.

#### **3.4 Internal Quality Assurance Programmes**

In order to ensure the quality of the work the section performs, we have a programme of quality measures which includes:

- Supervision, where necessary, of staff conducting audit work;
- Review of all files, working papers and reports by the Head of Internal Audit or his deputy;
- Appraisal of all audit staff and the development of personal development and training plans (part of the Chief Executive's Learning & Development Plan);
- Regular team meetings, an annual away day (to discuss process, delivery, efficiency, client needs and outcomes) and fortnightly progress updates with the audit team against the agreed audit plan;
- Performance management (annual service improvement plan and key local and personal performance indicators);
- The maintenance of the Internal Audit Manual.

## AGENDA ITEM NO. 11

<b>Board/Committee:</b>	STANDARDS & GOVERNANCE COMMITTEE
<b>Date of Meeting:</b>	15 JULY 2010
<b>Title:</b>	USE OF RESOURCES 2010/11 UPDATE & ACTION PLAN
<b>Author:</b>	DEPUTY CHIEF EXECUTIVE & BOROUGH TREASURER
<b>Status:</b>	FOR APPROVAL

### **Purpose**

To update the Committee regarding latest inspection requirements and seek the Committee's approval to an ongoing programme of improvements.

### **Recommendation**

It is recommended that the Committee note the report and approve the planned improvements arising from the change in approach regarding external audit and inspection.

#### **1 Background**

- 1.1 The new Government has abandoned Comprehensive Area Assessments and the associated inspection regime. Future work by our external auditors is likely to focus on traditional financial considerations and "Value for Money".
- 1.2 In view of this new approach, future improvement work will concentrate Gosport's limited resources on those areas considered to be a local priority.

#### **2 Report**

- 2.1 The previous action plan approved by the Committee for the 2009/10 assessment was largely completed and was discussed with the Council's external auditors during March and April of this year. Expectation was that the Council's performance would still meet basic standards overall (level 2) but that there might be one or two level 3 scores appearing at Key Line of Enquiry level and the Council should aim to progress towards an overall score of 3 within two years.
- 2.2 The principal areas where further improvements should be progressed in the current year are set out in Appendix A and are a natural extension of the work to date, taking account of priorities agreed locally with our external auditor and considered by Council Management Team.
- 2.3 It is considered that the planned improvements can be achieved within

existing resources.

### **3 Risk Assessment**

- 3.1 There could be financial risks associated with failure to improve financial awareness, financial management and financial systems. These cannot be specifically quantified but are considered in the Council's Statement of Internal Control.

### **4 Conclusion**

- 4.1 The significant reduction in external inspection implemented by the new Government allows the Council the opportunity to use its limited resources to focus on the areas of governance considered most important for further improvement.
- 4.2 An action plan has been prepared against which further improvements can be monitored.
- 4.3 The Committee should continue to monitor the situation to ensure that adequate progress continues to be made.

<b>Financial Services comments:</b>	No direct financial implications.
<b>Legal Services comments:</b>	None.
<b>Service Improvement Plan implications:</b>	SIP actions all on course.
<b>Corporate Plan:</b>	Pursuit of Excellence priority.
<b>Risk Assessment:</b>	See para. 3.
<b>Background papers:</b>	None
<b>Appendices/Enclosures:</b>	
Appendix 'A'	Governance Improvement Action Plan
<b>Report author/ Lead Officer:</b>	Peter Wilson x5301

## GOVERNANCE IMPROVEMENT ACTION PLAN

IMPROVEMENT	OFFICER	TARGET DATE	PROGRESS
Improve the availability of Value for Money information to Managers and in Board reports in order to assist decision making	FSM/HoA	March 2011	Initial work has commenced
Extend the Annual Report data that is made available on the Council's website	DCX	Sept 2010	Initial work has commenced
Review & update the Workforce Development Plan	HoP	Sept 2010	3-yearly review is progressing well
Arrange additional awareness training opportunities for elected members, particularly in the areas of Risk, Procurement and Treasury Management	FSM	Oct 2010	Currently at planning stage. External support may be necessary to comply with new code of practice criteria
Extend the matrix used to ensure that all statutory and essential considerations are made when Board reports are prepared	DCX/BS	Dec 2010	Initial work has commenced
Complete an appropriate level of governance documentation in support of all key partnerships ( eg memorandum of understanding)	HoARM	March 2011	In progress. Pilot project complete

KEY	
FSM	Financial Services Manager
HoARM	Head of Audit & Risk Assurance
HoA	Head of Accountancy
DCX	Deputy Chief Executive
BS	Borough Solicitor
HoP	Head of Personnel

**AGENDA ITEM NO. 12**

**STANDARDS AND GOVERNANCE COMMITTEE WORKPLAN**  
**AS AT 15 JULY 2010**

<b>Work Area</b>	<b>Report To Committee</b>	<b>Lead Officer</b>
Annual Audit Report 2009/10	15 Jul 10	Chris Davis
Use of Resources Update	15 Jul 10	Peter Wilson
Annual Complaints Monitoring Report	15 July 10	Ian Lycett
Fraud & Corruption Strategy update	16 Sept 10	Linda Edwards/ Chris Davis
Member/Officer Protocol	28 Oct 10	Linda Edwards