

Audit Committee

22 March 2021



Report of: Chief Executive

Title: Draft 2019/20 Annual Governance Statement Summary of Progress to Date

Ward: City Wide

Officer Presenting Report: **Mike Jackson, Chief Executive**

Recommendations

Audit Committee is asked to note and comment on the progress made to date to implement governance improvements and recommendations from the draft 2019/20 Annual Governance Statement (AGS).

Summary

The Chief Internal Auditor's opinion on the year 2019/20 provided limited assurance that the Council's governance, risk management and internal control arrangements were in place and operating effectively. The AGS summarised the actions and improvements which had been taken to enhance governance arrangements in 2019 /20 and identified a number of significant issues that needed to be addressed to ensure continuous improvement in the governance framework, financial and budget management within the Council.

The actions are considered closed and the report provides updates on the approach and actions the Council has adopted in taking these items forward.



1. Purpose

1.1. This report provides a progress update of the actions taken to effectively manage the significant issues identified in the Annual Governance Statement (AGS) for 2019/20 and summarises the management response to the 'Limited Assurance' Opinion provided in the Annual Audit Assurance Report 2019/20 and AGS; and identifies the key themes that the Council has identified and proposals for how this will be improved over the medium term.

2. Draft Annual Governance Statement 2019/20 Progress

2.1. In accordance with the Accounts and Audit Regulations 2015, the Council is required to conduct an annual review of its system of internal control and publish an AGS with the annual Statement of Accounts. The process is a key mechanism for ensuring that the Council has an effective system of internal control and governance, and that any shortfalls are identified and addressed.

2.2. The Council has a duty to maintain an effective internal provision to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards and guidance. The draft AGS summarised the actions and improvements which had been taken to enhance governance arrangements in 2019/20, before setting out significant governance and control issues. In determining the significant governance issues to disclose, the following factors are considered on whether the issues had:

- Seriously prejudiced or prevented achievement of a principal objective
- Resulted in the need to seek additional funding to allow it to be resolved or had resulted in a significant diversion of resources from another aspect of the business
- A material impact on the accounts
- Been considered as significant for this purpose by the audit committee or equivalent
- Attracted significant public interest or had seriously damaged the reputation of the Council
- Resulted in formal action being taken by the Section 151 Officer/Monitoring Officer
- Received significant adverse commentary in external inspection reports and which the Council has not been able to address in a timely manner

2.3. In concluding the review of effectiveness the following four significant issues were identified that required focussed attention going forward:

- Coronavirus Pandemic (Covid-19)
- Bristol Energy (Now BE 2020 Limited)
- Special Educational Needs and Disabilities (SEND)
- Equality, Diversity and Inclusion

2.4. The actions being taken to effectively manage these issues are detailed in Appendix A and progress has and will continue to be monitored by the Corporate Leadership Board (CLB) on an ongoing basis.

3. Limited Assurance – Management Response

3.1. The Internal Audit Section delivers an annual programme of audit work designed to raise standards of governance, risk management and internal control across the Council and in accordance with Public Sector Internal Audit Standard. This work is required to culminate in an annual internal audit opinion. The annual opinion must conclude on the overall adequacy and effectiveness of the Council's internal framework of governance, risk management and control.

- 3.2. The Chief Internal Auditor's opinion on the year 2019/20 provided limited assurance that the Council's governance, risk management and internal control arrangements were in place and operating effectively.
- 3.3. This opinion reflected the fact that a material number (47%) of the internal audit reviews completed during the period under review had a limited assurance opinion and identified some control weaknesses that present risk to the Council. As such further improvements are required to strengthen the control environment. The Chief Internal Auditor has also reported that a positive trajectory to improvement is emerging due to the stronger leadership on tackling a number of longstanding agreed audit actions and increased collaboration between Internal Audit and management, emphasising the need to ensure arrangements for monitoring and reporting of agreed management actions are embedded across the Council as part of performance management.
- 3.4. In our commitment to ensure continuous improvement and that the appropriate remedial actions are taken further analysis has been undertaken to support management in determining the root cause of the 'Limited Assurance' annual audit opinion and to enable the Council to sustain effective internal control, governance and risk management arrangements going forward.

Analysis Overview

- 3.5. In determining the 2019/20 limited opinion, the crosscutting areas and audits below were of particular importance and further consideration has been given to areas for improvement within some of the Council's key systems and processes:
 - Procurement and Contracts
 - Commercialisation
 - Risk Management
 - SEND Case Work - processing
 - Project Management
 - Direct Payments
 - Debt Collection
 - Information Security
- 3.6. During 2019/20, the Council has continued to review and strengthen many aspects of its governance arrangements and as identified in the 2019/20 draft AGS there are notable strengths and have been improvements in some key systems. However, the analysis identified issues that are multifaceted but primarily assessed to reflect the following:
 - Large and ambitious organisation
 - Complex and significant legislative changes
 - Organisation in transition over a period
 - Demand for public services vs reduced resources
 - Transformation programmes
 - Inherent risks in the activities
- 3.7. A further examination of the root cause of the above indicates that the Council had insufficient resourcing and in-house skills (in some key areas such as procurement, project management, IT) to support its many and varied priorities, whilst simultaneously focusing on audit engagement and delivery of key improvements.
- 3.8. Whilst maintaining and sustaining the current improvement trajectory, the following actions were suggested for improvements:

- Continue to reduce the number of priorities and improvement initiatives ensuring they are deliverable (capacity, skills & timing), combined with proactive forward planning.
- Right sizing the support functions – right: resources, skills, capacity to adequately support the business.
- Strengthen business assurance and performance management arrangements with clear escalation routes, accountability and decision pathways.
- Focused improvements in key business areas with limited assurance and monitoring of key controls.
- Ensure key systems and processes are fit for purpose by maximising the opportunities provided by IT Transformation, including the use of audit software to effectively monitor and report on the implementation of agreed management actions.
- Strengthening engagement arrangements between Internal Audit and the business with embedded support at early stages of change.

Response Summary

- 3.9. The Council is a large, complex and ambitious organisation operating in a changing landscape across local government and the City and significant legislative changes.
- 3.10. Services have been successfully delivered through a period of continued fiscal pressure and political uncertainty, including:
- EU Exit planning;
 - planning and delivery of an unexpected winter General Election;
 - climate emergency and ambition to be a zero carbon city by 2030;
 - service changes in the development of Education Transformation Plan including improvements for Children with Special Education Needs and Disabilities; and
 - the impact of Covid-19.
- 3.11. All of which have affected policies, operations and the expectations of citizens, placing a greater demand for services against an historic backdrop of reduced resources and capacity.
- 3.12. In reflecting on the conclusion of the review and suggested improvements Corporate Leadership Board agrees that we need to continue to ensure we focus on delivery of the Council's highest priorities, while ensuring we have sufficient capacity to continue to drive the enabling activity and culture that will improve the Council's governance, risk management and internal control arrangements, ultimately improving performance and operating more effectively.
- 3.13. In 2019/20 the senior leadership structure was strengthened in-year by a permanent appointment to the role of Executive Director Growth and Regeneration and revision to the structure with the introduction of the role of Chief Executive to give a focal point of accountability and leadership. There are significant programmes of transformation in progress within the Council to redesign how services can be delivered more effectively in future. These include the Workforce Strategy, Improvement Programme, IT Digital and Transformation Programme, Adult Social Care Transformation Programme, Economic Recovery Plan and ongoing work to sustain the Council's finances. The leadership teams in directorates have now had a year of structural stability; enabling a sustained focus on areas for further development and improvement and lessons learned from Covid-19.
- 3.14. Over this time public satisfaction with "the way the Council runs things" has remained on a positive year-on-year improvement trajectory, reaching an all-time high of 47% in 2020, an improvement of 12% since 2018.

3.15. There remains strong senior leadership ambition with a clear focus on key priorities and ensuring capability and capacity exist to fully support the breadth of current and planned priorities and strong internal governance and control. Further key actions being taken on the suggested improvements are outlined in Appendix B.

4. Other Options Considered – N/A

5. Risk Assessment

5.1. The publication of an AGS is a legal requirement and the processes of implementation, monitoring and reporting of improvement actions arising therefore constitutes an important element of the Council's governance arrangements. The actions identified within the response to the AGS and limited assurance review constitute important measures whereby the Council's overall management of organisational risk can be enhanced.

6. Public Sector Equality Duties

6.1. Before making a decision, section 149 Equality Act 2010 requires that each decision-maker considers the need to promote equality for persons with the following "protected characteristics": age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, sex, sexual orientation. Each decision-maker must, therefore, have due regard to the need to:

- i) Eliminate discrimination, harassment, victimisation and any other conduct prohibited under the Equality Act 2010.
- ii) Advance equality of opportunity between persons who share a relevant protected characteristic and those who do not share it. This involves having due regard, in particular, to the need to:
 - remove or minimise disadvantage suffered by persons who share a relevant protected characteristic;
 - take steps to meet the needs of persons who share a relevant protected characteristic that are different from the needs of people who do not share it (in relation to disabled people, this includes, in particular, steps to take account of disabled persons' disabilities);
 - encourage persons who share a protected characteristic to participate in public life or in any other activity in which participation by such persons is disproportionately low.
- iii) Foster good relations between persons who share a relevant protected characteristic and those who do not share it. This involves having due regard, in particular, to the need to –
 - tackle prejudice; and
 - promote understanding.

6.2 No Equality Impact is anticipated from this report.

7. Legal and Resource Implications

Legal – N/A

Financial – N/A

Land – N/A

Personnel – N/A

8. Appendices:

- Appendix A – Draft Annual Governance Statement – Significant Issues
- Appendix B – Limited Assurance – Root Cause – Improvements

LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985

9. Background Papers:

- Draft Annual Governance Statement 2019/20
- Annual Internal Audit Opinion Report 2019/20

Appendix A – Draft Annual Governance Statement – Significant Issues

Item	Issue	Key Actions	Progress Update
1	Covid - 19	<ul style="list-style-type: none"> • Covid 19 has had a significant and long term impact on delivery of our objectives and has presented challenges regarding financial sustainability. Suspension of many of our revenue sourcing operations and the additional expenditure incurred in responding to the crisis if not fully funded by government for 2020/21 and beyond will see a significant re-assessment of short and medium term delivery and financial plans and remodelling of operating models moving forward. • A review will be undertaken around the lessons to be learned from our response to the Covid-19 pandemic, including the identification of any improvement actions. • A One City Economic Recovery Statement of Intent has been agreed with City Partners. • A Local Outbreak Management Plan has been developed, a local Health Protection Committee and a Local Engagement Board have been established • A Recovery Overview and Coordination Cell and associated Board has been established. <p>Responsible Officer: Chief Executive</p>	<ul style="list-style-type: none"> • The scale of the challenge presented by Covid-19 is significant and testing every system. • ‘A One City: Economic Recovery and Renewal Strategy’ was launched October 2020, which seeks to reduce poverty and inequality; increase the city’s resilience and environmental sustainability; and enhance the economic and social wellbeing of every community. • The Council’s 2020/21 annual Business Plan was updated to cover response and recovery efforts. • Local Outbreak Management COVID-19 update is provided weekly for key stakeholders, including members of the Local Engagement Board, the BNSSG Local Outbreak and Management Group, the Health Protection Advisory Committee, the co-Chairs of the Health and Wellbeing Board, local Members of Parliament, Healthier Together Executive, DHSC, PHE and the Council’s Outbreak Management Group. • Monitoring of Covid-19 related costs, grants, reliefs and funding is well established in the Council’s financial monitoring, reporting and budget setting process. • Reasonable assurance was provided by Internal Audit that the Council had, and continues, to respond effectively to the Coronavirus (Covid-19) pandemic and the internal control, risk and governance improvement actions arising from this have been implemented.
2	BE 2020 Limited (formerly Bristol Energy)	<ul style="list-style-type: none"> • There are associated risks in terms of future sustainability of small energy companies operating in the current climate. The energy market is uncertain due to fuel price volatility, seasonal patterns and weather risks and more recently COVID-19. These could have a significant impact on governance in relation to the Council’s accounts, any requirements for unbudgeted funding to 	<ul style="list-style-type: none"> • The sale and winding down of a retail energy company can be lengthy and complex; and specialist advice support has been commissioned by the company to support the process.

		<p>resolve the issues and overseeing this position could result in diversion of resources. These risks remain even post the decision by Cabinet to progress the sale of the business and or assets of Bristol Energy and could affect the ability to achieve a true and fair value for the business and or assets.</p> <ul style="list-style-type: none"> • The Council is working with Bristol Holding and Bristol Energy boards to ensure that all options for an effective sale of business or assets are being considered and progressed. <p>Responsible Officer: Chief Executive</p>	<ul style="list-style-type: none"> • In August 2020 the commercial customer book and associated assets were sold to Yu Energy and in September 2020 the residential book and associated assets acquired by Together Energy. The Asset Purchase Agreement with Together Energy included the sale of the Bristol Energy brand and the residual company has been renamed BE 2020 Limited. • The Council continues to work with Bristol Holding and BE 2020 boards as we finalise the transfer and process towards the orderly wind down of the company and any potential company liabilities that could arise to end March 2023. • A VFM review was undertaken by the Council's External Auditors on the governance arrangements for Bristol City Council's subsidiaries, with 12 recommendations. The agreed actions are being prioritised and a separate update will be provided to the Audit Committee and Council working group in this regard.
3	Special Educational Needs and Disabilities (SEND)	<p>A programme of actions and improvements are being implemented through 2020/21 and ongoing to address the significant issues identified in relation to SEND (referred to in AGS paragraph 6.15):</p> <ul style="list-style-type: none"> • A written statement of action (WSOA) was submitted and approved by Ofsted in March 2020. This statement of action sets out: <ul style="list-style-type: none"> • Our vision for improvement and the values that will drive the required change; • The governance structure to provide strategic oversight of improvements; • The high priority actions planned to address the weaknesses identified by inspectors and to work towards continuous improvement with the milestones to be achieved at the end of each 4 month period; • The local area will have a full re-visit about 18 months after the 	<ul style="list-style-type: none"> • Monitoring and tracking progress against the WSoA is robust and overseen by the DfE via quarterly monitoring visits. In between the DfE visits, the SEND Partnership Group (SPG) meets four weekly and is co-chaired by the Director Education and Skills and Director of Transformation, Bristol, North Somerset and South Gloucestershire CCG. • Accountability for progress and impact is through reporting to the bi-monthly, multi-agency SEND Improvement Board and via BCC and CCG governance. This board is independently chaired by a member of the Local Government Association and the Cabinet lead members for Education and Skills and Children, Women and Families are members. • The SEND Improvement Board reports to the Health and Wellbeing Board.

		<p>inspection to see how effectively local leaders have addressed the serious weaknesses identified. Given our very low starting point, we know that it will take longer than 18 months to fully achieve our ambitions and meet our obligations under the SEND Code of Practice. The WSoA is the start of our improvement journey and describes what we believe is realistically achievable over the next 18 months. Our aspiration is far greater than many of the relatively short-term targets set out in this WSoA and subsequent plans will reflect that.</p> <p>Each of the priority areas for improvement identified in this WSoA is being delivered through a detailed action plan with operational oversight by the SEND Partnership Group.</p> <ul style="list-style-type: none"> ● Additional resources have been secured to develop and deliver the necessary changes in the SEND system. They have provided increased capacity within key services. ● Performance of EHCP statutory processes is monitored weekly at director level, and bi-monthly at Executive Director level. ● DfE and NHS England advisors carry out quarterly monitoring visits to check on progress and report back to DfE. <p>In addition to regular management assurance, an Internal Audit review in relation to statutory processes will be undertaken as part of the 2020/21 audit plan.</p> <p>Responsible Officer: Executive Director, People</p>	<ul style="list-style-type: none"> ● People’s Scrutiny undertook a SEND deep dive through the format of an Evidence Day in February 2019. Recommendations were integrated into the SEND Written Statement of Action (WSoA). Evidence Day findings are regularly reported to People Scrutiny. ● An experienced programme manager has been assigned to the Education Transformation Programme., working to public sector standard project and programme methodologies. As part of the Council’s formal portfolio of change, the programme is subject to mandatory reporting to divisional, directorate and Corporate Leadership Board. ● Detailed progress on inspection findings will be reported to the relevant forums by September 2021.
4	Equality, Diversity and Inclusion	<ul style="list-style-type: none"> ● An action plan ‘Advancing Equality and Inclusion: new actions for 2020/21’ was approved by Cabinet on 14 July 2020 which builds on work previously completed and identifies a number of new actions which will support equality, diversity and inclusion. The actions will be embedded across the Council’s business in policies, strategies and leadership that drive change in operational practice to make sure that equality, diversity and inclusion is a central part of everyone’s business. ● Funding to support actions in the plan has been allocated. 	<ul style="list-style-type: none"> ● The Council formally launched a new internal E&I governance structure which consists of a Strategic Equality and Inclusion Leaders group which reports into CLB and is chaired by the Chief Executive, membership includes the Executive Directors, Subject Matter Experts, Staff Led Group Chairs and Trade Unions. ● The group meets quarterly and its main purpose is to provide assurance to CLB that the Council is: <ul style="list-style-type: none"> ● fulfilling its legal obligation under the Equality Act

		<p>Responsible Officer: Chief Executive</p>	<p>2020 and that the Public Sector Equality Duty is considered and 'due regard' given in all key decision making processes;</p> <ul style="list-style-type: none"> • provide strategic direction on the implementation of the Equality & Inclusion (E&I) Policy; and • monitor and review performance against strategic E&I objectives and supporting action plans. <ul style="list-style-type: none"> • In addition, we have successfully recruited 12 Directorate E&I Champions, 44 E&I Service Champions and 9 Director Sponsors who support one or more of the protected groups. • The E&I Policy & Strategy has been refreshed in line with the context of recent global and local events, e.g., COVID-19, Black Lives Matter movement and Brexit, actions and measures have been refined to support each Equality Objective and 'terminology' updated to reflect current thinking and evolving language • The Equality and Impact Assessment (EIA) toolkit has been updated based on best practice and feedback from managers; this will be rolled out from April 2021. Reflecting on the differences in managers undertaking EIAs based on Strategy/Policy, Service reviews, Management of Change etc., the EIA template has been improved and more guidance provided. The E&I team will be delivering a range of briefing/training sessions for managers who will be undertaking EIAs. • Equality Framework for Local Authority (EFLG) – Peer Challenge - March 2021. The EFLG is intended to help councils: <ul style="list-style-type: none"> • Deliver accessible and responsive services to residents • Employ a workforce that reflects the diversity of the area they are servicing • Provide equality of opportunity for all staff • Meet the requirements of the Public Sector Equality
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			<p>Duty</p> <ul style="list-style-type: none">• The 2020 Staff Survey showed a 7% increase in staff who “believe the Council is committed to creating a diverse and inclusive environment”, with 79% agreeing, up from 72% the previous year. <p>Best practice will be shared across other local authorities.</p>
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Appendix B – Limited Assurance – Root Cause – Improvements

Item	Focus for Improvements	Key Actions
1	Continue to reduce the number of priorities and improvement initiatives, ensuring they are deliverable (capacity, skills & timing), combined with proactive forward planning.	<ul style="list-style-type: none"> • Steps have been taken to agree a balanced pipeline of future projects and initiatives across the Council for 2021/22 in conjunction with service business planning and budget setting. This has encompassed many factors, such as awareness and use of resources, cash flow management, service and CLB engagement, and the planning and prioritising of future projects. This will be an evolving programme, monitored at EDM's and CLB throughout the year and flexed as appropriate. • The Capital programme is managed and monitored through the Capital & Investment Board and Delivery Executive provides member oversight. A Delivery Executive call in process has been established within 2020/21 to challenge and support project delivery as well as establishing more realistic delivery profiles which take appropriate account of optimism bias. These new governance arrangements will take some time to 'squeeze out' the excess of activity already in the system. • Workforce planning, Head of Service surveys and workforce engagement activities take place across the Council to develop workforce planning strategies and adaptations to ways of working to support greater focus of resources and appropriate flexibility. These are being reviewed further based on more recent staff survey and Covid 19 lessons learned work; to inform ways of working as part of the Council workforce improvement programme. • The respond and recovery workstreams developed in response to the impact of Covid19 is now encompassed within business as usual and the broader change programme.

2	Right sizing the support functions - right; resources, skills, capacity to adequately support the business.	<ul style="list-style-type: none"> Given the current economic climate of limited resources, increasing complexity / demands on services and community expectations, it is important that the Council secures the necessary capacity and expertise, with appropriate flexibility and agility to respond to a rapidly changing environment. We are evolving and reviewing our operating model to ensure we can do this.
3	Strengthen business assurance and performance management arrangements with clear escalation routes, accountability and decision pathways.	<ul style="list-style-type: none"> The Council has taken steps to improve governance, such as introduction of governance boards to oversee delivery, make recommendations within delegations and escalate issues as appropriate. These include the ICT Board, Capital Investment Board, Economic Recovery Board, Adult's Strategy and Performance Board, Data Insights and Analytics Board. These have resulted in more robust monitoring of delivery, transparency of synergies and resource challenges, greater scrutiny of the financial viability of savings and improved performance management. In addition to the benefits to be derived from the Adult's Strategy and Performance Governance Board outlined above, investment has been made in Microsoft Power BI (Business Intelligence) for ASC and other areas of the business, with a wider roll out envisaged in due course. This is a key component in harnessing data, driving business improvements, performance management and decision making. HR reporting dashboard tool - provides insights and displays important people metrics - using interactive data it helps companies aggregate and present employee data in a meaningful way that enables the Council to monitor performance and make data driven decisions.
4	Focused improvements in key business areas with limited assurance and monitoring of key controls.	<p>Progress to date is outlined below on key business areas:</p> <ul style="list-style-type: none"> Procurement / Contract Management - procurement policies and protocols have been refreshed and approved as appropriate by Council / Cabinet to ensure consistency and clarity in application. Two procurement teams have been consolidated with a supplier relationship team established. Via a competitive tender process a procurement Strategic Partner has been appointed to provide

additional reach back capacity and focused work on improving contract management and other third party spend efficiencies across the organisation. Development of a Contract Management framework and selection of Contract Management System is underway.

- Finance – the financial management and accounting software in the Council has been upgraded and we are in the process of reviewing many of our finance policies and procedures. There is still significant system development and further work over the coming 12 months to fully update all areas and improve efficiency as well as governance e.g. continuing to automate finance processes and reporting to reduce risk of manual error and end to end review of approval workflow.
- Risk Management - the risk management framework is in place supported by a policy and guidance, accessible via SharePoint. The registers for strategic, operation and external risks have been aligned, as have the project risk registers. Communications are cascaded via management and internal communications, training and workshops. Risk management was considered as part of the Business Planning arrangements for 2021/22. Reporting and management meetings continue to improve and are well supported by DMTs, EDMs, CLB and Audit Committee and Scrutiny.
- The Risk Management Annual Plan for 2021/22 is in progress, including the development and implementation of a new risk management system and refreshed ELearning package.
- The Information Governance Board, chaired by the Senior Information Risk Owner, is overseeing a number of improvements to information security. Development of a comprehensive suite of information security policies and processes has taken place and puts the Council in a good position to launch the implementation of an Information Security Management System (ISMS) aligned with ISO 27001 for the effective and robust management of Information Risk.

A General Data Protection Regulation Phase II project is underway which focuses on enhancing the Council's compliance in this area and information security consideration has been embedded into the IT Transformation Programme. In addition, a desktop cyber security exercise to review the effectiveness of arrangements to both prevent and respond to such incidents has taken place and training take up in information security and data protection has improved.

5	<p>Ensure key systems and processes are fit for purpose by maximising the opportunities provided by IT Transformation, including the use of audit software to effectively monitor and report on the implementation of agreed management actions.</p>	<ul style="list-style-type: none"> • The Council continues its IT improvement journey. This means investment in our systems and networks and becoming a digitally enabled organisation with more effective approaches to service delivery. As part of the IT Transformation Programme there is a clear roadmap for updating technology infrastructure, including new networks, modernising telephony and rolling out new ICT devices to staff and the move to a new software platform (Office 365) to enable a more effective approach to remote working and collaboration. • Resources have also been focused on maintenance or replacement of critical business as usual services such as HR, Payroll, Revenues and Benefits and Finance. The scale of demand for ICT enabled change remains substantial and the need for clear and sustained focus on core priorities remains a challenge. The ICT Board will continue to oversee investment and delivery of the overarching ITTP and Digital Strategy. • An audit management solution designed to drive efficiency across the entire audit workflow, from planning to reporting, has been procured and implemented. This will assist with integrated risk-driven audit function and audit workflow and allows the Council to gain efficiency via automation by means of a reporting tool to list the current outstanding audit recommendations, together with their latest agreed implementation date, and an update from the responsible officer on progress towards the implementation of agreed recommendations and actions.
6	<p>Strengthening engagement arrangements between Internal Audit and the business with embedded support at early stages of change.</p>	<ul style="list-style-type: none"> • Internal Audit (IA) has worked with the wider organisation to change thinking by developing and launching a brand identity, one of a value-adding team of advisors seeking to understand management's goals and strategies with the ability to link advisory activities to embedded and standard assurance work. • Core relationships have been enhanced with IA at all levels of management across the organisation. IA provides formal and informal communication up through the governance structure, providing progress reports to EDM's and CLB and formal reporting to the Audit Committee. • Audit Planning – EDM's have worked collaboratively with IA to explain the pressures (e.g. Covid-19, new IA system) and with revised planning and user training IA have sought to ease the impact of the internal audit process upon day to day operations and workload.

		<ul style="list-style-type: none">• Covid-19 has resulted in new or redesign of existing practices and early engagement has taken place with IA in relation to policy changes and plans that have been developed e.g. business support grants and development of the local outbreak plan. <p>By adopting greater use of analytics IA can leverage analytics capabilities across the business to the benefit of virtually every area of the organisation. Analytics leads directly to cost savings through more targeted, effective, and efficient audits. It also frees up time for the advisory activities that it enables.</p>
<p style="text-align: center;">Responsible Officers for Improvements : Corporate Leadership Board</p>		