



## OVERVIEW AND SCRUTINY COMMITTEE

Thursday 16 February 2023 at 6.30 pm

Council Chamber - Ryedale House, Malton, North Yorkshire YO17 7HH

### IMPORTANT:

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## Agenda

- 1 **Apologies for absence**
- 2 **Minutes of the meeting held on 24 November 2022** (Pages 3 - 6)
- 3 **Urgent Business**

To receive notice of any urgent business which the Chairman considers should be dealt with at the meeting as a matter of urgency by virtue of Section 100B(4)(b) of the Local Government Act 1972.
- 4 **Declarations of Interest**

Members to indicate whether they will be declaring any interests under the Code of Conduct.

Members making a declaration of interest at a meeting of a Committee or Council are required to disclose the existence and nature of that interest. This requirement is not discharged by merely declaring a personal interest without further explanation.

## PART 'A' ITEMS - MATTERS TO BE DEALT WITH UNDER DELEGATED POWERS OR MATTERS DETERMINED BY COMMITTEE

- 5 **Internal Audit and Counter Fraud Annual Report 2022/23** (Pages 7 - 38)
- 6 **CIPFA Financial Management Code** (Pages 39 - 50)
- 7 **Update on the Use of Regulation of Investigatory Powers Act 2000 (RIPA)**  
(Pages 51 - 56)
- 8 **Standards Complaints Overview and Annual Report**
- 9 **Corporate Risk Register Update** (Pages 57 - 96)
- 10 **Customer Complaints and Compliments Q3 2022/23** (Pages 97 - 114)

**PART 'B' ITEMS - MATTERS REFERRED TO COUNCIL**

- 11 **External Auditor's Annual Report** (Pages 115 - 146)
- 12 **Decisions from other Committees** (Pages 147 - 154)  
Policy and Resources Committee held on 9<sup>th</sup> February.
- 13 **Any other business that the Chairman decides is urgent.**

## Overview and Scrutiny Committee

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Held at Council Chamber - Ryedale House, Malton, North Yorkshire YO17 7HH  
on Thursday 24 November 2022

### Present

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Councillors Graham, King, Middleton (Chair), Oxley (Vice-Chair) and Wass.

### In Attendance

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Lynne Bayes, Beckie Bennett, Mandy Burchell, Greg Charnley, Owen Griffiths, Elizabeth Heath, Anton Hodge, Richard Mair and Gareth Mills.

### Minutes

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29      **Apologies**

Apologies were received from Cllrs Cussons and Raine.

30      **Minutes of the meeting held on 28 September 2022**

|                 |
|-----------------|
| <b>Decision</b> |
|-----------------|

|   |
|---|
| That the minutes of the meeting of the Overview and Scrutiny Meeting held on 28 September 2022 be approved and signed by the Chair as a correct record. |
|---|

Voting Record

Unanimous

31      **Urgent Business**

There was no urgent business.

32      **Declarations of Interest**

There were no declarations of interest.

33      **2021/22 Statement of Accounts**

|                 |
|-----------------|
| <b>Decision</b> |
|-----------------|

|   |
|---|
| That Members note:<br>-the 2021/22 Statement of Accounts (Appendix A), including the Annual Governance Statement.<br>-the External Auditors' Audit Findings ISA 260 Document (Appendix B).<br>-the proposed letter of representation (pages 31033 of Appendix B). |
|---|

Voting Record

Unanimous

34 **Treasury Management Mid Year Review**

**Decision**

That the Overview and Scrutiny Committee Members:  
-receive this report; and  
-note the mid-year performance of the in-house managed funds to date.

Voting Record  
Unanimous

35 **Equalities Progress Report**

**Decision**

That the Overview and Scrutiny Committee note the Equalities Progress Report.

Voting  
Unanimous

36 **Delivering the Council Plan: Quarter 1 and Quarter 2 Update**

**Decision**

That the Overview and Scrutiny Committee note the Q1 and Q2 performance reports.

Voting  
Unanimous

37 **Customer Complaints and Compliments Q2 2022/23**

**Decision**

That the Overview and Scrutiny Committee note and endorse the performance of complaints and compliments received in quarter 2 of the 2022/23 reporting cycle.

Voting  
Unanimous

38 **Decisions from other Committees**

The Committee received the Minutes of the Policy and Resources Committee held on 10 November 2022.

39 **O&S Forward Plan**

The Committee received the Forward Plan.

It was decided that the meeting on the 19 January would be cancelled and the two items that were scheduled for that meeting would be moved to the meeting on the 16 February.

40 **Any other business that the Chairman decides is urgent.**

There being no further business, the meeting closed at 7:45pm.

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|                         |   |
|-------------------------|---|
| <b>REPORT TO:</b>       | <b>OVERVIEW AND SCRUTINY COMMITTEE</b>                        |
| <b>DATE:</b>            | <b>16 FEBRUARY 2023</b>                                       |
| <b>REPORT OF THE:</b>   | <b>SECTION 151 OFFICER (ANTON HODGE)</b>                      |
| <b>TITLE OF REPORT:</b> | <b>INTERNAL AUDIT AND COUNTER FRAUD ANNUAL REPORT 2022/23</b> |
| <b>WARDS AFFECTED:</b>  | <b>ALL</b>  |

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## **EXECUTIVE SUMMARY**

### **1.0 PURPOSE OF REPORT**

- 1.1 In accordance with part 5 of the Council's Audit Charter, *'The Head of Internal Audit is required to provide an annual report to the Overview and Scrutiny Committee. The report will be used by the Committee to inform its consideration of the Council's annual governance statement.'*
- 1.2 The report summarises the outcomes of internal audit work undertaken in 2022/23 and provides an opinion on the overall adequacy and effectiveness of the Council's internal control arrangements.
- 1.3 The report also updates the committee on counter fraud work undertaken in 2022/23.

### **2.0 RECOMMENDATION(S)**

- 2.1 Members are asked to:
- note the results of the internal audit and counter fraud work undertaken in 2022/23.
  - note the opinion of the Head of Internal Audit regarding the overall framework of governance, risk management and control operating within the Council.
  - note that no significant control weaknesses have been identified by internal audit during the year which are relevant to the preparation of the annual governance statement.

### **3.0 REASON FOR RECOMMENDATION(S)**

- 3.1 The committee is responsible for considering reports on the results of internal audit work, in accordance with its terms of reference and the Council's Audit Charter; and in line with the requirements of Public Sector Internal Audit Standards.

### **4.0 SIGNIFICANT RISKS**

- 4.1 The Council will fail to comply with proper practice requirements for internal audit,

and the Council's Audit Charter, if the results of audit work are not considered by an appropriate committee.

## **5.0 POLICY CONTEXT AND CONSULTATION**

5.1 The work of internal audit supports the Council's overall aims and priorities by promoting probity, integrity and honesty and by helping support the Council to become a more effective organisation.

## **6.0 REPORT DETAILS**

6.1 The work of internal audit is governed by the Public Sector Internal Audit Standards and the Council's Audit Charter. These require the Head of Internal Audit to bring an annual report to the Overview and Scrutiny Committee. The report must include an opinion on the adequacy and effectiveness of the council's framework of governance, risk management and control. The annual report is included at annex 1 to this report.

6.2 Internal audit services are provided to the council by Veritau, which also provides a counter fraud service. A report setting out counter fraud activity and performance is also included as part of this report and is included at annex 2.

6.3 The results of completed audit work have been reported to relevant officers during the year. Details of the audits finalised since the last report to this committee in September 2022 are included in appendix B to the supporting report contained in annex 1.

## **7.0 IMPLICATIONS**

7.1 The following implications have been identified:

- a) Financial  
None
- b) Legal  
None
- c) Other (Equalities, Staffing, Planning, Health & Safety, Environmental and Climate Change, Crime & Disorder)  
None

**Anton Hodge**  
**Section 151 Officer**

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# ANNUAL HEAD OF INTERNAL AUDIT REPORT

16 February 2023

ANNEX 1

RYEDALE  
DISTRICT  
COUNCIL



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**Connor Munro**  
Assistant Director - Audit Assurance



**Max Thomas**  
Head of Internal Audit

Circulation list: Members of the Overview and Scrutiny Committee



## BACKGROUND

- 1 The work of internal audit is governed by the Public Sector Internal Audit Standards (PSIAS) and the Council's audit charter. These require the Head of Internal Audit to bring an annual report to the Overview & Scrutiny Committee. The report must include an opinion on the adequacy and effectiveness of the Council's framework of governance, risk management and control. The report should also include:
  - (a) any qualifications to the opinion, together with the reasons for those qualifications (including any impairment to independence or objectivity)
  - (b) any particular control weakness judged to be relevant to the preparation of the annual governance statement
  - (c) a summary of work undertaken to support the opinion including any reliance placed on the work of other assurance bodies
  - (d) an overall summary of internal audit performance and the results of the internal audit service's quality assurance and improvement programme, including a statement on conformance with the PSIAS.



## INTERNAL AUDIT WORK CARRIED OUT IN 2022/23

- 2 The financial year 2022/23 has been a year dominated by preparations for local government reorganisation (LGR). This was anticipated at the beginning of the year when the internal audit work programme was presented to this committee in April 2022/23.
- 3 The approach to internal audit delivery has been significantly different to previous years. This was intentional and designed to ensure that that we could provide support but also assurance in areas of most importance from a risk or priority perspective, while recognising the demands on officers due to LGR. This has required, in some instances, careful programming and planning to deliver financial systems work and, in others, a need to be flexible and responsive, picking up and pausing audit work in response to pressures facing service areas.
- 4 In addition to internal audit work undertaken directly for Ryedale District Council, Veritau has supported all eight councils involved in the transition to North Yorkshire Council through its attendance at, and contributions to, various LGR workstreams throughout 2022/23. A portion of our time this year has been spent providing direct support and advice to these workstreams.
- 5 Senior managers at Ryedale District Council have continued to support delivery of internal audit as far as they have been able during 2022/23. As in a typical year, work has been prioritised based on risk and the need to provide coverage of the Council's framework of governance, risk management and control. However, particular emphasis has been given to providing assurance on the continued effective operation of the Council's key financial systems amidst the changes and pressures brought about by LGR.

- 6 Given the significant increase in LGR workloads on top of usual responsibilities, and the related impact on availability of Council staff throughout the year, as well as the earlier than usual reporting of our work to this committee<sup>1</sup> (our annual Head of Internal Audit report is usually presented in June/July) not all audits have been completed. A small number of audits identified as priority audits at the time the work programme was presented in April 2022 have not been undertaken. These are as follows:
- Transparency (follow-up)
  - Freedom of Information
  - ICT asset management
  - Environmental health
  - Licensing
- 7 Despite this, we been able to deliver a body of internal audit work during the year which has, overall, resulted in good coverage of Council's framework of governance, risk management and control.
- 8 A summary of internal audit work undertaken during the year is contained in appendix A.
- 9 Appendix B provides details of the key findings arising from internal audit assignments completed, that we have not previously reported to the committee.
- 10 Appendix C sets out our current definitions for each assurance level and the priorities for management action.

## FOLLOW UP OF AGREED ACTIONS

- 11 All actions agreed with services as a result of internal audit work are followed up to ensure that underlying control weaknesses are addressed.
- 12 During 2022/23 we have worked especially closely with the Corporate Services Manager and their team to ensure that agreed actions are completed or satisfactorily closed by 31 March 2023. This has involved sharing monthly updates on the status of agreed actions so that this information could be reported to Strategic Management Board as part of the usual performance pack or otherwise be addressed directly with responsible officers.

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<sup>1</sup> Regulation 11 of the Local Government (Structural Changes) (Further Transitional and Supplementary Provision and Miscellaneous Amendments) Regulations 2009/276 provides that each district council must, in accordance with Regulation 6 of the Accounts and Audit Regulations 2015, prepare and approve an Annual Governance Statement (AGS) prior to the reorganisation date. This must be signed by the district council Leader and its Head of Paid Service (Chief Executive). Internal audit's opinion on the adequacy and effectiveness of the Council's framework of governance, risk management and control is a key source of assurance in preparing the AGS and the reason why the annual report of the Head of Internal Audit is being presented at this meeting.

- 13 As a result of this work, we satisfied that sufficient progress has been made to address the control weaknesses identified in previous audits. We anticipate that all remaining outstanding actions will either have been satisfactorily completed prior to vesting date or that plans will be in place to address them within a reasonable time thereafter (ie as part of control improvements that are implemented locally but within the new North Yorkshire Council).

## PROFESSIONAL STANDARDS

- 14 In order to comply with Public Sector Internal Audit Standards (PSIAS) the Head of Internal Audit is required to develop and maintain an ongoing quality assurance and improvement programme (QAIP). The objective of the QAIP is to ensure that working practices continue to conform to professional standards. The results of the QAIP are reported to the committee each year as part of the annual report. The QAIP consists of various elements, including:
- maintenance of a detailed audit procedures manual and standard operating practices
  - ongoing performance monitoring of internal audit activity
  - regular customer feedback
  - training plans and associated training and development activities
  - periodic self-assessments of internal audit working practices (to evaluate conformance to the standards)
- 15 External assessments must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation. The most recent external assessment of Veritau internal audit working practices was undertaken in November 2018<sup>2</sup>. This concluded that Veritau internal audit activity generally conforms to the PSIAS<sup>3</sup>.
- 16 The outcome of the last QAIP (reported to this committee in July 2022) demonstrated that the service continued to conform to the PSIAS. The results of the self-assessment and QAIP for 2022/23 are not yet complete but will be available for review after April 2023. The full QAIP will be presented to a meeting of the Audit Committee of the new North Yorkshire Council in 2023/24.
- 17 The Internal Audit Charter sets out how internal audit at the Council will be provided in accordance with the PSIAS. The Charter was last reviewed in June 2022 and no changes were proposed. The current Charter will continue to guide and govern the performance of Veritau's internal audit work for the Council up until 31 March 2023.

<sup>2</sup> Reported to the Overview & Scrutiny Committee in January 2019

<sup>3</sup> PSIAS guidance suggests a scale of three ratings, 'generally conforms', 'partially conforms' and 'does not conform'. 'Generally conforms' is the top rating.



## OPINION OF THE HEAD OF INTERNAL AUDIT

- 18 The overall opinion of the Head of Internal Audit on the framework of governance, risk management and control operating at the Council is that it provides **Reasonable Assurance**. No reliance was placed on the work of other assurance providers in reaching this opinion, and there are no significant control weaknesses which, in the opinion of the Head of Internal Audit, need to be considered for inclusion in the Annual Governance Statement.
- 19 The opinion given is based on work that has been undertaken directly by internal audit, and on the cumulative knowledge gained through our ongoing liaison with officers. However, in giving the opinion, we would note that preparations for local government reorganisation (LGR) have, over the last year, required a significant investment of time, effort and resources across the organisation. This has put strain on the Council's control environment and its business operations. The Council has had to operate during periods of uncertainty and substantial change all while maintaining service delivery and other key support functions. The unique circumstances and uncertainty brought about by the LGR transition have combined to create a very challenging operating environment. While the work of internal audit is directed to the areas that are considered most at risk, or to provide most value for the Council, it is not possible to conclude on the full extent of the LGR transition on the Council's operations.

## APPENDIX A: INTERNAL AUDIT WORK IN 2022/23

### Final reports issued

| Audit                                    | Reported to Committee | Opinion               |
|--|-----------------------|-----------------------|
| Payroll                                  | June 2022             | Reasonable Assurance  |
| Waste & Streetscene                      | June 2022             | Limited Assurance     |
| Income collection and debt management    | June 2022             | Substantial Assurance |
| Records management                       | September 2022        | Reasonable Assurance  |
| Physical information security compliance | February 2023         | Limited Assurance     |
| Waste & Streetscene (follow-up)          | February 2023         | No Opinion Given      |
| Safeguarding (follow-up)                 | February 2023         | No Opinion Given      |
| Cyber awareness and email security       | February 2023         | Substantial Assurance |
| Section 106 agreements and CIL           | February 2023         | Reasonable Assurance  |
| Council tax and NNDR                     | February 2023         | Substantial Assurance |
| Everyone Active                          | February 2023         | Reasonable Assurance  |
| Housing benefits                         | February 2023         | Substantial Assurance |
| Creditors                                | February 2023         | Reasonable Assurance  |
| Debtors                                  | February 2023         | Substantial Assurance |
| Main accounting system                   | February 2023         | Substantial Assurance |

### Other work completed in 2022/23

Internal audit work has been undertaken in a range of other areas during the year, including those listed below.

- Certification of the Local Authority Test and Trace Support Payment Scheme Funding Grant
- Certification of the Local Authority Test and Trace Contain Outbreak Management Fund Grant
- Completion of Homes England Compliance Audit
- Regular discussion with management, including ongoing discussions linked to local government reorganisation and in respect of the financial based audits, to help ensure work provides sufficient coverage for the annual opinion
- Ongoing review of key documentation and meeting minutes to help inform future work and provide insight for the annual audit opinion
- Involvement in a number of the local government reorganisation workstreams to help develop and understand new arrangements and share knowledge with management and officers



## APPENDIX B: SUMMARY OF KEY ISSUES FROM AUDITS FINALISED SINCE THE LAST REPORT TO THE COMMITTEE

| System/area<br>(month issued)                                      | Area reviewed  | Assurance<br>rating  | Agreed<br>actions |   |   | Comments   | Management actions<br>agreed  |
|--|--|----------------------|-------------------|---|---|--|---|
|  |  |                      | 1                 | 2 | 3 |  |   |
| Physical information<br>security compliance<br><br>(November 2022) | This audit involved a visit to Ryedale House and the Showfield Lane depot to assess physical information security compliance and, specifically for the depot, to review arrangements for storing, archiving and disposing of confidential information. | Limited<br>Assurance | 2                 | 1 | 0 | <p>The Council is not always making effective use of existing information security arrangements at Ryedale House. Several lockable cupboards were left unlocked and key safes had their keys in the doors. Examples of data that was able to be accessed included housing benefit applications and personnel files. With minor changes to information security practices, unauthorised access to information can be more thoroughly guarded against.</p> <p>Some controls are in place to protect the most sensitive information stored at the depot, such as the use of a locked room with limited access by members of staff. The main storage room, however, does not meet good records storage practice, with Council records stored alongside cleaning supplies, equipment and other assorted supplies, underneath a large cold-water tank and in an area where water egress was evident. There was no evidence of humidity or heat control, and a fire alarm system was in place but there were no sprinklers or other fire mitigation measures.</p> | <p>Clear desk procedure to be updated and redistributed to staff.</p> <p>An audit of key safes to be undertaken. Key activated safes to be phased out and replaced with coded key safes.</p> <p>Records to be amalgamated into one room in depot to be locked and key secured in key safe.</p> <p>Records to be kept at a level above floor to protect from water leak. Items that are required by operational staff on a more frequent or daily basis will be removed from the room to protect records.</p> <p>Key safe or lockable code access system to be implemented to record</p> |

| System/area<br>(month issued)                                     | Area reviewed   | Assurance<br>rating     | Agreed<br>actions |   |   | Comments   | Management actions<br>agreed  |
|---|---|-------------------------|-------------------|---|---|--|---|
|   |   |                         | 1                 | 2 | 3 |  |   |
|   |   |                         |                   |   |   |  | <p>visitors log to ensure all access is recorded.</p> <p>Liaison with facilities will take place to assess the room and understand the changes that can be made to the room to improve safety conditions of records.</p> <p>Risks to be understood and rated as necessary if mitigations can't be put together.</p>   |
| <p>Waste &amp; Streetscene (follow-up)</p> <p>(December 2022)</p> | <p>This was a follow-up audit of findings contained in the June 2021 report. The previous audit received Limited Assurance.</p> | <p>No Opinion Given</p> | 0                 | 0 | 0 | <p>Good progress has been made in addressing the weaknesses highlighted in the June 2021 audit report.</p> <p>A new operating model for the service was agreed in October 2022 following a consultant's review of the service structure and operations. Implementation of the new model is currently in the 1<sup>st</sup> stage, with stage 2 due to commence in early 2023.</p> <p>Actions have been taken to satisfactorily address weaknesses related to submitting, reviewing, and approving overtime and additional hours claims via the introduction of improved processes. The new processes</p> | <p>For the purposes of internal audit follow-up at Ryedale District Council, all actions from the 2021 audit report are considered satisfactorily completed and will be closed. Veritau will provide internal audit services to North Yorkshire Council and assurances will be sought that arrangements are appropriate within the context of the new organisation.</p> |

| System/area<br>(month issued)                                | Area reviewed  | Assurance<br>rating     | Agreed<br>actions |          |          | Comments  | Management actions<br>agreed   |
|--|--|-------------------------|-------------------|----------|----------|---|--|
|  |  |                         | 1                 | 2        | 3        |   |  |
|  |  |                         |                   |          |          | <p>have been in place since October 2022 and are subject to ongoing review as part of the phased implementation, and related project monitoring.</p> <p>Work remains ongoing to address some issues raised in the June 2021 report. This centres on management information and reporting arrangements. A 'WES Review Project Board' has been established to oversee an agreed project plan and implement recommended improvements.</p>  |  |
| <p>Safeguarding<br/>(follow-up)<br/><br/>(December 2022)</p> | <p>This was a follow-up audit of findings contained in the October 2020 report. The previous audit received Limited Assurance.</p> | <p>No Opinion Given</p> | <p>0</p>          | <p>0</p> | <p>0</p> | <p>The majority of findings raised in the 2020 safeguarding internal audit report have been effectively addressed and the related control gaps or weaknesses resolved.</p> <p>Effective actions have been taken to address weaknesses highlighted in areas such as the policy and procedure framework, training, procurement and contract management, and recruitment. As a result, appropriate controls are in place to ensure the Council meets its safeguarding responsibilities in these areas.</p> <p>Three actions agreed at the time of the audit remain outstanding. This includes delivery of refresher training for councillors, defining a frequency for</p> | <p>The upcoming changes as a result of LGR will mean that systems at the existing authorities will be combined into a single central system. It is likely that the weaknesses identified in this report will be addressed with the creation of the new North Yorkshire Council. As such, for the purposes of internal audit follow-up, the 3 outstanding actions are considered redundant and so will be closed. Safeguarding will remain a key corporate priority for</p> |

| System/area<br>(month issued)                            | Area reviewed  | Assurance<br>rating   | Agreed<br>actions |   |   | Comments   | Management actions<br>agreed   |
|--|--|-----------------------|-------------------|---|---|--|--|
|  |  |                       | 1                 | 2 | 3 |  |  |
|  |  |                       |                   |   |   | renewal of DBS checks, and capturing staff awareness and understanding of information security policies.   | North Yorkshire Council. Veritau will provide internal audit services to North Yorkshire Council and assurances will be sought that policy requirements are complied with consistently across the new organisation's areas of operation. |
| Cyber awareness and email security<br><br>(January 2023) | This audit reviewed the training and guidance provided to staff to raise cybersecurity awareness. It also reviewed email security controls and configuration against National Cyber Security Centre best practice. | Substantial Assurance | 0                 | 0 | 5 | <p>We compared the Council's email security configuration with the NCSC's Malicious Emails Strategies guidance and found that they were generally compliant. The Council uses a third-party ICT Support company, Razorblue, to implement its email security and we found that the email filtering is configured in a secure way.</p> <p>The Council has good attachment filtering controls in place. These controls reduce the risk of malware reaching a user's email account. A whitelist and a blacklist has been applied to incoming emails. In addition, there are controls in place for email body filtering, including scanning links in email bodies for malicious content before the user receives them. Suitable controls exist to protect the Council's email domain.</p> | The Council has improved its password strength requirements. The remaining control weaknesses will all be addressed as part of work being undertaken by the LGR Cybersecurity sub-work stream.   |

| System/area<br>(month issued)  | Area reviewed  | Assurance<br>rating  | Agreed<br>actions |   |   | Comments  | Management actions<br>agreed  |
|--------------------------------|--|----------------------|-------------------|---|---|---|---|
|                                |  |                      | 1                 | 2 | 3 |   |   |
|                                |  |                      |                   |   |   | <p>Some areas of improvement were identified that could improve email security. Firstly, there is no notification provided to staff when emails are received from senders outside of the Council’s network. This poses a risk because emails originating from outside the organisation are more likely to contain malware. The Council also lacks a fully encrypted method of sending emails and attachments and there was no means of preventing a large-scale spam situation that may originate from one of the Council’s email accounts. The minimum character requirement for password length that users use to access their email accounts also fell below what we would expect as best practice.</p> <p>The Council has not carried out any exercise to determine the cybersecurity awareness of its staff. This is preventing ICT from having a complete picture of staff knowledge of cyber risks and, therefore, their susceptibility to falling for phishing scams.</p> |   |
| Section 106 agreements and CIL | This audit involved a review of how the Council administers Section 106 and CIL. | Reasonable Assurance | 0                 | 2 | 2 | Except for affordable housing obligations, the Council no longer uses S106 agreements to apply planning obligations to new planning applications. Instead, it   | A consolidated list of all S106 and CIL funds will be created from existing spreadsheets which hold |

| System/area<br>(month issued) | Area reviewed   | Assurance<br>rating | Agreed<br>actions |   |   | Comments   | Management actions<br>agreed   |
|-------------------------------|---|---------------------|-------------------|---|---|--|--|
|                               |   |                     | 1                 | 2 | 3 |  |  |
| (January 2023)                | It included review of procedures to ensure accurate and consistent application of Section 106 and CIL, income collection and monitoring processes, processes for spending Section 106 monies, and monitoring and reporting of remaining balances. |                     |                   |   |   | <p>uses the Community Infrastructure Levy (CIL).</p> <p>We checked all planning applications decided during 2021/22 to determine if any applications were of the type which should have either a S106 agreement relating to affordable housing or a CIL. We found that there were no applications which should have had a S106 agreement and only 9 applications to which a CIL needed to be applied. CIL had been correctly applied in all 9 applications.</p> <p>All income due from S106 agreements relies upon records held by Finance in the form of an Excel spreadsheet. This is a record of those S106 agreements where income has been received. The Finance spreadsheet is not a list of all applications with a S106 agreement or CIL attached. Such a list should be maintained and monitored by the Planning service. However, no such list is held. This means that there is no record of exactly what monies are due from developers as a result of S106 agreements entered into or from applications attracting CIL.</p> <p>At the time of the audit, no officer was tasked with carrying out the CIL income</p> | <p>this information to ensure that it easy to spot how funding is being used and any trigger points are highlighted. This will be created and maintained by finance but responsibility for specific areas will remain within the service areas.</p> <p>A summary will be drawn up of the various s106 programmes, co-ordinated by finance, to set out the unspent balances and any relevant deadlines.</p> <p>An officer is now undertaking monitoring of CIL applications.</p> <p>The 2020/21 Infrastructure Funding Statement has now been published on the Council's website.</p> |

| System/area<br>(month issued)                  | Area reviewed   | Assurance<br>rating   | Agreed<br>actions |   |   | Comments   | Management actions<br>agreed |
|--|---|-----------------------|-------------------|---|---|--|------------------------------|
|  |   |                       | 1                 | 2 | 3 |  |                              |
|  |   |                       |                   |   |   | collection process, with the Council holding a significant amount of unspent CIL on 31 March 2022. Similar issues were noted with S106 contribution balances. There had also been significant delays with the publication of Infrastructure Funding Statements   |                              |
| Council tax and<br>NNDR<br><br>(February 2023) | Areas covered included the taxable parties/properties database, discounts, exemptions, disregards and reliefs, accounting for income, arrears monitoring, and refunds and write-offs. | Substantial Assurance | 0                 | 0 | 0 | <p>Appropriate processes are in place to ensure there is an up-to-date and accurate database of taxable properties and liable parties. Reconciliations between the Council’s database and the VOA database are carried out on a weekly basis, as well as a monthly reconciliation to ensure liability information matches.</p> <p>Exemptions, discounts, disregards, and reliefs applied during 2022/23 were reviewed. In all cases reviewed, appropriate evidence was found on Civica evidencing the legitimacy of the discount, exemption, relief or disregard applied to the account.</p> <p>We saw evidence of recovery processes being followed appropriately during 2022/23. At the time of audit testing there were 392 records which needed to be reviewed and addressed before the end of the financial year. Our analysis found that 89% of outstanding council tax income and</p> | N/A                          |

| System/area<br>(month issued)      | Area reviewed   | Assurance<br>rating  | Agreed<br>actions |   |   | Comments  | Management actions<br>agreed  |
|------------------------------------|---|----------------------|-------------------|---|---|---|---|
|                                    |   |                      | 1                 | 2 | 3 |   |   |
|                                    |   |                      |                   |   |   | <p>90% of outstanding NNDR income is from the 2022/23 financial year, suggesting recovery processes are appropriate and working effectively.</p> <p>We found appropriate evidence had been recorded to explain the reason for the write-offs sampled, and the accounts had been adjusted appropriately.</p> <p>Refunds are approved following a two-stage authentication process. Northgate has inbuilt system controls which require the user authorising the refund to be different from the user setting it up, as well as limiting authorisation privileges. There is then a further authorisation process in Finance before the payment is made.</p> |   |
| Everyone Active<br>(February 2023) | This audit was made up of two parts. The first sought to confirm that the Council had provided Everyone Active with financial support during the Covid-19 pandemic that was in line with Government guidance. The second involved a review of | Reasonable Assurance | 0                 | 0 | 0 | The Council took reasonable measures to ensure that financial support was provided to Everyone Active in line with government guidance. The three rounds of financial relief provided (July - September 2020, October 2020 - March 2021 and April 2021 - March 2022) were suitably scrutinised before agreements were reached. While the Council did not use the model interim payment terms provided by government in the PPN (a template contract that councils could consider using), the variation letters contained reasonable conditions to   | Management response: As part of their involvement in the LGR sports and leisure working group, officers will ensure there is alignment between Everyone Active's Community Wellbeing plan and the new council's community and sports strategy so that the health and wellbeing needs of |



| System/area<br>(month issued) | Area reviewed  | Assurance<br>rating | Agreed<br>actions |   |   | Comments   | Management actions<br>agreed               |
|-------------------------------|--|---------------------|-------------------|---|---|--|--|
|                               |  |                     | 1                 | 2 | 3 |  |  |
|                               | performance against the contract and of initiatives to realise wider social value. |                     |                   |   |   | <p>safeguard the Council. These included caps on payments and mechanisms to recover funds should Everyone Active perform better than expected.</p> <p>Options appraisals were presented to Members for consideration and approval. The Council hired a consultancy firm, FMG, specialising in the sports and active leisure industry to provide advice and scrutiny of financial data provided by Everyone Active .</p> <p>Everyone Active has operated on an open-book basis for the duration of the support agreement, providing management accounts each month in arrears. Following review by FMG and officers, invoices have been shared with the Council’s Section 151 Officer and the Chair of Policy &amp; Resources Committee for approval before payment. In addition, the Programme Director for Place and Resources and Economic Development Service Manager held monthly meetings with Everyone Active to monitor finances, performance, and operational issues.</p> <p>Both the Council and Everyone Active appropriately accessed additional sources of relief, such as the National Leisure Recovery Fund (NLRF). This helped to</p> | Ryedale residents are suitably considered. |

| System/area<br>(month issued) | Area reviewed | Assurance<br>rating | Agreed<br>actions |   |   | Comments   | Management actions<br>agreed |
|-------------------------------|---------------|---------------------|-------------------|---|---|--|------------------------------|
|                               |               |                     | 1                 | 2 | 3 |  |                              |
|                               |               |                     |                   |   |   | <p>reduce the Council's actual additional expenditure, particularly in 2021/22. During the 2021/22 financial year, the Council paid £141k to Everyone Active, of which £67k came from the NLRF and £28k was the contractual management fee, meaning only £46k was additional expenditure to the Council. The last contract variation covering 2021/22 has ended and no further Covid-19 related financial support has been provided by the Council during 2022/23.</p> <p>While Everyone Active does conduct a number of community engagement activities (e.g. Exercise Referral Scheme), currently the Council does not monitor community outreach and engagement activities against a formal plan. As part of its Covid recovery strategy, Everyone Active has implemented a Community Wellbeing Strategy. Part of the strategy is to develop local Community Wellbeing plans aligned with local authority priorities. At the time of the audit, Council officers had not had input into a local community wellbeing plan.</p> |                              |

| System/area<br>(month issued)           | Area reviewed   | Assurance<br>rating   | Agreed<br>actions |   |   | Comments   | Management actions<br>agreed |
|---|---|-----------------------|-------------------|---|---|--|------------------------------|
|   |   |                       | 1                 | 2 | 3 |  |                              |
| Housing benefits<br><br>(February 2023) | Areas covered included processing of new claims, changes to existing claims, and overpayments and write-offs. | Substantial Assurance | 0                 | 0 | 0 | <p>Allowances that are used to calculate the benefits claim on the Northgate system were tested and confirmed as accurate. New benefit claims are being processed within reasonable timescales and supporting documents are consistently retained to support the claim. A checklist is in place to ensure that quality assurance checks are performed completely and correctly on new claims and on changes to claims that exceed 10%. Records of the quality assurance checks are kept on the Civica document management system.</p> <p>Benefit case appeals are reviewed by an independent assessor who is not employed by the Council.</p> <p>Overpayments are minimised through the production and review of exception reports that list cases where the benefits in payment have changed by more than 10% since the previous payment.</p> <p>Procedures are in place for recovering debts. These set out the minimum amount that the Council can expect to receive each week on outstanding amounts. A sample of cases confirmed that this was being followed</p> | N/A                          |

| System/area<br>(month issued) | Area reviewed  | Assurance<br>rating   | Agreed<br>actions |   |   | Comments  | Management actions<br>agreed  |
|-------------------------------|--|-----------------------|-------------------|---|---|---|---|
|                               |  |                       | 1                 | 2 | 3 |   |   |
| Creditors<br>(February 2023)  | Areas covered included ordering, authorisation and receipting, payment performance, duplicate payment controls and mandate fraud controls. | Reasonable Assurance  | 0                 | 1 | 0 | <p>Analytical review undertaken on creditor data confirmed that all orders had been raised, approved and receipted in line with procedures. 72% of invoices were found to have been paid within agreed payment terms. However, 25% of late payments took more than 100 days to be made.</p> <p>Civica Financials includes a warning message which flags to staff if a possible duplicate payment is to be made. Officers are able to override this. There are situations where an override is required, such as if an invoice needs to be processed twice due to a prior cancellation. No duplicate payments were identified during testing.</p> <p>A sample of 5 bank changes was reviewed and discussed with officers. Issues were found in 3 of the 5 cases reviewed where evidence and/or notes had not been retained on the Civica Financials system. There were no explanatory notes to explain why the change had been made in all cases, and no evidence from the supplier was retained in 2 cases.</p> | The Senior Financial Support Officer has made finance staff aware of the importance of fully documenting changes to supplier details. |
| Debtors<br>(February 2023)    | Areas covered included timeliness and accuracy of invoicing, income  | Substantial Assurance | 0                 | 0 | 0 | Testing found that invoices had been raised in good time. The process for undertaking daily debtor income reconciliations between the Capita system and general ledger was  | N/A   |

| System/area<br>(month issued)                 | Area reviewed   | Assurance<br>rating  | Agreed<br>actions |   |   | Comments   | Management actions<br>agreed |
|---|---|----------------------|-------------------|---|---|--|------------------------------|
|   |   |                      | 1                 | 2 | 3 |  |                              |
|   | reconciliation, debt recovery processes and write-offs.   |                      |                   |   |   | <p>covered within the 2022/23 main accounting system audit. No issues were noted.</p> <p>Procedures for sending reminders, final letters, and engaging debt collection agencies has continued to be followed. Total outstanding debt reduced from £1.3m in March 2020 to £932k in December 2022. Accounts on hold continue to be monitored.</p> <p>In March 2022 a debt write-off amount of £4.1k had been authorised in accordance with the Council's Financial Procedures by officers with appropriate delegated authority. An additional list of nine debts, totalling £2.7k, was provided during the audit but we were not able to confirm that these debts had been written off in accordance with delegated authority.</p> |                              |
| Main accounting system<br><br>(February 2023) | Areas covered included access controls, file interfaces, journals and virements, suspense account monitoring and bank reconciliation. | Reasonable Assurance | 0                 | 0 | 0 | Several council systems record financial transactions and the data from these systems is input to the financial management system, Civica Financials, through feeder files. The Finance Support Team use the totals from the daily auto-generated reports to populate a spreadsheet which reconciles the feeder systems data to the balance held in the general ledger in Civica Financials. This is   | N/A                          |

| System/area<br>(month issued) | Area reviewed | Assurance<br>rating | Agreed<br>actions |   |   | Comments   | Management actions<br>agreed |
|-------------------------------|---------------|---------------------|-------------------|---|---|--|------------------------------|
|                               |               |                     | 1                 | 2 | 3 |  |                              |
|                               |               |                     |                   |   |   | <p>done on a daily basis and ensures that the files have uploaded to the general ledger accurately and completely.</p> <p>Three users have "Full access to the GL" permissions. Our understanding is that this would allow these users to post journals with a value of up to £10 million without the requirement for independent authorisation. We have previously raised this issue but have not done so again due to the impending change in general ledger system being brought about by LGR.</p> <p>All journals posted within the system, including recoded journals, had been appropriately authorised. Each journal had a unique reference number and included explanatory narrative. There is an established process in place to regularly monitor the suspense account for mis-posted transactions. The suspense account is reviewed and transfer journals posted mostly on a daily basis, and a narrative is provided to explain each transfer.</p> <p>Bank reconciliations are completed promptly on a monthly basis for the general, direct credits, direct debits and drawings accounts. These are then combined into a monthly consolidated</p> |                              |

| System/area<br>(month issued) | Area reviewed | Assurance<br>rating | Agreed<br>actions |   |   | Comments   | Management actions<br>agreed |
|-------------------------------|---------------|---------------------|-------------------|---|---|--|------------------------------|
|                               |               |                     | 1                 | 2 | 3 |  |                              |
|                               |               |                     |                   |   |   | reconciliation. However, no evidence of second officer review or authorisation is recorded. No action has been agreed due to anticipated changes brought about by LGR. |                              |

## APPENDIX C: AUDIT OPINIONS AND PRIORITIES FOR ACTIONS

### Audit opinions

Audit work is based on sampling transactions to test the operation of systems. It cannot guarantee the elimination of fraud or error. Our opinion is based on the risks we identify at the time of the audit.

Our overall audit opinion is based on 4 grades of opinion, as set out below.

| Opinion               | Assessment of internal control  |
|-----------------------|---|
| Substantial assurance | Overall, good management of risk with few weaknesses identified. An effective control environment is in operation but there is scope for further improvement in the areas identified.             |
| Reasonable assurance  | Overall, satisfactory management of risk with a number of weaknesses identified. An acceptable control environment is in operation but there are a number of improvements that could be made.     |
| Limited assurance     | Overall, poor management of risk with significant control weaknesses in key areas and major improvements required before an effective control environment will be in operation.                   |
| No assurance          | Overall, there is a fundamental failure in control and risks are not being effectively managed. A number of key areas require substantial improvement to protect the system from error and abuse. |

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### Priorities for actions

|            |  |
|------------|--|
| Priority 1 | A fundamental system weakness, which presents unacceptable risk to the system objectives and requires urgent attention by management         |
| Priority 2 | A significant system weakness, whose impact or frequency presents risks to the system objectives, which needs to be addressed by management. |
| Priority 3 | The system objectives are not exposed to significant risk, but the issue merits attention by management.                                     |

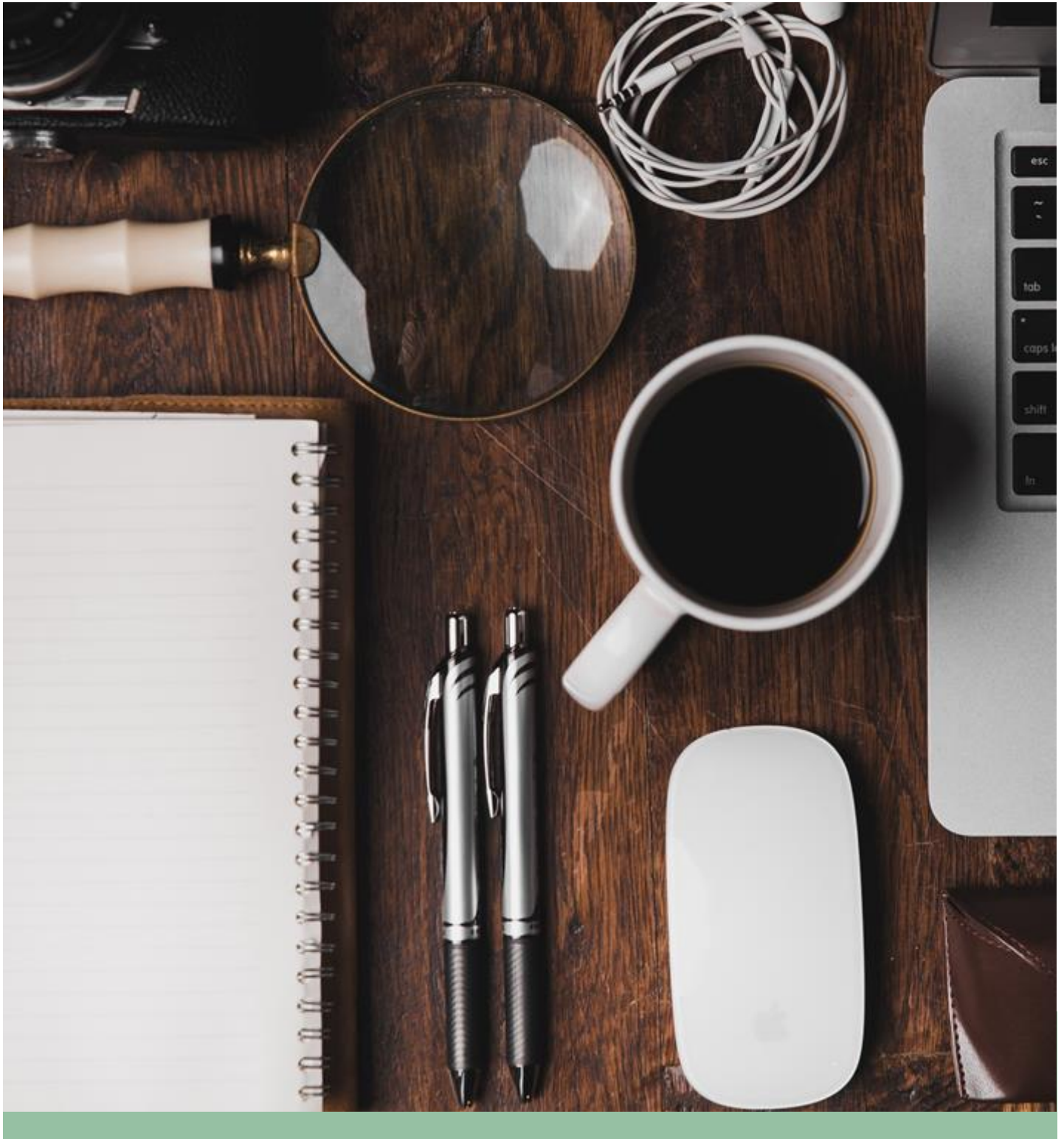


# COUNTER FRAUD PROGRESS REPORT 2022/23

Date: 16 February 2023

Annex 2

RYEDALE  
DISTRICT  
COUNCIL



## BACKGROUND

- 1 Fraud is a significant risk to the public sector. The government estimates that the taxpayer loses up to £51.8 billion to fraud and error in public spending every year<sup>1</sup>. Financial loss due to fraud can reduce a council's ability to support public services and cause reputational damage.
- 2 Veritau delivers a corporate fraud service to the council which aims to prevent, detect and deter fraud and related criminality. We employ qualified criminal investigators to support departments with fraud prevention, proactively identify issues through data matching exercises, and investigate any suspected fraud. To deter fraud, offenders face a range of outcomes, including prosecution in the most serious cases.
- 3 The purpose of this report is to update the committee on counter fraud activity in 2022/23.

## FRAUD MANAGEMENT

- 4 Veritau undertakes a range of non-investigative activity to support the development of counter fraud arrangements at the council. Preparation for Local Government Reorganisation (LGR) in North Yorkshire has been a focus for Veritau in 2022/23. The counter fraud team has worked with all councils to ensure that strong counter fraud policies and procedures are in place when the new authority forms. An e-learning package designed to prepare staff for the threat of fraud was released in September 2022.
- 5 Raising awareness of fraud issues within the council is an important part of the work of the counter fraud team. In July 2022 we shared details of the whistleblowing policy and procedures with all staff, including specific training for managers. In October, warnings about the latest methods and tactics used by cyber criminals were communicated to officers as part of Cybersecurity Awareness Month. In December we highlighted the importance of the council's anti-bribery and anti-money laundering policies.

## MULTI-AGENCY WORK

- 6 The National Fraud Initiative (NFI) is a large-scale data matching exercise that involves all councils and other public sector bodies in the UK. The work of the NFI is overseen by the Cabinet Office. Data covering a range of council services was securely sent to the Cabinet Office in October and November 2022. Data matching results are expected to be released in February and March 2023.

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<sup>1</sup> [Fraud and Error \(Ninth Report of Session 2021/22\)](#), Public Accounts Committee, House of Commons

## INVESTIGATIVE WORK

- 7 The counter fraud team has received 65 referrals of suspected fraud in 2022/23. This represents a 35% increase on the number of referrals received in 2021/22. These involve suspected council tax, business rates, and council tax support fraud. The team has helped the council recover £7.4k as a result of counter fraud work during the year. There are currently 12 cases under investigation. Investigations for the council will continue up to the LGR vesting date and any ongoing investigations will form part of work for the new North Yorkshire Council.
- 8 Further information about investigative work can be found in appendix A of this report.

## APPENDIX A: SUMMARY OF INVESTIGATIVE WORK 2022/23

The table below shows the success rate of investigations and levels of savings achieved through counter fraud work in 2022/23.

|  | <b>2022/23<br/>(As at 31/12/22)</b> | <b>2021/22<br/>(Actual: Full Yr)</b> |
|--|-------------------------------------|--------------------------------------|
| Amount of actual savings (quantifiable savings eg repayment of loss) identified through fraud investigation                  | £7,436                              | £10,815                              |
| % of investigations completed which result in a successful outcome (eg payments stopped or amended, sanctions, prosecutions) | 50%                                 | 53%                                  |

Caseload figures for the period are:

|                                     | <b>2022/23<br/>(As at 31/12/22)</b> | <b>2021/22<br/>(Full Year)</b> |
|-------------------------------------|-------------------------------------|--------------------------------|
| Referrals received                  | 65                                  | 48                             |
| Number of cases under investigation | 12                                  | 13 <sup>2</sup>                |
| Number of investigations completed  | 12                                  | 16                             |

<sup>2</sup> As at 31/03/22

| Activity                          | Work completed or in progress   |
|-----------------------------------|---|
| Fraud detection and investigation | <p>The service promotes the use of criminal investigation techniques and standards to respond to any fraud perpetrated against the council. Activity to date includes the following:</p> <ul style="list-style-type: none"> <li>• <b>Covid-19 related fraud</b> – There is one investigation into potential Covid-19 fraud ongoing. Earlier this year the council successfully prosecuted a person for falsely claiming a Covid-19 grant. Another grant recipient was issued a formal warning and they have been asked to repay £17k in grant payments.</li> <li>• <b>Council tax fraud</b> – The team have investigated five single person discount fraud cases, resulting in three people receiving formal warnings and invoices totalling £4k. Two further investigations resulted in no fraud being found. There is one case currently under investigation.</li> <li>• <b>Business rates fraud</b> – One investigation has been completed in this area which resulted in no fraud being found. There are three cases ongoing.</li> <li>• <b>Council tax support fraud</b> – Four investigations into potential council tax support fraud have been completed. One person was issued a formal warning and invoiced for £600 of unpaid council tax. There are eight cases ongoing.</li> <li>• <b>Internal fraud</b> – No internal fraud cases have been reported in 2022/23 to date.</li> </ul> |

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|                         |   |
|-------------------------|---|
| <b>REPORT TO:</b>       | <b>OVERVIEW AND SCRUTINY COMMITTEE</b>              |
| <b>DATE:</b>            | <b>16 FEBRUARY 2023</b>                             |
| <b>REPORT OF THE:</b>   | <b>CHIEF FINANCE OFFICER (s151)<br/>ANTON HODGE</b> |
| <b>TITLE OF REPORT:</b> | <b>CIPFA FINANCIAL MANAGEMENT CODE</b>              |
| <b>WARDS AFFECTED:</b>  | <b>ALL</b>  |

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## **EXECUTIVE SUMMARY**

### **1.0 PURPOSE OF REPORT**

1.1 This is an annual report which sets out how far the Council complies with the requirements of the CIPFA Financial Management Code. This attached Appendix shows the current position against each of the CIPFA principles and gives an update on the current position and areas where action was due to take place in 2022/23.

### **2.0 RECOMMENDATION(S)**

2.1 It is recommended that the Committee notes the work undertaken to enhance compliance with the CIPFA FM Code.

### **3.0 REASON FOR RECOMMENDATION(S)**

3.1 To inform the committee of the Council's compliance with the Code.

### **4.0 SIGNIFICANT RISKS**

4.1 Failure to produce a statement would result in reputational loss but, more importantly, failure to ensure a high standard of financial management could lead to significant budget and service provision issues for the Council.

### **5.0 POLICY CONTEXT AND CONSULTATION**

5.1 Local authorities are required to begin to ensure that they comply with the code.

### **6.0 REPORT CONTENTS**

6.1 In light of concerns around the financial resilience and management of local authorities, in particular after the well-publicised issues at Northamptonshire County Council, CIPFA developed, and consulted on, a draft code for good practice in financial management.

- 6.2 Finance in local government is governed by a complex mix of rules including primary legislation, regulation and professional standards. The general financial management of a local authority, however, has not historically been supported by a specific professional code. Therefore, the CIPFA FM code will, for the first time, set standards of financial management for local authorities in the UK.
- 6.4 The code is designed to support good practice in financial management and help local authorities demonstrate financial sustainability. It builds upon the underlying principles of leadership, accountability, transparency, professional standards, assurance and sustainability.
- 6.5 The FM code is also consistent with other CIPFA codes in that it is based on principles rather than narrow prescription. The code will not, therefore, detail specific financial management processes that each organisation must follow. Instead the local authority must demonstrate that the principles of the code, the Financial Management Standards, are being satisfied. Demonstrating this compliance with the code is the collective responsibility of elected members, S151 officers and their professional colleagues in the leadership team.
- 6.6 The code in itself, of course, does not eliminate financial pressure or risk but compliance with the code validates the organisation's ability to identify and manage risk and plan for long term financial sustainability.
- 6.7 CIPFA guidance issued in February 2021 stated that the Council's Annual Governance Statement should include the overall conclusion of the assessment of the organisation's compliance with the principles of the FM Code.

## **7.0 IMPLICATIONS**

- 7.1 The following implications have been identified:
- a) Financial  
Failure to manage risk can result in legal action and costs
  - b) Legal  
Failure to manage risk can result in legal action and costs
  - c) Other (Climate Change, Equalities, Staffing, Planning, Health & Safety, Environmental, Crime & Disorder)  
Failure to manage risk can result in legal action and costs

**Name of Head of Service**     **Anton Hodge**  
**Job Title**                     **Chief Finance Officer (s151)**

**Author:**                     Anton Hodge, Chief Finance Officer  
**Telephone No:**             01653 600666 ext: 43385  
**E-Mail Address:**           [anton.hodge@ryedale.gov.uk](mailto:anton.hodge@ryedale.gov.uk)

### **Background Papers:**

None



**CIPFA Financial Management Code – Self Assessment**

**Council: Ryedale District Council**

**RAG Rating**

**Green** – Compliant with the Code

**Amber** – largely compliant but some areas for improvement

**Red** – Not compliant /significant areas for improvement

| Principle   | Current Position  | Update on areas identified for Improvement in 2022/23  |
|---|---|--|
| <p><b>Financial Management Standard A</b><br/>The leadership team is able to demonstrate that the services provided by the authority provide value for money.</p> | <p><b>Amber</b> - Value for Money is assessed as part of the external audit process and for 2021/22 the Council received an unqualified Value for Money Opinion.</p> <p>Business cases for spending plans are a key part of ensuring that projects achieve value for money objectives. These are brought to Strategic Management Board for evaluation before passing through to members.</p> <p>Regular meetings have been held between the Chief Executive and other members of Strategic Management Board and the Chair of Policy and Resources to discuss budget issues including – in the past year – the continuing impact of LGR on the council’s finances and to ensure that any proposals for additional spend show value for money.</p> <p>In normal years. further meetings take would take place between the s151 officer and the Chair of Policy and Resources to discuss budget, including ongoing forecasting. The process was different in 2022/23 due to the demise of RDC from 31.3.23 and no budget process for RDC was required.</p> <p>‘Value for Money’ reviews are contained within the Service Level Agreement for the Finance Service and these identify those services where the Council performs strongly relative to its peers and where improvements could be made.</p> | <p>VFM assessments and Business cases for projects undertaken during the year</p> <p>Additional capacity was agreed in the 2022/23 budget to deal with capacity issues arising from LGR</p> <p>In all cases, the views of SMB have been made clear to members, although ultimately members will decide which projects to take forward. This can sometimes result in work being undertaken by officers which is not followed through.</p> |

| Principle  | Current Position  | Update on areas identified for Improvement in 2022/23   |
|--|---|---|
| <p><b>Financial Management Standard B</b><br/>The authority complies with the CIPFA Statement on the Role of the Chief Financial Officer in Local Government.</p>    | <p><b>Green</b> - The Council complies with CIPFA’s Statement on the Role of the CFO – the CFO is part of the Council’s Strategic Management Board and reports directly to the Chief Executive.</p> <p>The role is currently a joint role with NYCC and is employed by NYCC as part of the wider ‘Better Together’ collaboration between the two councils.</p> <p>The CFO is actively involved in preparations for LGR.</p>   |   |
| <p><b>Financial Management Standard C</b><br/>The leadership team demonstrates in its actions and behaviours responsibility for governance and internal control.</p> | <p><b>Amber</b> – In 2020/21 the Council set up a new Corporate Governance service to ensure that all key governance issues are managed properly and effectively. This encompasses risk management, codes of conduct and standards, democratic services, Freedom of Information, Information Governance and relationships with external bodies. An Annual Governance Statement is reviewed and agreed by Strategic Management Board.</p> <p>Internal Audit play a key part of the Council’s assurance framework and meet routinely with the S151 Officer and other members of Strategic Management Board to ensure that Audit resources are appropriately directed towards areas of greatest need (applying a risk-based approach) and that audit actions are followed up.</p> <p>Senior Managers and internal audit have acknowledged the impact of the pandemic and LGR on the audit plan and</p> | <p>Over the past year, the focus has been on a complete refresh of financial procedures as one of the LGR workstreams</p> <p>Quarterly Internal Audit progress reports are discussed at SMB to ensure sufficient focus on implementing agreed actions, but noting the impact of COVID and LGR on internal capacity and the Audit Plan</p> <p>Discussions were held with internal audit to ensure that the programme of work for 2022/23 took account of the</p> |

| Principle  | Current Position  | Update on areas identified for Improvement in 2022/23   |
|--|---|---|
|  | <p>have agreed a schedule for completing all audit work in the plan through to the end of the financial year. Resource has been allocated to this and Strategic Management Board will support delivery of internal audit work as far as they are able during the remainder of the year but it is recognised that, given the capacity issues, it is likely that the number of audits and timelines for completion of work will slip further. We have therefore agreed that work to be carried out will be targeted towards higher priority areas. The internal audit plan for 2022/23 also takes account of any outstanding priorities or work deferred from previous years.</p> | <p>ongoing pandemic impact and of LGR and to ensure that work is prioritised appropriately.</p>   |
| <p><b>Financial Management Standard D</b><br/>The authority applies the CIPFA/SOLACE Delivering Good Governance in Local Government: Framework (2016).</p> | <p><b>Green</b> - The Council’s Annual Governance Statement is prepared with consideration to CIPFA’s good governance framework and principles.</p>   |   |
| <p><b>Financial Management Standard E</b><br/>The financial management style of the authority supports financial sustainability.</p>                       | <p><b>Green</b> - The Council Plan and MTFS set the strategic framework for the Council and the tone for financial leadership. The Strategy contains eleven objectives:</p> <ul style="list-style-type: none"> <li>• Budgets are Prudent and Sustainable in the Long Term. The Council will aim to maintain a balanced budget by ensuring that in-year expenditure is matched by income from Council Tax, Business Rates, fees and charges and grants from government and other bodies. Funding from</li> </ul>   | <p>There has been closer working together between finance and budget managers to ensure that budgets are as accurate as possible and that any pressures (and savings) are highlighted and presented to members in the quarterly monitoring reports and budget planning process.</p> |

| Principle | Current Position  | Update on areas identified for Improvement in 2022/23 |
|-----------|---|---|
|           | <p>reserves will be used to cover one-off investments or temporary initiatives subject to a detailed business case being approved by Members.</p> <ul style="list-style-type: none"> <li>• Financial plans recognise corporate Priorities and Objectives.</li> <li>• Significant risks are identified, and mitigation factors identified.</li> <li>• The Capital Programme is planned over a 4 year period with no further borrowing planned at this stage other than Finance lease arrangements. This will be kept under review to ensure optimum Financing arrangements are put in place as capital plans progress.</li> <li>• Constraints on capital and revenue resources, including the uncertainties around future government funding, are recognised and taken into account.</li> <li>• Council Tax increases will be kept within the Government’s expected upper level of increase, and the broad anticipated increase for future years will be set out within the Financial Plans, recognising that these increases may be subject to change.</li> <li>• Prudent levels of general balances, reserves and contingencies are maintained in the context of an assessment of the risks facing the Council;</li> </ul> |   |

| Principle   | Current Position  | Update on areas identified for Improvement in 2022/23   |
|---|---|---|
|   | <ul style="list-style-type: none"> <li>• Value for Money and achievement of improved efficiency and service delivery underpin the Financial Strategy.</li> <li>• The Financial Strategy supports the achievement of Excellence in Financial Management and use of resources.</li> <li>• The Council will seek to maximise income through a Commercial Strategy.</li> </ul> <p>Budget Management in the council is carried out through a principle of delegation and management accountability. Finance officers advise but budget managers have operational responsibility for spending against agreed resources.</p> |   |
| <p><b>Financial Management Standard F</b><br/>The authority has carried out a credible and transparent financial resilience assessment.</p> | <p><b>Green</b> - Financial resilience underpins the objectives of the Council’s Medium Term Financial Strategy.<br/>An annual budget risk assessment is undertaken which underpins the budget.</p> <p>The Council scores well on the CIPFA Resilience index especially due to high levels of reserves. In terms of reliance on Council Tax it is around average but has a lower ratio of fees and charges to service expenditure</p>   | <p>A new commercial strategy was launched in 2020, but full implementation has been delayed due to the impact of the pandemic. This will now be picked up as part of the transition work for LGR (The Ryedale CFO is sponsor for the workstream on commercial activities)</p> |
| <p><b>Financial Management Standard G</b><br/>The authority understands its</p>   | <p><b>Green</b> - The MTFS FOR 2022/23 was developed in consultation with Strategic Management Board and elected members. It is approved by the Policy and</p>  | <p>During 2022/23, the long-term financial position has been updated to members of RDC and has also fed into planning for the new Council</p>   |

| Principle   | Current Position   | Update on areas identified for Improvement in 2022/23 |
|---|--|---|
| <p>prospects for financial sustainability in the longer term and has reported this clearly to members.</p>  | <p>Resources Committee before being recommended to full Council.</p> <p>The later years of the MTFS take into account scenario planning and the overall Strategy includes projections over a four-year period. The reports and briefing to members are clear about the long-term risks and sustainability. The council retains appropriate reserve balances to manage risks over the medium term and the Strategy includes the specific policy on use of reserves.</p> <p>The capital plan covers the same time period. This has been updated in recent years and spending is now linked to some key strategic objectives, such as affordable housing or supporting business</p>                           |   |
| <p><b>Financial Management Standard H</b><br/>The authority complies with the CIPFA Prudential Code for Capital Finance in Local Authorities.</p> | <p><b>Green –</b></p> <p>Management of the Council’s debt is governed by the Treasury Management Strategy and Prudential Indicators which aim to ensure the Council’s capital expenditure plans are prudent, affordable and sustainable, with decisions on borrowing taken in light of spending plans and available funding, cash flow needs and interest rates (current and future forecasts). Regular monitoring reports are presented to members.</p> <p>The Council’s Treasury Management Strategy and prudential indicators comply with the requirements of the Prudential Code.</p> <p>The CIPFA Code requires the Chief Finance Officer to ensure that members with responsibility for treasury</p> |   |

| Principle  | Current Position  | Update on areas identified for Improvement in 2022/23 |
|--|---|---|
|  | <p>management, particularly those with responsibility for scrutiny, receive adequate training in treasury management. Training has been provided to members by Link Asset Services and further training will be arranged as required.</p>   |   |
| <p><b>Financial Management Standard I</b><br/>The authority has a rolling multi-year medium-term financial plan consistent with sustainable service plans.</p> | <p><b>Green</b> - The Council has a 4-year indicative budget which underpins annual service planning. This is updated annually with the process of revision beginning in summer and feeding through member meetings in the autumn.</p> <p>Latest information on funding, costs and risks are highlighted on every available occasion.</p> |   |
| <p><b>Financial Management Standard J</b><br/>The authority complies with its statutory obligations in respect of the budget setting process.</p>              | <p><b>Green</b> - The Council sets a balanced budget and complies with the requirements in relation to the S151 Officer statement (s25) on the robustness of the budget and adequacy of reserves.</p> <p>(See annual budget report to full Council – February each year)</p>  |   |
| <p><b>Financial Management Standard K</b><br/>The budget report includes a statement by the chief finance officer on the robustness of the estimates and a</p> | <p><b>Green</b> - As above through the s25 opinion</p>  |   |

| Principle   | Current Position   | Update on areas identified for Improvement in 2022/23  |
|---|--|--|
| statement on the adequacy of the proposed financial reserves.   |  |  |
| <p><b>Financial Management Standard L</b><br/>The authority has engaged where appropriate with key stakeholders in developing its long-term financial strategy, medium-term financial plan and annual budget.</p> | <p><b>Green</b> - The MTFS and budget is developed in consultation with Members and Senior Management Board, building on discussions held with budget managers to identify pressures and savings. A public consultation takes place and its results are reported to members.</p> <p>Member briefings are held during the autumn to highlight the key budget issues and encourage further discussion between groups and the s151 officer. More detailed discussions are held with the leader throughout the budget process.</p> | The draft budget consultation document was approved by Policy and Resources (delegated to it by Full Council) and comments on specific services were examined by SMB to ascertain any further action required. |
| <p><b>Financial Management Standard M</b><br/>The authority uses an appropriate documented option appraisal methodology to demonstrate the value for money of its decisions.</p>                                  | <p><b>Green</b> - Investment decisions are subject to financial appraisal using appropriate financial modelling for example discounted cash flow using whole life costs and income.</p>  |  |
| <p><b>Financial Management Standard N</b><br/>The leadership team takes action using reports enabling it to identify and correct emerging risks to its</p>  | <p><b>Green</b> - Quarterly in-year financial monitoring reports are produced as part of the council's reporting cycle. This includes setting out the impact on reserves</p> <p>Ad-hoc reports are also brought when significant issues are identified.</p>  |  |



| Principle  | Current Position   | Update on areas identified for Improvement in 2022/23  |
|--|--|--|
| budget strategy and financial sustainability.  |  |  |
| <p><b>Financial Management Standard O</b><br/>The leadership team monitors the elements of the balance sheet that pose a significant risk to its financial sustainability</p>  | <p><b>Amber</b> - Use of reserves is explicitly reported in quarterly performance reports. Half Year and Annual Treasury reports update on investments and debt. Regular reviews of Reserves by the s151 officer are undertaken mid-year in order to justify amounts and reasons for the Reserves. This is then incorporated into the longer term forecasting of reserve balances is included as part of the MTFS report. However as it is expected that reserves will be used more in the forthcoming years and therefore this will be enhanced</p> | <p>Reserves are reported to Strategic Management Board as part of Q reporting regime.</p> <p>During 2022/23, the long-term financial position and impact on reserves has been updated to members of RDC – as part of the regular Quarterly reports – and has also fed into planning for the new Council.</p> <p>As part of the LGR preparation, there has been a financial review of all eight councils including balance sheets</p> |
| <p><b>Financial Management Standard P</b><br/>The chief financial officer has personal and statutory responsibility for ensuring that the statement of accounts produced by the local authority complies with the reporting requirements of the Code of Practice on Local Authority Accounting in the United Kingdom</p> | <p><b>Green</b> - The Statement of Accounts is prepared in accordance with The Code of Practice on Local Authority Accounting in the United Kingdom. This is stated in the accounts that have been signed off by the s151 Officer ahead of submission to the Audit Committee.</p> <p>The Council has consistently received an unqualified audit opinion from the external auditor and this was also the case for 2020/21.</p>  |  |

APPENDIX 1

| Principle  | Current Position  | Update on areas identified for Improvement in 2022/23 |
|--|---|---|
| <p><b>Financial Management Standard Q</b><br/>                     The presentation of the final outturn figures and variations from budget allows the leadership team to make strategic financial decisions</p> | <p><b>Green</b> - The outturn report identifies key variances from budgets with appropriate explanations and recommends action where appropriate in line with the in-year quarterly monitoring process. Any key issues arising from the outturn figures are reflected in the budget and MTFS process.</p> |   |



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|                         |  |
|-------------------------|--|
| <b>PART A:</b>          | <b>MATTERS DEALT WITH UNDER DELEGATED POWERS</b>                           |
| <b>REPORT TO:</b>       | <b>OVERVIEW AND SCRUTINY COMMITTEE</b>                                     |
| <b>DATE:</b>            | <b>16 FEBRUARY 2023</b>  |
| <b>REPORT OF THE:</b>   | <b>HEAD OF CORPORATE GOVERNANCE</b>  |
| <b>TITLE OF REPORT:</b> | <b>UPDATE ON USE OF REGULATION OF INVESTIGATORY POWERS ACT 2000 (RIPA)</b> |
| <b>WARDS AFFECTED:</b>  | <b>ALL</b>   |

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## **EXECUTIVE SUMMARY**

### **1.0 PURPOSE OF REPORT**

- 1.1 This report provides details of the use of covert surveillance under the Regulation of Investigatory Powers Act by Ryedale District Council.

### **2.0 RECOMMENDATION(S)**

- 2.1 That Members note that no application for covert surveillance has been made to the Council's approved "Authorising Officers" in the last twelve months and as a consequence no application to the Magistrates Court requesting approval of any such grant has been made.

### **3.0 REASON FOR RECOMMENDATION(S)**

- 3.1 To ensure oversight by Members of the Council's compliance with the legislation.

### **4.0 SIGNIFICANT RISKS**

- 4.1 There are no significant risk management/assessment implications arising from this proposed decision.

## **REPORT**

## 5.0 BACKGROUND AND INTRODUCTION

- 5.1 The role of local government is bound by a wide breadth of statutory duties and powers. Local authorities have a wide range of prosecution powers in discharging their regulatory roles.
- 5.2 Currently (in England and Wales) local authorities can bring their own prosecutions based on their own investigations by their own departments – including housing benefit, environmental health, fly tipping, dangerous dogs, food safety, listed building control, planning control and health and safety.
- 5.3 When taking enforcement action, the Council’s enforcing officers may on occasion consider it necessary to undertake covert surveillance work in order to undertake the Council’s statutory duties or “core work”. For example, covert surveillance may be necessary to observe individuals who may be suspected of benefit fraud.
- 5.4 The Regulation of Investigatory Powers Act 2000 (RIPA) was enacted to protect the human rights of individuals who are the subject of covert investigatory techniques, and others who might be affected by collateral intrusion. Contrary to widespread misreporting in the media, it is not anti-terrorism legislation and it did not give local authorities access to covert investigatory techniques for the first time. RIPA merely provides a regulatory framework for the exercise of existing powers which is transparent, addresses human rights issues and has clearly defined authorisation processes. The Council acts in accordance with the legislation and the Regulation of Investigatory Powers Act 2000 (RIPA) and Investigatory Powers Act 2016 (IPA) Policy.
- 5.5 RIPA controls the use of covert surveillance operations by the Council when undertaking its various enforcement functions. In essence, RIPA imposes a requirement that an investigating officer cannot use covert surveillance as a method of gathering evidence unless they have first obtained a proper authorisation by an officer of senior rank. RIPA requires that formal “Authorisation” from a senior officer must be obtained before carrying out covert surveillance, monitoring and other evidence-gathering activities.
- 5.6 The investigating officer must make a written application describing the proposed surveillance activity and giving details of the reasons for it, the person or persons who will be the subject of the surveillance, and what evidence the surveillance is intended to obtain. The authorising officer must be satisfied that the proposed surveillance is both **necessary** and **proportionate** in the circumstances and that there is no other reasonable method of achieving the desired outcome.
- 5.8 RIPA requires the Council to have in place procedures to ensure that when required, surveillance is necessary and is properly authorised. Surveillance is usually a last resort that an investigator will use to prove or disprove an allegation. RIPA sets out a statutory mechanism for authorising covert surveillance and the use of covert human intelligence sources.
- 5.9 Any such Authorisation granted must be supported by an Order approving the grant or renewal of such Authorisation from a JP (either a District Judge or lay magistrate) before it can take effect.

## **6.0 POLICY CONTEXT**

6.1 Surveillance of illegal activity can take place as part of a number of Council regulatory functions which contribute to improving the district as a place to live.

6.2 Whilst the Council is not usually a user of covert surveillance, such methods are used where it is considered necessary and proportionate to do so in order to help achieve the Council's priorities, particularly in relation to the protection of the public and the environment.

## **7.0 CONSULTATION**

7.1 Senior Council officers have contributed to the preparation of the report.

## **8.0 REPORT DETAILS**

8.1 Systems have been in place since RIPA came into force and include guidance notes on the Council's Intranet, periodic training for officers, and advice and oversight from Legal Services. One of the requirements of the regime is that a central record of authorisations be kept. This is kept and maintained securely by the Head of Corporate Governance and Solicitor.

8.2 The Home Office has issued detailed Codes of Practice on compliance with RIPA's provisions together with standard authorisation forms. RIPA requires that only a "Director, Head of Service or Service Manager or equivalent are lawfully entitled to authorise covert techniques. The list of authorising officers is listed in Appendix 1 of the Council's RIPA and IPA policy.

8.3 It is emphasised that the use of covert investigatory techniques should, in all cases, be the last resort and the only ground upon which an authorisation may be granted is for the purposes of preventing or detecting a criminal offence, which must be punishable by a maximum term of at least 6 months' imprisonment (with an exception relating to sale of alcohol and tobacco to children). In addition, as previously mentioned, local authority RIPA authorisations must be approved by the Magistrates' Court.

8.4 Although RIPA covers a number of activities undertaken by investigatory bodies (e.g., phone tapping by the Security Services and Police) its principle use in respect of Local Authorities relates to:

- covert surveillance, and
- covert human intelligence sources.

8.5 Covert surveillance covers the monitoring, observing or listening to persons, their movements, conversations or other activities and communications in a way that is calculated to ensure that persons who are subject to surveillance are unaware. It may be conducted with or without the assistance of a surveillance device and includes the recording of any information obtained. RIPA is most relevant to the Council's activities in effecting enforcement procedures such as the investigation and prosecution of offences. This would not include the initial investigation of contraventions such as planning enforcement or noise investigations. The Council's

use of the powers has been very limited in recent years. For example, the Council has not used authorisations under the Act in the last ten years.

- 8.6 Covert human intelligence sources relate to the use of a third party to gather information. For example, this could be an informer or someone used to undertake test purchases. This is not an activity that the Council engages in at all. The Council also needs the approval of a magistrate to carry out this activity.
- 8.7 The only area in which the Council very occasionally involves itself where RIPA might be relevant is covert surveillance. It is necessary for the Council therefore to follow the legislation and the requirements of Government Codes of Practice. Most of the requirements of the Code are dealt with at an Officer level. However, Members are expected to have some involvement in the monitoring of how the Council implements RIPA requirements.
- 8.8 The Investigatory Powers Commissioner held a remote inspection of the Council's RIPA arrangements in October 2021. The overall outcome of the inspection was positive, confirming that all recommendations from the previous inspection had been discharged and that a physical inspection was not currently required. Some remedial work was recommended to the Council's guidance document and this work is underway.

## 9.0 IMPLICATIONS

9.1 The following implications have been identified:

- a) Financial  
None arising from the report.
- b) Legal

Article 8 of the European Convention on Human Rights provides: "Everyone has the right to respect for his private and family life, his home and his correspondence."

There can be no interference by a public authority with the exercise of this right except such as is in accordance with the law and is necessary in a democratic society for the purpose of the prevention of disorder or crime.

The right to non-interference with an Article 8 right is not absolute. It is a qualified right. This means that in certain circumstances the Council *may* interfere with the right if the interference is:

- in accordance with the law
- necessary, and
- proportionate

- c) Other (Equalities, Staffing, Planning, Health & Safety, Environmental and Climate Change, Crime & Disorder)  
None arising from the report.

**Name of Service Lead**                      **Nicki Lishman**  
**Job Title**                                      **Acting Head of Corporate Governance**

**Author:**                                      **Palbinder Mann**  
**Telephone No:**                              **01653 600666 Ext 43347**  
**E-Mail Address:**                              [palbinder.mann@ryedale.gov.uk](mailto:palbinder.mann@ryedale.gov.uk)

**Background Papers:**

1. [Home Office Guidance - Covert Surveillance and Property Interference \(August 2018\)](#)
2. [Home Office Guidance – Covert Human Intelligent Sources \(August 2018\)](#)
3. [Home Office Guidance - Protection of Freedoms Act 2012- changes to the provisions under the Regulation of Investigatory Powers 2000 \(October 2012 \)](#)
4. [Office of Surveillance Commissioners - Procedures and Guidance \(July 2016\)](#)
5. [Regulation of Investigatory Powers Act 2000 \(RIPA\) and Investigatory Powers Act 2016 \(IPA\) Policy and Guidance Notes](#)

**Background Papers are available for inspection at:** [www.ryedale.gov.uk](http://www.ryedale.gov.uk)

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| <b>REPORT TO:</b>       | <b>OVERVIEW AND SCRUTINY</b>  |
| <b>DATE:</b>            | <b>16 FEBRUARY 2023</b>   |
| <b>REPORT OF THE</b>    | <b>PROGRAMME DIRECTOR PEOPLE AND RESOURCES<br/>MARGARET WALLACE</b> |
| <b>TITLE OF REPORT:</b> | <b>CORPORATE RISK REGISTER UPDATE</b>                               |
| <b>WARDS AFFECTED:</b>  | <b>ALL</b>  |

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## **EXECUTIVE SUMMARY**

### **1.0 PURPOSE OF REPORT**

1.1 This report provides an update on the management of risk via the corporate risk register. The report is a follow up to the review completed in September and incorporates amendments to risks, most notably around mitigating actions, proactive controls and reactive controls. There have been no changes to risk scores (the original, current and target scores) as part of this review.

### **2.0 RECOMMENDATION**

2.1 It is recommended that:

- (i) Overview and Scrutiny Committee approve the revised risk register.

### **3.0 REASON FOR RECOMMENDATION**

3.1 RDC has a comprehensive corporate risk register that details 11 significant risks that could impact the business.

3.2 Risks are scored by assessing likelihood and impact, and calculated on a 5x5 matrix that evaluates the likelihood of a risk occurring as between 'very low' to 'almost certain' and the impact as being 'low' to 'disaster'.

3.3 Each risk is assigned an owner who is a member of SMB, and therefore ultimately responsible for ensuring that the risk is appropriately managed and sufficient safeguards and controls are in place.

3.4 Regular reviews of the risk register are completed; with the previous one presented to Overview and Scrutiny Committee on the 28<sup>th</sup> September 2022.

#### **4.0 SIGNIFICANT RISKS**

- 4.1 The risk register identifies the main corporate risks that affect the business. These include standard risk management areas such as Health and Safety; Financial Management; Major events / incidents and safeguarding alongside emerging (and waning risks) of Covid-19 and Local Government Reorganisation.
- 4.2 The register was last reviewed in September 2022 and this review updates and consolidates the progress made in managing risks as documented previously.
- 4.3 Failure to effectively review and update the risk register will lead to increased exposure to the business and potentially impact on the health and safety of colleagues, customers, partners and contractors alongside jeopardising the financial viability of the business or lead to significant reputational damage.

#### **5.0 POLICY CONTEXT AND CONSULTATION**

- 5.1 The risk register details all corporate risks across the business. Most risks have either associated policies or action plans attached to them to help ensure they are managed in a compliant manner and services adhere to any required legislation or regulation.
- 5.2 In some cases consultation is undertaken in order to manage risk; for example the management of CRR02 – Health and Safety is predicated on the work of the Corporate Health and Safety Working Group; whilst CRR11 – Local Government Reorganisation includes significant elements of consultation including pulse surveys and opportunities for colleagues to input into work streams in order to define the work of the future North Yorkshire Council.

### **REPORT**

#### **6.0 REPORT DETAILS**

- 6.1 Each risk has undergone a review by the risk owner, supported by subject matter experts and service leads where appropriate. This report will highlight the key changes taking place across each of the 11 corporate risks.
- 6.2 It must be recognised that there has been very little change to the corporate risk register when compared to the previous report; particularly concerning the current risk and target risk scores. Items linked to political instability were incorporated into the review completed in September and remain relevant.
- 6.2 Most amendments to the register reflect additional work that has been undertaken in specific areas. These will be detailed below.
- 6.3 CRR01 – COVID-19 & Respiratory Illness. This risk has been updated to incorporate the increased risk posed by respiratory illness in the post-pandemic world; especially in light of a severe seasonal flu strain that appears to be aggressive and able to exploit a natural susceptibility to the illness following the last few years Covid restrictions which also successfully curbed flu. Whilst living with Covid-19 has become the ‘new norm’ the risk posed by the virus does remain with the World Health Organisation tracking a

number of emerging variants including a new Omicron subvariant (XBB.1.5) much like previous variants this is being flagged due to its increased transmissibility with the potential to spread almost 40% quicker than the current dominant strain. As yet it doesn't appear to pose any greater level of risk to the individual. Consequently, the risk rating and target remain the same as per the September update and it remains prudent to keep this risk on the register for the foreseeable future.

- 6.4 CRR02 – Health and Safety. This has remained as 3D on the risk matrix (Likely / Medium impact) despite significant work being undertaken to map and assess the extent of risk assessments across the business and ensuring they are in date and remain reflective of current practice, in particular around high risk areas. The creation of this register and the completion of the risk assessment review is the one action due to be closed this quarter on the Health and Safety Action Plan, which remains up to date, and 100% of actions have been closed within target time throughout the year. In addition a number of actions related to the premises managed by RDC have been closed and significant progress to ensuring fire risk assessments and property inspections are completed. Work to address any identified issues remains ongoing.
- 6.5 CRR03 – Staffing Resilience and Capacity. This risk has remained as 4C (Very Likely / Medium Impact); it is also felt that this would reflect the risk posed to the business should any staffing impacts be identified due to merger (such as increased staff turnover).
- 6.6 CRR04 – Financial Management. There are no notable changes to this risk.
- 6.7 CRR05 – Information Governance. Whilst the current risk and target risk are unchanged, there have been some changes to the proactive controls and reactive controls. The work to improve Freedom of Information (FOI) and Subject Access Requests (SAR) processes has seen these items move from reactive controls to proactive controls; highlight a greater degree of control in the administration of these requests; alongside a more centralised and corporate approach to their management. Finally the owner has been updated to reflect the close alignment of information governance with ICT and this is now owned by Palbinder Mann (Service Manager Corporate Resources – Place)
- 6.8 CRR06- ICT. Again the risk score and target risk are unchanged with just one amendment within the mitigating actions section which highlights the ongoing work to reduce risk associated with ICT failures through the merger via the LGR workstream.
- 6.9 CRR07 – Contracts and Procurement. This section remains unchanged following the September review.
- 6.10 CRR08 – Major Events / Incidents (non-Covid). This section is also unchanged. It remains an area of significant concern on the basis that the specifics of a major event being unknown. Work remains ongoing with the Local Resilience Forum to manage this risk and the impact of LGR will see changes to the roles of local gold, silver and bronze officers.
- 6.11 CRR09 – Job Creation, Economic Sustainability and Growth. This area saw one of the most notable changes in September on the basis of the economic crisis facing the country. It is felt this is still applicable, however no further revisions to the score have taken place. The most notable changes have seen the removal of Covid references, which is no longer seen to be a specific consideration in relation to this corporate risk.

- 6.12 CRR10 – Safeguarding. This area has remained unchanged.
- 6.13 CRR11 – Local Government Reorganisation. RDC remains in a positive position in relation to the risks posed by LGR. Regular briefings for staff are provided which include updates from the workstreams and staff are generally responding positively to the pulse surveys. Events to share changes to Ts&Cs have been well attended and resources remain available to support teams with any increasing workloads and pressures should it be needed.

## **7.0 IMPLICATIONS**

7.1 The following implications have been identified:

- a) Financial
- Through the budget setting process any additional costs have been identified. In the case of LGR a dedicated budget has been created to support the business.
- b) Legal
- Failure to manage risks effectively could lead to non-compliance. By identifying key legislation and regulation and having a robust policy framework linked to risk that these can be overcome.
- c) Other (Equalities, Staffing, Planning, Health & Safety, Environmental, Crime & Disorder)
- Any relevant concerns around these wider issues would be covered within any associated action plans or policies linked to the risks themselves.

## **8.0 NEXT STEPS**

8.1 It is proposed that revised risk register is approved.

**Margaret Wallace**  
**Programme Director – People and Resources**

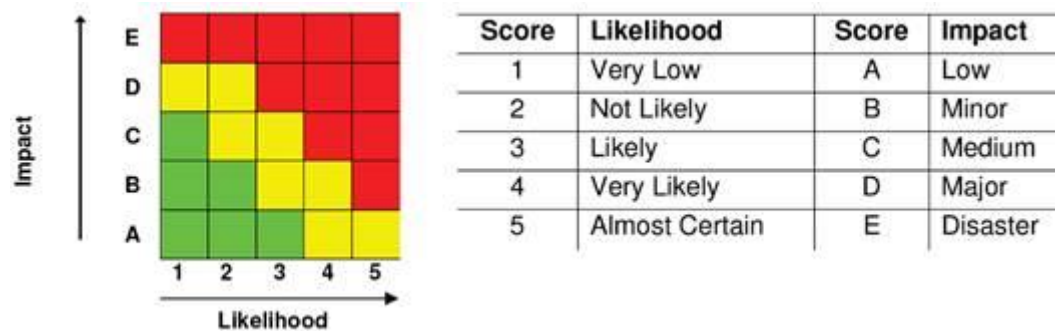
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### **Background Papers:**

Appendix A – Corporate Risk Register

## RYEDALE DISTRICT COUNCIL: CORPORATE RISK REGISTER

| INDEX  |                  |           |
|--|------------------|-----------|
| Description  | Risk Owner       | Page      |
| <a href="#">CRR01 – Covid - 19 &amp; Respiratory Illness</a>         | Stacey Burlet    | <b>2</b>  |
| <a href="#">CRR02 – Health and Safety</a>                            | Margaret Wallace | <b>6</b>  |
| <a href="#">CRR03 – Staffing Resilience and Capacity</a>             | Haroon Rashid    | <b>8</b>  |
| <a href="#">CRR04 – Financial Management</a>                         | Anton Hodge      | <b>12</b> |
| <a href="#">CRR05 – Information Governance</a>                       | Palbinder Mann   | <b>15</b> |
| <a href="#">CRR06 – ICT</a>  | Margaret Wallace | <b>17</b> |
| <a href="#">CRR07 – Contracts and Procurement</a>                    | Elizabeth Heath  | <b>20</b> |
| <a href="#">CRR08 – Major Events/Incidents (non - Covid)</a>         | Margaret Wallace | <b>23</b> |
| <a href="#">CRR09 – Job Creation, Economic Sustainability Growth</a> | Phillip Spurr    | <b>27</b> |
| <a href="#">CRR10 - Safeguarding</a>                                 | Margaret Wallace | <b>30</b> |
| <a href="#">CRR11 – Local Government Reorganisation</a>              | Stacey Burlet    | <b>33</b> |



|   |   |                                  |
|---|---|----------------------------------|
| CRR01: Covid – 19 & Respiratory Illness   | Risk Owner: Stacey Burlet   | Risk Score                       |
| <p>Description</p> <p><b>In the post-pandemic world, there is an increasing acknowledgement of the impact both Covid and other respiratory illness can have on business. Given the increase in cases and severity of seasonal flu this has been incorporated into the risk due to the similar nature of the controls.</b></p> | <p>Causes</p> <p><b>Spread of virus/mutations other respiratory illness cannot fully be controlled</b></p> <p><b>National spike in new Covid and Flu infections during the Autumn/Winter months e.g., BA.4 and BA.5 Omicron mutations</b></p> <p><b>Partnership response means that multiple bodies have overlapping accountabilities and responsibilities</b></p> <p><b>Policy direction may mean that the district council has additional accountabilities and responsibilities to deliver in addition to LGR and BAU; frequently determined at short notice</b></p> <p><b>Fast paced and constantly changing policy environment necessitating the development of immediate procedures as standardised policies and procedures may not be fit for purpose</b></p> <p><b>Lack of understanding, buy in and consistency across the Council</b></p> <p><b>Inadequate recording</b></p> <p><b>Lack of adequate training</b></p> <p><b>Subcontractors and commissioned organisations fail / cannot fulfil agreed obligations</b></p> <p><b>Economic recession arising from the consequences of Covid – 19 with subsequent local business failures and job losses</b></p> <p><b>Staff sickness / isolation and the ability to deliver critical services/ longer term objectives as set out in the Council Plan / the LGR programme</b></p> <p><b>Failure to recognise the scale of the Covid shock upon the operations of the Council and its staff and respond accordingly, including long-term impact</b></p> <p><b>Vulnerable residents not being able to access support</b></p> <p><b>Lack of sustainability over the longer term across the voluntary and community sector</b></p> <p><b>Failure to secure sufficient Government funding to address key issues</b></p> <p><b>Lack of financial and staffing capacity deliver required actions</b></p> <p><b>Lack of effective strategic planning to address response and recovery</b></p> <p><b>Lack of effective engagement with partner agencies within and beyond Ryedale</b></p> | <p>Original</p> <p><b>5E</b></p> |
|   |   |                                  |

| CRR01: Covid – 19 & Respiratory Illness  |   | Risk Owner: Stacey Burlet   |                  | Risk Score |
|--|---|---|------------------|------------|
| Consequences   | Proactive Controls  | Reactive Controls   | Current          |            |
| <p><b>Rate and spread of Covid-19 mutations and respiratory illnesses increases locally, nationally and globally</b></p> <p><b>Increased deaths and/or long-term health conditions</b></p> <p><b>Increased levels of poverty, job losses, business failure and homelessness across the district</b></p> <p><b>Failure to plan for and deliver a strong post-Covid recovery</b></p> <p><b>Failure to ensure that vulnerable people are supported through and beyond the Covid emergency</b></p> <p><b>Decline in community resilience</b></p> <p><b>Decline in physical and mental health of residents</b></p> <p><b>Pressures resulting in reduced voluntary and community sector sustainability</b></p> <p><b>Potential for community tensions and subsequent increase in anti-social behaviour</b></p> <p><b>Performance reduction / failures as a consequence of increased demands on</b></p> | <p><b>Full engagement with district, regional and national partners to support COVID / flu and other respiratory illness response and recovery, including national Government and funding agencies and multi-agency locality focused activity</b></p> <p><b>Advice, guidance and proactive support provided to attractions, businesses and communities by a range of Council services</b></p> <p><b>Proactive engagement on mutual aid issues</b></p> <p><b>Plans for response and recovery are in place and operational.</b></p> <p><b>RDC employee procedures and arrangements are in place including personal and workplace-based risk assessments; these are revisited in line with changing Government guidance</b></p> <p><b>Additional capacity sourced and implemented where required</b></p> <p><b>Workforce access to health assured support</b></p> <p><b>Staff meetings with the CX, supplemented by email and intranet-based communications, which includes updates in relation to COVID</b></p> | <p><b>Appropriate control measures as required are put in place through Head of Service risk assessments to promote health and safety</b></p> <p><b>Facilitation of physical and virtual meetings in accordance with virus prevalence</b></p> <p><b>Briefings and communications for Elected Members, Strategic Management Board, and all staff as needed</b></p> <p><b>Ongoing participation in district, regional and national working groups when required (i.e., in relation to outbreak management) and recovery</b></p> <p><b>Provision of budgets to ensure appropriate resources are in place to deliver key services following Section 151 advice</b></p> <p><b>Regular performance monitoring, with mitigating actions taken</b></p> <p><b>Report on an ongoing basis to central Government</b></p> <p><b>Targeted interventions are being undertaken where required by Environmental Health Officers</b></p> | <p><b>4D</b></p> |            |

| CRR01: Covid – 19 & Respiratory Illness  |   | Risk Owner: Stacey Burlet  | Risk Score |
|--|---|--|------------|
| <p><b>Council services from customers and businesses</b></p> <p><b>Failure to deliver key Council services / longer term Council Plan objectives / LGR</b></p> <p><b>Adverse social and health consequences for staff leading to staff absence/reduced productivity</b></p> <p><b>Reputational risks resulting in a loss of public confidence in the Council and a potential increase in the number of complaints received</b></p> <p><b>Breach of obligations relating to legislation e.g. civil contingency, health and safety, data protection, with the risk of claims, prosecution and financial penalties for the organisation and prosecution and personal liability of officers (HSE) Loss of revenue to the Council and use of reserves to offset the financial consequences of Covid -19</b></p> <p><b>Increase in cases of seasonal flu and other respiratory illness resulting in pressures on workforce due to increased absences</b></p> | <p><b>Additional support for the voluntary and community sector including the Community Connect partnership support programme</b></p> <p><b>Participation in regional and national partnerships to identify and support the district’s most vulnerable residents</b></p> <p><b>Finance tracker and Government returns are maintained to assess the financial impact of Covid-19 mitigation. This is complemented by proactive lobbying to ensure that the maximum amount of Government funding is secured and appropriate resources are in place</b></p> <p><b>Update of Business Continuity Plans to take into account ongoing Covid/post-Covid demands</b></p> <p><b>Actively promote Covid vaccination programmes and provide details of where/how to book appointments for residents and staff</b></p> <p><b>Increased investment in resources to support ongoing good staff mental and physical health and well-being; including continuing to ensure that key messages/information on support for staff is publicised internally</b></p> <p><b>Appropriate plans in place to ensure health and safety in all Council premises for staff</b></p> | <p><b>COVID - 19 actions are proactively and reactively addressed as required following guidance and, on occasions, instruction for Government and the Director of Public Health</b></p> |            |



|   |   |            |
|---|---|------------|
| CRR01: Covid – 19 & Respiratory Illness   | Risk Owner: Stacey Burlet   | Risk Score |
|   | and visitors, including when office-based working at RDC facilities takes place |            |
| Mitigating Actions  |   | Target     |
| <p><b>Proactive monitoring of contraction rates</b></p> <p><b>Work with businesses, partner agencies, community support organisations and Government to ensure that funding is maximised, support is in place and plans are delivered to support communities</b></p> <p><b>Continual delivery of effective communications for businesses/Ryedale residents</b></p> <p><b>The Section 151 Officer has assessed the cost of post-Covid recovery work to the end of Q4 2021/22. Financial impacts associated with Omicron and any mutations e.g., BA.4 and BA.5 will now be tracked, with the Covid 19 financial tracker now being reissued to ensure that any additional costs are tracked and can be reported to Elected Members as needed</b></p> <p><b>Assessing levels of staff resilience/appropriate resourcing in the event of concurrent incidents (e.g., winter flooding), with clear plans in place with regards to prioritising the delivery of critical services – e.g., Ryecare, housing and homelessness, domestic waste collection, revenues and benefits, communities and environmental health</b></p> <p><b>Performance monitoring of risk management actions contained in service delivery plans in line with quarterly corporate performance reporting</b></p> <p><b>Effective complaints monitoring and analysis to establish trends and actions required to reduce the number of complaints received</b></p> |   | 3C         |

|  |   |   |           |                       |
|--|---|---|-----------|-----------------------|
| CRR02: Health and Safety   |   | Risk Owner: Margaret Wallace  |           | Risk Score            |
| Description<br><b>Failure to comply with and embed health and safety policy and procedures in the council could result in risk to the safety of employees, visitors, contractors and citizens</b>  |   | Causes<br><b>Policies and procedures outdated or not fit-for-purpose<br/>Lack of management oversight and controls by managers and lack of understanding, buy in and consistency across the Council<br/>Inadequate recording<br/>Lack of proactive actions<br/>Weak action planning<br/>Lack of support capacity<br/>Lack of adequate training<br/>Subcontractors and commissioned organisations, contract management<br/>Lack of /inadequate equipment<br/>Public health incidents / pandemics</b> |           | Original<br><b>5E</b> |
| Consequences   | Proactive Controls  | Reactive Controls   | Current   |                       |
| <b>Resulting in injuries, fatalities, claims<br/>Reputational damage<br/>Impact on service delivery<br/>Risk of prosecution and financial penalties for the organisation<br/>Prosecution and personal liability of senior officers<br/>Lack of containment of public health emergencies<br/>Covid outbreak / lack of staff and reputational damage</b> | <b>Health and safety policy and action plan are reviewed on a regular basis, with updates and advice provided to managers<br/><br/>Health and safety risk assessment in place and reviewed regularly<br/><br/>Quarterly Corporate Health , Safety and Wellbeing Group<br/><br/>Mandatory training (SMB monitored) and service-specific training<br/><br/>Covid -19 risk assessment and controls in place with regards to service delivery, employee welfare and democratic meetings</b> | <b>Accident reporting procedure<br/><br/>Annual health and safety report<br/><br/>Daily COVID-secure workplace monitoring</b>   | <b>3C</b> |                       |

|  |   |            |
|--|---|------------|
| CRR02: Health and Safety   | Risk Owner: Margaret Wallace  | Risk Score |
|  | <p><b>Democratic meetings policy and risk-assessments</b></p> <p><b>Monitor and review the new working arrangements at Ryedale House to ensure minimal risk of Covid spread/infection</b></p> |            |
| Mitigating Actions   |   | Target     |
| <p><b>All staff required to confirm understanding of policy on annual basis</b></p> <p><b>Performance monitoring of health and safety plan actions and targets is embedded in the Corporate Resources (People) service delivery plan in line with quarterly corporate performance reporting</b></p> <p><b>Provision of specialist health and safety advice to provide up-to-date guidance and lead progression on health and safety activity</b></p> <p><b>Communications rolled out across staffing and employee groups and on intranet</b></p> <p><b>Regular meetings with UNISON and service managers on COVID-secure workplace</b></p> <p><b>Targeted intervention programme in place in Waste and Environmental Services using additional capacity</b></p> <p><b>Ongoing health and Safety audit of facilities</b></p> <p><b>Implementation of COVID guidance/instruction from government and public health</b></p> <p><b>Review and refresh of staff trained in mental health first aid, emergency first aid and fire warden responsibilities</b></p> <p><b>Role of BDO reviewed to track if first aiders and fire wardens are on site</b></p> <p><b>Register of risk assessments (including owners and review dates / periods) created to give corporate overview of compliance; ensuring they remain up to date.</b></p> |   | <b>3B</b>  |

|   |                    |   |                       |
|---|--------------------|---|-----------------------|
| CRR03: Staffing Resilience and Capacity   |                    | Risk Owner: Haroon Rashid   | Risk Score            |
| Description<br><b>Lack of resilience or capacity to achieve strategic and/or operational objectives</b> |                    | Causes<br><b>Lack of staffing resource to support delivery against the range of strategic and operational objectives and demands</b><br><b>Lack of staff development to support succession planning, retention and successful delivery, including LGR transition</b><br><b>Inadequate budget to fund an appropriate staffing structure / LGR implementation</b><br><b>Poor reputation as an employer / lack of perceived continuity as an employer given LGR</b><br><b>Failure to recruit, particularly in specialist areas where the market is highly competitive</b><br><b>Recruitment and retention difficulties particularly around roles which involve travelling around a large rural area due to the high rise in the cost of fuel/living</b><br><b>Lack of or inadequate workforce strategy including failure to take advice to inform planning, delivery or decision-making</b><br><b>Covid-19 pandemic, high turnover across the sector and significant cost of living rises impact on labour market</b><br><b>Covid-19 long Covid implications</b><br><b>Unprecedented circumstances requiring the reallocation of resources to meet urgent, reactive need e.g. COVID outbreak, natural emergency, BREXIT, LGR</b><br><b>Increasing impact of LGR proposals on staff turnover, staff resilience and morale</b><br><b>Loss of senior staff prior to vesting date of the new North Yorkshire Council</b><br><b>Sensitivity around elected member / officer relationships</b> | Original<br><b>5D</b> |
| Consequences  | Proactive Controls | Reactive Controls   | Current               |

| CRR03: Staffing Resilience and Capacity   |   | Risk Owner: Haroon Rashid  | Risk Score       |
|---|---|--|------------------|
| <p><b>Customer and local resident detriment</b></p> <p><b>Service failure</b></p> <p><b>Special measures if statutory or legislative expectations are unmet</b></p> <p><b>Poor customer satisfaction, leading to complaints and requests for compensation</b></p> <p><b>Low staff morale</b></p> <p><b>Poor productivity among staff</b></p> <p><b>Increasing sickness levels</b></p> <p><b>Higher staff turnover and loss of talent</b></p> <p><b>LGO decisions</b></p> <p><b>Damage to reputation</b></p> <p><b>Staff wellbeing suffers</b></p> <p><b>Legal action</b></p> <p><b>Financial penalties</b></p> <p><b>Failure to meet legislative requirements, election and electoral register responsibilities</b></p> | <p><b>On-going proactive approach to recruitment and resourcing to address current 'gaps' in establishment</b></p> <p><b>Learning Zone access for all employees</b></p> <p><b>Job evaluation process in place</b><br/><b>Financial monitoring and reporting - including a new approach to budget strategy development and oversight</b></p> <p><b>Regular CX, SMB, manager &amp; staff communication and engagement sessions taking place to ensure that the pulse of the organisation is taken and responded to</b></p> <p><b>Regular surveys – ensuring views of workforce are captured and an action plan put in place to address concerns</b></p> <p><b>Graduate trainees and apprenticeship programmes in place</b></p> <p><b>HR/OD service ensures that organisational development and the employee journey is increasingly focused upon</b></p> <p><b>Elections Risk Register</b></p> <p><b>All staff complete mandatory training requirements, with accelerated levels for managers</b></p> | <p><b>Outsourcing to specialist agencies where there is a need to ensure that statutory, legislative or important service need is met e.g. legal advice, dog breeder accreditation</b><br/><b>Re-prioritisation of service delivery</b></p> <p><b>Turn the service off if practical - this course of action has been taken when extreme staff shortages have occurred (e.g. street sweeping so that bin collections occurred)</b></p> <p><b>Overtime – exceptional and by agreement</b></p> <p><b>Service Risk Registers incorporate mitigations for resilience and capacity risks</b></p> <p><b>Zero tolerance approach includes acting on the speak out policy as needed and exit interview intelligence</b></p> <p><b>Additional control measures as identified / required to ensure COVID secure workplaces and service delivery</b></p> | <p><b>5C</b></p> |

| CRR03: Staffing Resilience and Capacity  |   | Risk Owner: Haroon Rashid | Risk Score |
|--|---|---------------------------|------------|
| <p><b>Increasing levels of sickness absence as a result of COVID-19 contraction rates</b></p> <p><b>Inability to meet increased service demand as a consequence of additional accountabilities and increased service demand brought about by COVID -19</b></p> | <p><b>Shared service arrangements in place to support organisational resilience where this represents best value and ensures that a focus can be maintained on both short and longer term objectives</b></p> <p><b>Increased staffing capacity investment in place endorsed through budget setting processes</b></p> <p><b>People and Culture Plan reviewed and rolled out with ongoing assessment of effectiveness</b></p> <p><b>Organisational Development programme initiated with manager &amp; staff involvement as appropriate</b></p> <p><b>New Ways of Working plans implemented, with ongoing reviews – service specific</b></p> <p><b>New collective agreement and revised pay, terms and conditions package implemented for Grade 10 and below directly employed by the organisation</b></p> <p><b>Regular one to one meetings and appraisal process linked to LGR decision, service plans and council plan delivery</b></p> <p><b>Delivery of HR/OD actions in the corporate delivery programme of the Council Plan</b></p> |                           |            |

|   |  |                           |            |
|---|--|---------------------------|------------|
| CRR03: Staffing Resilience and Capacity   |  | Risk Owner: Haroon Rashid | Risk Score |
|   | <p><b>Revised Council Plan and associated performance management framework in place to determine strategic objectives and the delivery plan for achieving them</b></p> <p><b>New partnership arrangement in place for Procurement support</b></p> <p><b>Adoption of new policies and procedures such as zero tolerance</b></p> <p><b>Budget strategy development, financial monitoring and reporting includes a strong focus on workforce related issues</b></p> <p><b>Covid 19 procedures and arrangements reviewed regularly</b></p> |                           |            |
| Mitigating Actions  |  |                           | Target     |
| <p><b>Appraisal process has been refreshed and revised to ensure that there is a focus on issues such as supporting LGR transition, and performance against strategic and operational goals and a training, learning and development plan linked to professional and personal goals. Appraisals took place across the organisation in February/March 2022 and will be reviewed every 6 months</b></p> <p><b>Initial Training Needs analysis completed; new training and development programme in place for employees and so that managers support and fulfil their responsibilities to employees</b></p> <p><b>Review of commissioned and third party arrangements and obligations</b></p> <p><b>New partnership arrangement in place for legal support</b></p> <p><b>Rolling programme of review of policies and procedures underway to ensure they are fit for purpose</b></p> <p><b>Review of Waste Services currently taking place to ensure the operating model is fit for purpose</b></p> |  |                           | <b>4C</b>  |

|   |  |  |           |                       |
|---|--|--|-----------|-----------------------|
| CRR04: Financial Management   |  | Risk Owner: Anton Hodge  |           | Risk Score            |
| Description<br><b>Failure to have adequate financial management within the Council</b>  |  | Causes<br><b>Lack of data or poor system output</b><br><b>Poor financial planning and spending</b><br><b>Finance staff capacity</b><br><b>Political/management perception</b><br><b>Lack of informed decision making</b><br><b>Lack of confidence, engagement, experience and awareness within managers across the council</b><br><b>Unforeseen financial pressures resulting from Covid-19 and associated variants</b><br><b>Funding cuts</b><br><b>Political environment changes</b><br><b>Economic – high inflation/increased demand</b><br><b>Pressure to spend funds ahead of LGR without due diligence</b> |           | Original<br><b>5E</b> |
| Consequences  | Proactive Controls   | Reactive Controls  | Current   |                       |
| <b>Over or underspend</b><br><br><b>Inability to set a balanced budget</b><br><br><b>Lack of investment</b><br><br><b>Damage to reputation</b><br><br><b>Qualified audits</b><br><br><b>Lack of awareness of resources, leading to impact on performance (spending in 'wrong' areas)</b><br><br><b>Inability to deliver Council Plan priorities and statutory functions</b> | <b>Budget monitoring and reporting</b><br><br><b>Continuous cycle of Root and branch reviews</b><br><br><b>External support</b><br><br><b>Financial Performance Reports</b><br><br><b>Budget Managers' access to Pentana</b><br><br><b>Financial Strategy</b><br><br><b>Capital Plan</b><br><br><b>Treasury management</b> | <b>Budget monitoring and reporting, including capital</b><br><br><b>Review of Audit arrangements to ensure correct focus on areas of risk</b><br><br><b>Prioritisation of funding/use of reserves</b><br><br><b>In-year review to ascertain impact of Covid and assess reliance on reserves to ensure a balanced outturn for 2022-23</b><br><br><b>Work with partners and other LAs to determine medium term impact of Covid on income streams and build into refreshed Financial Strategy</b>   | <b>3C</b> |                       |



|   |   |   |            |
|---|---|---|------------|
| CRR04: Financial Management   |   | Risk Owner: Anton Hodge   | Risk Score |
| <p><b>Possible external intervention</b></p> <p><b>Weak long-term planning</b></p> <p><b>Significant political change</b></p> <p><b>Unable to meet financial commitments (short/medium/long term)</b></p> <p><b>Reporting of incorrect financial information for LGR</b></p> <p><b>Not ensuring that committed funds are spent in accordance with timescales and deadlines</b></p>  | <p><b>Report to committees</b></p> <p><b>Review and update reports on financial performance</b></p> <p><b>Review capacity of financial support</b></p> <p><b>More member involvement and transparency in Financial Strategy and Capital Plan</b></p> <p><b>Regular updating and reporting of other funds held for specific purposes, e.g. reserves, s106, CIL</b></p> | <p><b>Work with partners and other LAs to determine medium term impact of LGR on income streams and build into refreshed Financial Strategy</b></p> | 2B         |
| <p>Mitigating Actions</p> <p><b>Additional external support where appropriate</b></p> <p><b>Deliver training/agree expectations of role of budget managers</b></p> <p><b>Use of Benchmarking – including financial and service performance</b></p> <p><b>Review all financial procedures including contract procedures</b></p> <p><b>Focussed reviews on areas of budget vulnerability, including overspends and where savings are expected</b></p> <p><b>Work with service managers to ensure required savings are agreed and understood</b></p> <p><b>Ensure members are kept informed of spending plans and impact on reserves</b></p> |   |   |            |

| CRR04: Financial Management   | Risk Owner: Anton Hodge | Risk Score |
|---|-------------------------|------------|
| <p><b>Set out financial procedures relating to LGR, including any impact on decision-making processes and ensure budget managers are aware of these</b></p> <p><b>Monitoring of financial summaries, where relevant, is included in all service delivery plans in line with quarterly corporate performance reporting</b></p> <p><b>Ensure internal audit reports are followed up and action plans agreed</b></p> <p><b>Ensure budget managers are aware of their role in budget process for the new council for 2023/24</b></p> <p><b>Ensure any new projects in 2022/23, to spend outside approved budget have full business cases and that due diligence is done on the benefits and risks ahead</b></p> |                         |            |

|  |   |  |           |                       |
|--|---|--|-----------|-----------------------|
| CRR05: Information Governance  |   | Risk Owner: Palbinder Mann   |           | Risk Score            |
| Description<br><b>Ineffective data governance arrangements lead to unauthorised disclosure of personal and sensitive data, poor quality or delayed responses to FOI requests, and inability to locate key data upon which the Council relies, resulting in loss of reputation and poor decision-making</b>   |   | Causes<br><b>Lack of staff and expertise<br/>Lack of staff development<br/>Governance not embedded in organisational culture – lack of communication<br/>Information governance arrangements not in place for shared services<br/>Simple mistakes<br/>Ineffective/out of date policies</b> |           | Original<br><b>5E</b> |
| Consequences   | Proactive Controls  | Reactive Controls  | Current   |                       |
| <b>Service user detriment</b><br><br><b>Loss or inappropriate use of personal data and information</b><br><br><b>Service failure</b><br><br><b>Special measures</b><br><br><b>Poor customer and/or staff satisfaction</b><br><br><b>Staff turnover</b><br><br><b>ICO decisions</b><br><br><b>LGO decisions</b><br><br><b>Damage to reputation</b><br><br><b>Staff wellbeing suffers</b><br><br><b>Legal action</b> | <b>Training, policies in place, regular CIGG meetings, access to expert advice, monitoring systems and audits, information asset register and privacy notices</b><br><br><b>DPIA template in place</b><br><b>Continue to emphasise personal responsibility of staff for all information and consider disciplinary action against breaches</b><br><br><b>Continue to review information asset registers</b><br><br><b>Ensure individual data sharing arrangements are completed for each activity</b><br><br><b>Ensure Data Protection risks are managed to comply with GDPR</b><br><br><b>Review of FOI and SAR process</b> | <b>Data breach process in place to report and investigate potential data breaches</b><br><br><b>CIGG reviews</b><br><br><b>Regular discussion with Data Protection Officer (Veritau)</b>   | <b>3C</b> |                       |

|  |  |                            |            |
|--|--|----------------------------|------------|
| CRR05: Information Governance  |  | Risk Owner: Palbinder Mann | Risk Score |
| Data breaches  | Online mandatory training completed by existing staff and by new starters as part of induction |                            |            |
| Financial penalties  |  |                            |            |
| Mitigating Actions   |  |                            | Target     |
| <p>Ensure individual data sharing arrangements are completed for each activity</p> <p>Ensure Data Protection risks are managed to comply with GDPR - specifically around contracts and other service agreements</p> <p>Continue communications to staff</p> <p>Continue regular training</p> <p>Breaches recorded, monitored and followed up</p> <p>Review resourcing for dealing with FOIs and SARs</p> <p>Regular liaison with Veritau</p> |  |                            | 3C         |

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|--|--|--|--|--|--|
| CRR06: ICT   |  | Risk Owner: Margaret Wallace   |  | Risk Score   |  |
| Description<br><b>Ability to deliver public services is severely compromised or reduced due to ICT failure, risk of cyber- security</b>  |  | Causes<br><b>Outdated or inappropriate policies</b><br><b>Poor corporate controls over ICT system</b><br><b>Failure to invest in maintaining and developing core systems</b><br><b>Inadequate contractual arrangements, and poor contract management</b><br><b>Over-reliance on third party suppliers and lack of out of hours support</b><br><b>Outdated, ineffective or ill-configured ICT infrastructure/ lack of investment in appropriate technologies</b><br><b>Ill-configured or inadequate software</b><br><b>Limited internal capacity within local IT team to manage increasing IT service delivery expectations</b><br><b>Lack of investment in strategic IT resource</b><br><b>Loss of program management support to implement large projects</b><br><b>Lack of adequate training in effective system use</b><br><b>Lack of/inadequate equipment</b><br><b>Inadequate disaster recovery planning</b><br><b>System security is compromised through inadequate security controls or cyber attack</b><br><b>Fraud - internal theft of data or sabotage of system/data</b><br><b>Insufficient investment reduces ICT capacity and effectiveness</b><br><b>National/ regional electric grid failure</b><br><b>No back up supply of electricity at Ryedale House</b> |  | Original<br><b>5E</b>  |  |
| Consequences   |  | Proactive Controls   |  | Reactive Controls  |  |
| <b>Citizens do not receive a service or receive a poor service</b><br><br><b>Services are unable to operate, or must operate at a reduced level, for a protracted period of time</b> |  | <b>PSN compliance health check and certification/ regularly undertaken</b><br><br><b>Robust Business Continuity and Disaster recovery plans</b><br><br><b>Contract audit</b>   |  | <b>DR site available if required</b><br><br><b>Third party support</b> |  |
|  |  |  |  | Current<br><b>3C</b>   |  |

|   |  |                              |  |            |
|---|--|------------------------------|--|------------|
| CRR06: ICT  |  | Risk Owner: Margaret Wallace |  | Risk Score |
| <b>Data is lost or irretrievable</b>  | <b>Centralization of IT decision-making and budgets</b><br><br><b>IT policies, procedures and mandatory/regular training</b> |                              |  |            |
| <b>Organisation loses PSN connection</b>  |  |                              |  |            |
| <b>Systems are breached</b>   |  |                              |  |            |
| <b>Fraud or Financial Impact/ICO action/fine</b>  |  |                              |  |            |
| <b>Damage to reputation</b>   |  |                              |  |            |
| Mitigating Actions  |  |                              |  | Target     |
| <b>External service review and reporting</b><br><br><b>Annual third party health check and implementation of actions</b><br><br><b>Maintenance of software and systems within service support dates. A program of system upgrades, supported by IT, is underway to ensure the Council is operating secure and compliant systems</b><br><br><b>Ongoing investment in cloud and SaaS, including Microsoft Office 365 rollout across the organisation</b><br><br><b>Training and development of staff in appropriate use of systems and software, including security</b><br><br><b>Links with National Cyber Security Centre</b><br><br><b>Testing of DR arrangements</b><br><br><b>Review our emergency planning arrangements to mitigate if there is a National/ regional electric grid failure. Link with CRR08 - assets on Ryedale response to electrical outage in conjunction with IT to ensure we have a robust infrastructure and response</b><br><br><b>Review of demands for IT third party support for out of hours</b><br><br><b>Regular review and updating of WhatsApp group alert systems in liaison with the Communications Team; to inform managers, staff and elected members of any emergency response of IT issues</b> |  |                              |  | <b>2C</b>  |

| CRR06: ICT  | Risk Owner: Margaret Wallace | Risk Score |
|---|------------------------------|------------|
| <b>Project management support recruited to assist in the program delivery of the strategic IT upgrades</b><br><b>Regular discussion with LGR IT workstream to ensure the authority is ready for the transition into the new unitary Council from an IT perspective.</b> |                              |            |

|  |  |   |  |                       |
|--|--|---|--|-----------------------|
| CRR07: Contracts and Procurement   |  | Risk Owner: Elizabeth Heath   |  | Risk Score            |
| Description<br><b>Failure to ensure that effective procurement and contract management is carried out across the Council<br/>Brexit risk to procurement and supply chain</b>   |  | Causes<br><b>Lack of awareness and ownership across the Council<br/>Outdated policies and procedures<br/>The UK leaving the EU (Brexit) with no trading deals in place</b>  |  | Original<br><b>5D</b> |
| Consequences   |  | Proactive Controls  | Reactive Controls  | Current               |
| <b>Inability to deliver Value for Money</b><br><br><b>Risk of breaking procurement law and regulation</b><br><br><b>Financial penalties</b><br><br><b>Less effective contracts/contract management</b><br><br><b>Missed opportunities</b><br><br><b>The result of the Brexit negotiations could have a negative impact on the Council's supply chain, both with direct tier 1 suppliers and their sub-contractor network</b><br><br><b>Existing supply contracts may be impacted by changes in regulation, or legal requirements</b><br><br><b>Assurance of Supply - risk that a complete failure in supply of the goods / service (e.g. Carillion) from key suppliers could be felt</b> |  | <b>Contracts Register</b><br><br><b>Quarterly update and review</b><br><br><b>Wider Partnership arrangements</b><br><br><b>Increase the regularity of supplier risk assessments, from annual to bi-annual or quarterly, dependent on the strategic importance of the contract</b><br><br><b>Work with legal services to understand financial and legal the impact of non-compliant contracts or those operating on suppliers' terms and conditions</b><br><br><b>Early engagement with supply markets when we are looking to tender</b><br><br><b>Review of the services the council delivers to assess the potential impact on specific supply chains</b><br><br><b>Early supplier engagement should identify areas of cost increase that need to be</b> | <b>Review of expired contracts</b><br><br><b>Retrospective permissions applied for</b><br><br><b>Review of projects due out to the market at the time the UK leaves the EU</b> | <b>3C</b>             |



|   |   |                             |            |
|---|---|-----------------------------|------------|
| CRR07: Contracts and Procurement  |   | Risk Owner: Elizabeth Heath | Risk Score |
| <p>Service levels may be impacted negatively by any changes in the Supply Chain or access to workers, particularly in low skilled categories</p> <p>Financial risk - need to consider if any supply changes/cost of living rises will drive up costs of the Goods / Services/Works in the short/medium/long term</p>  | <p>factored into budget control and or change in requirements</p> <p>New partnership in place with NYCC to deliver procurement services</p> |                             |            |
| Mitigating Actions  |   |                             | Target     |
| <p>Ensure all staff with authority for procurement and contracts are appropriately trained and are aware of their responsibilities</p> <p>New Procurement and Contract Management Strategy (taking into account health check) and Action Plan in place to ensure that Value of Money is a key requirement and that relevant staff take a commercial approach to purchasing. This also encompasses a detailed spend analysis to identify and deliver savings</p> <p>Networking with relevant groups and other local authorities to ensure we are aware of important developments and to share and learn from good practice and review shared agreements</p> <p>Regular reporting on performance</p> <p>Review of shared service arrangements to ensure they are fit for purpose, including Internal Audit reports</p> <p>Undertake Supplier analysis, segment and understand our supplier base. See where your critical suppliers are, and even look at who supplies our suppliers. If there are EU companies in that mix, understand how that could impact the rest of our flow</p> <p>Set priorities for procurement based on local strategic priorities, ensuring the Government’s strategic priorities are in line with what the council is seeking from procurement (as set out in the National Procurement Policy Statement).</p> <p>Procurement Bill (Queens Speech, May 2022) - embrace the proposal for clearer arrangements for local councils to buy at pace if necessary and support the new exclusion rules, to tackle unacceptable behaviour and poor supplier performance, considering how this would work effectively for the council.</p> |   |                             | <b>2B</b>  |

|  |                             |            |
|--|-----------------------------|------------|
| CRR07: Contracts and Procurement   | Risk Owner: Elizabeth Heath | Risk Score |
| <b>Procurement Bill (Queens Speech, May 2022) - embrace the proposal for clearer arrangements for local councils to buy at pace if necessary and support the new exclusion rules, to tackle unacceptable behaviour and poor supplier performance, considering how this would work effectively for the council.</b> |                             |            |

|  |   |  |                       |
|--|---|--|-----------------------|
| CRR08: Major Events/Incidents (non-Covid)  |   | Risk Owner: Margaret Wallace   | Risk Score            |
| Description<br><b>Failure to respond to major regional, national or global events and incidents – and to learn from previous incidents</b>   |   | Causes<br><b>Lack of senior officer and workforce capacity<br/>Lack of business support<br/>Poor networking<br/>Lack of IT capacity<br/>Lack of policy and horizon scanning function<br/>Unknown and unpredicted events e.g. natural disasters<br/>Potentially foreseeable events<br/>Carbon emissions<br/>Local Government reorganisation<br/>Government policy – major change of direction<br/>Scale of natural disaster e.g. flooding<br/>Sustained periods of inclement weather<br/>Electrical failure<br/>Injury/ death to public or staff<br/>Terrorism related act at major event and in crowded places</b> | Original<br><b>5E</b> |
| Consequences   | Proactive Controls  | Reactive Controls  | Current               |
| <b>Lack of staff capacity to deliver services<br/>Lack of funding to deliver services<br/>Unable to cope with reduced (or increased) funding<br/>Not able to lobby appropriately<br/>Delays in responding to / implementing new requirements<br/>Costs arising from lack of pre-agreements and agreed policy/processes</b> | <b>Membership of regional/sub-regional response structures NYLRF<br/><br/>Service Level Agreement with NYCC Resilience and Emergencies Team to provide expert support, training and advice (1 day per week)<br/><br/>Corporate Emergencies and Resilience Action Plan<br/><br/>Corporate Recovery Plan<br/><br/>Service Business Continuity Plans</b> | <b>Briefing papers for Strategic Management Board and Elected Members on immediate and urgent issues relating to major change and incidents<br/><br/>Participation in civil contingency planning and delivery – Strategic Command Group, Tactical Command Group for York and North Yorkshire<br/><br/>Participation in region/sub-regional response groups</b>   | <b>5D</b>             |

| CRR08: Major Events/Incidents (non-Covid)   |  | Risk Owner: Margaret Wallace                                   | Risk Score |
|---|--|--|------------|
| <p><b>Missed opportunities</b></p> <p><b>Death and / or failure to protect public health</b></p> <p><b>Increased risk of flooding and other natural disasters</b></p> <p><b>Lack of ability to deliver civil contingency partnership accountabilities</b></p> <p><b>Inability to support local communities and businesses to recover from major changes or incidents</b></p> <p><b>Trauma faced by families and work colleagues</b></p> | <p><b>Membership of expert bodies that lobby Government and provide updates and guidance during period of crisis e.g. DCN, LGA</b></p> <p><b>Allocation of finance to address key issues</b></p> <p><b>Cross department and cross-agency working</b></p> <p><b>Membership of expert bodies to guide our response to policy development</b></p> <p><b>Attendance at seminars, workshops and professional development</b></p> <p><b>Attendance of various Yorkshire and the Humber/ NY and Yorkshire-wide meetings i.e. Leaders, Chief Executives Group</b></p> <p><b>Regular liaison with partnership bodies e.g. the LEP</b></p> <p><b>Climate Change Action Plan</b></p> <p><b>Participation in civil contingency planning and delivery, e.g. Strategic Recovery Group for York and North Yorkshire</b></p> <p><b>Learning from previous incidents</b></p> <p><b>Integrated emergency planning meeting</b></p> <p><b>Corporate Emergency Planning meeting</b></p> | <p><b>Learning form tabletop exercises/previous events</b></p> |            |

|   |  |                  |
|---|--|------------------|
| CRR08: Major Events/Incidents (non-Covid)   | Risk Owner: Margaret Wallace   | Risk Score       |
|   | <p><b>Corporate Emergency Planning Training and Exercise Plan</b></p> <p><b>Malton, Norton and Old Malton Multi-Agency Emergency Pump Plan</b></p> |                  |
| Mitigating Actions  |  | Target           |
| <p><b>Networking with relevant groups and other local authorities to ensure we are consistent and sharing and learn from good practice</b></p> <p><b>Review civil contingency planning and delivery – considering new legislation, national resilience standards, corporate command structure and out of hours arrangements to include the delivery of an action plan monitored on quarterly basis</b></p> <p><b>Link with assets on Ryedale response to electrical outage in conjunction with IT to ensure we have a robust response</b></p> <p><b>Continue to develop the new integrated emergency planning meeting (multi-agency) for Ryedale</b></p> <p><b>Continue to develop the new corporate emergency planning group with key action plan</b></p> <p><b>Provision of specialist emergencies and resilience advice to provide up-to-date guidance and lead progression on emergency planning activity</b></p> <p><b>Develop community resilience plans in partnership with parish and town councils</b></p> <p><b>Increase awareness of community preparedness in collaboration with other partner agencies including the production of town community plans in collaboration with the 5 Town Councils</b></p> <p><b>Rollout of Resilience and Emergencies Training by the North Yorkshire Local Resilience Forum across June/July 2022</b></p> <p><b>Monitoring of the Climate Change Action Plan is included in the Environmental Health service delivery plans in line with quarterly corporate performance reporting</b></p> <p><b>Promote participation in Community Response Plans and volunteer support groups</b></p> |  | <p><b>4D</b></p> |

| CRR08: Major Events/Incidents (non-Covid)   | Risk Owner: Margaret Wallace | Risk Score |
|---|------------------------------|------------|
| <p><b>Draft Protect Duty Bill (Queens Speech, May 2022) - take a risk-based approach, including the implementation of appropriate and proportionate mitigation measures, which does not allow terrorism to disrupt normal life and inhibit our freedoms to enjoy the places and spaces that are a critical and much-loved part of local communities.</b></p> <p><b>Annual review of Business Impact Analysis's (BIAs) and updated Service Business Continuity Plans by 30 September as part of preparation for LGR to identify time critical functions and key risk areas</b></p> <p><b>Additional budget approved in 2022/23 to ensure adequate resource and capacity in place for Emergency Planning and Flood Management and progressing with extra support as part of existing SLA with NYCC Resilience and Emergencies Team.</b></p> |                              |            |

|  |   |  |           |                       |
|--|---|--|-----------|-----------------------|
| CRR09: Job Creation, Economic Sustainability and Growth  |   | Risk Owner: Phillip Spurr  |           | Risk Score            |
| Description<br><b>Failure to support business and the growth/retention of jobs locally as the district recovers from the Covid pandemic and addresses cost of living/inflationary issues</b><br><b>Failure to secure a devolution deal for York and North Yorkshire, and to take advantage of new funding opportunities, such as the Shared Prosperity Fund and Levelling Up Fund</b>  |   | Causes<br><b>Failure to support businesses to address inflationary pressures</b><br><b>Failure to engage business appropriately</b><br><b>Failure to recognise the opportunities offered by the new arrangements with the EU</b><br><b>Lack of effective strategic planning to address these issues</b><br><b>Lack of effective engagement with partner agencies within and beyond Ryedale</b><br><b>Failure to engage effectively in agreeing a YNY devolution deal</b><br><b>Failure to secure sufficient Government funding to address key issues</b><br><b>Lack of financial and staffing capacity deliver required actions</b><br><b>Substantial rise in the cost of living due to the impact of Covid and war in Ukraine</b><br><b>High rise in the cost of fuel involved in travelling to and across the district</b> |           | Original<br><b>5D</b> |
| Consequences   | Proactive Controls  | Reactive Controls  | Current   |                       |
| <b>Economic underperformance leading to business failures and job losses</b><br><br><b>Adverse social and health consequences</b><br><br><b>Decline/stagnation in district town centres</b><br><br><b>Decline in key economic sectors, including agriculture/manufacturing/services/retail, leisure and hospitality</b><br><br><b>Inability to deliver key infrastructure improvements</b><br><br><b>Inability to deliver low carbon initiatives</b> | <b>New corporate plan reflects opportunities/priorities in each of these areas</b><br><br><b>Effective provision of business support – both financial and non-financial</b><br><br><b>Full engagement with district, regional and national partners to deliver economic recovery – e.g. LEP/NYCC/national Government/funding agencies</b> | <b>Briefing papers for Elected Members and, Strategic Management Board provided on each of these issues</b><br><br><b>Ongoing participation in working groups, fora and partnerships helping to direct these activities</b><br><br><b>Ongoing activity to ensure that strategic plans reflect emerging policy direction</b><br><br><b>Regular performance monitoring, with mitigating actions taken</b>  | <b>4D</b> |                       |

|  |  |  |            |
|--|--|--|------------|
| CRR09: Job Creation, Economic Sustainability and Growth  |  | Risk Owner: Phillip Spurr  | Risk Score |
| <p><b>Ryedale becomes an unattractive location for investment, and for people to live, work, invest and visit</b></p> <p><b>Increased loss of young people seeking economic opportunities elsewhere</b></p> <p><b>Decrease in new employment opportunities and increased unemployment</b></p> <p><b>Loss of investment/business as it seeks opportunities elsewhere</b></p> <p><b>Reputational risks – to the council and to the wider district</b></p> <p><b>Loss of public confidence in the council</b></p> <p><b>Recruitment difficulties</b></p> <p><b>Price uncertainty and supply chain difficulties</b></p> <p><b>Price pressures from contractors, increased demands on services from customers and businesses</b></p> <p><b>Loss of revenue to the council</b></p> | <p><b>Securing of additional investment – e.g. Levelling Up/Shared Prosperity funding</b></p> <p><b>Proactive lobbying to ensure that Government funding support is maximised for all Ryedale economic sectors including manufacturing, services, retail, leisure and hospitality, tourism and culture</b></p> <p><b>Proactive engagement to finalise the York/North Yorkshire devolution deal negotiations</b></p> <p><b>Proactive engagement in the LGR Economic Development workstream, including the development of a new North Yorkshire Economic Development Strategy</b></p> <p><b>Utilisation of guidance upon Britain’s future relationship with the EU on specific areas such as trade/procurement/funding programmes</b></p> <p><b>Progress on all actions monitored and reported to Strategic Management Board and to Members on a regular basis</b></p> | <p><b>Briefing papers for Elected Members and, Strategic Management Board provided on a regular basis on each of these issues</b></p> <p><b>Lobbying of local, regional and national partners to increase support and resources to promote increased economic sustainability</b></p> |            |
| Mitigating Actions   |  |  |            |



| CRR09: Job Creation, Economic Sustainability and Growth  | Risk Owner: Phillip Spurr | Risk Score       |
|--|---------------------------|------------------|
| <p><b>Work with businesses, partner agencies and Government to ensure that funding is maximised, support is in place and plans are delivered to support business health, jobs and livelihoods in the post-Covid period</b></p> <p><b>Proactive business support, skills and investment programmes being delivered</b></p> <p><b>Engage in partnership groups/fora to ensure effective planning and delivery of cross-North Yorkshire economic recovery initiatives</b></p> <p><b>Play a full role in agreeing the YNY devolution deal</b></p> <p><b>Proactive engagement in the LGR Economic Development workstream, including shaping the new North Yorkshire Economic Development Strategy</b></p> <p><b>Workforce: monitor the potential impact on recruitment and retention of LGR and other issues and address accordingly</b></p> <p><b>Continue to ensure that key messages/information in each of these areas is publicised both internally and externally</b></p> <p><b>Maximise external funding into the district – e.g. Shared Prosperity/Levelling Up funding</b></p> <p><b>Monitoring of strategies, plans and targets included in the Economic Development service delivery plan in line with quarterly corporate performance reporting</b></p> |                           | <p><b>4C</b></p> |

|   |   |   |            |
|---|---|---|------------|
| CRR10: Safeguarding   |   | Risk Owner: Margaret Wallace  | Risk Score |
| Description   |   | Causes  | Original   |
| <p><b>Failure to ensure Safeguarding (Children and Adults), risk of death or injury to children/adults, through inappropriate practices, care or attention</b></p> <p><b>Failure to prevent children and vulnerable adults from being radicalised and drawn into extreme activity</b></p> |   | <p><b>Lack of awareness and ownership across the Council</b></p> <p><b>Outdated policies and procedures</b></p> <p><b>Lack of assurance that written policies and procedures are actually being followed</b></p> <p><b>Contact details in the Safeguarding Policy are not up to date</b></p> <p><b>Training records are not adequate</b></p> <p><b>Compulsory attendance at safeguarding training for members has not been monitored and enforced</b></p> <p><b>No clear list of DBS checks necessary for staff</b></p> <p><b>Failure to update the guidance available to employees in respect of convictions</b></p> <p><b>Safeguarding arrangements are not included in contracts as standard</b></p> <p><b>Regular refresher training about information security and internet usage does not take place</b></p> <p><b>Staff failing to attend Mandatory Safeguarding Training</b></p> <p><b>Failure to review the Speak Out Policy</b></p> | <b>5D</b>  |
| Consequences  | Proactive Controls  | Reactive Controls   | Current    |
| <p><b>Poorer outcomes for children and adults</b></p> <p><b>Impact on statutory responsibilities and regulatory judgement</b></p> <p><b>Complaints/claims/litigation</b></p> <p><b>Increased costs</b></p> <p><b>Adverse publicity</b></p> <p><b>Reputation damage</b></p>                | <p><b>Internal Audit undertaken</b></p> <p><b>Quarterly safeguarding meetings are place with representatives from each service areas</b></p> <p><b>Quarterly meeting in place with elected members leads</b></p> <p><b>SMART Safeguarding action plan in place to mitigate risk and address any issues</b></p> <p><b>Reports to SMB on safeguarding</b></p> | <p><b>Annual check on safeguarding terms or reference/ policy</b></p> <p><b>Annual review of contract management for safeguarding clause</b></p> <p><b>Annual review of safeguarding training</b></p> <p><b>Policies and procedures will be reviewed on an annual basis to ensure they are kept up to date with new legislation/guidance and</b></p>  | <b>3C</b>  |

|  |   |  |  |   |
|--|---|--|--|---|
| CRR10: Safeguarding  |   | Risk Owner: Margaret Wallace   |  | Risk Score  |
| <p><b>Adverse effect on the Council's partners and providers</b></p> <p><b>Adverse effect on morale</b></p> <p><b>Failure to support vulnerable people through and beyond the Covid pandemic</b></p> <p><b>Staff may miss opportunities to prevent a vulnerable person from being radicalised or carrying out extreme activities</b></p>   | <p><b>HR policies updated, and placed on Bob, all staff have read and understood the policy, and this is recorded centrally</b></p> <p><b>Training records updated</b></p> <p><b>Safeguarding training records being updated centrally</b></p> <p><b>Safeguarding training provided to all new staff on a regular basis</b></p> <p><b>Safeguarding Policy read and understood by all new employees</b></p> <p><b>Safeguarding performance statistics are included in the quarterly performance reports in line with this Council Plan priority</b></p> <p><b>Home Office online training rolled out to all staff as mandatory</b></p> | <p><b>version control will be introduced to ensure annual review undertaken</b></p> <p><b>Safeguarding action plan/report will report quarterly to SMB and Overview and Scrutiny Committee</b></p> <p><b>CTLP (Counter Terrorism Local plan) reviewed annually, and information submitted to populate this</b></p> | <div style="background-color: yellow; width: 100%; height: 100%;"></div> |   |
| Mitigating Actions   |   |  |  |   |
| <p><b>Quarterly meeting set up and attended by all managers (service reps) to highlight awareness and ownership across the Council</b></p> <p><b>Policy and procedure distributed to all managers and staff to be reviewed on a regular basis</b></p> <p><b>Record of employees having read and understood the new safeguarding policy recorded across the council centrally and checked quarterly for staff who have left or started with the council</b></p> <p><b>Up to date contact details in the Safeguarding Policy</b></p> |   |  |  | <div style="background-color: green; width: 100%; height: 100%; display: flex; align-items: center; justify-content: center;"> <span style="font-size: 24pt; font-weight: bold;">2B</span> </div> |

| CRR10: Safeguarding   | Risk Owner: Margaret Wallace | Risk Score |
|---|------------------------------|------------|
| <p><b>Guidance from HR of necessity for DBS checks and assessment, all managers checking JD, risk assessing and ensuring safe recruitment practices in place</b></p> <p><b>The Speak Out Policy is up to date</b></p> <p><b>Senior management/heads of service/ managers to include safeguarding in their service/team plans and report back on progress</b></p> <p><b>All head of service/ managers will ensure that all staff have undertaken mandatory safeguarding training and ensured they have been given the policy and procedures and this is recorded centrally or on 1-2-1 and PRDs</b></p> <p><b>Review arrangements for the recovery of systems following a software crash in line with business continuity/risk plans</b></p> <p><b>Out of hours standby arrangements in place in Ryecare, housing and community team</b></p> <p><b>Quarterly multi-agency Prevent meetings and annual action plan</b></p> <p><b>New domestic abuse legislation implemented and integrated into Ryedale services</b></p> <p><b>Safeguarding Week took place during June 2022, providing staff with an extensive programme of learning events, seminars and interactive sessions to underpin the theme – ‘Safeguarding is everybody’s business’.</b></p> <p><b>Performance monitoring of safeguarding actions contained in service delivery plans in line with quarterly corporate performance reporting</b></p> |                              |            |

|  |  |  |   |                       |  |
|--|--|--|---|-----------------------|--|
| CRR11: Local Government Reorganisation   |  | Risk Owner: Stacey Burlet  |   | Risk Score            |  |
| Description<br><b>Failure to plan for local government reorganisation, and plan for and manage the transition to a new local authority, resulting in failure to operate effectively and deliver against the strategic/corporate priorities in the Council Plan</b> |  | Causes<br><b>Challenging and inflexible timeline set by Government directive and legislation</b><br><b>Insufficient staffing resources</b><br><b>Ineffective collaboration between authorities, resulting in lack of clarity or confidence in strategic direction</b><br><b>Insufficient capacity to support implementation expectations for resourcing</b><br><b>Workforce instability including loss of staff and decreased productivity and resilience</b><br><b>Lack of adequate training and development programmes, support and guidance for members and officers</b><br><b>Reduction in quality of democratic representation / decision-making</b><br><b>Loss of local knowledge and expertise</b><br><b>Disruption to existing service delivery</b><br><b>Anticipated benefits may not be realised</b><br><b>Potential non-compliance with data regulations and cyber-attacks</b><br><b>Lack of clear political direction resulting in political instability</b><br><b>Weakened Trade Union/industrial relations</b><br><b>Financial cost to RDC</b><br><b>Service failure</b><br><b>Lack of / poor governance</b> |   | Original<br><b>5E</b> |  |
| Consequences   |  | Proactive Controls   | Reactive Controls   | Current               |  |
| <b>Reputational damage / poor reputation among stakeholders, communities and partners</b><br><br><b>Lack of productivity / reduced performance / service failure</b><br><br><b>Risk of prosecution and financial penalties for the organisation</b>                |  | <b>Staff Q&amp;As and communications (email, intranet); including CX-led weekly meeting</b><br><br><b>Elected Member communications/briefings and Group Leader Engagement</b><br><br><b>Programme to provide advice, support and training to the workforce</b>   | <b>Regular staff meeting updates at a Departmental level</b><br><br><b>Repeat red and amber performance ratings are investigated and addressed where possible, with appropriate elected member scrutiny</b> | <b>3C</b>             |  |

| CRR11: Local Government Reorganisation   |   | Risk Owner: Stacey Burlet  | Risk Score |
|--|---|--|------------|
| <p><b>Weakened relationships with other key stakeholders</b></p> <p><b>Loss of staff during the transition, combined with reduced ability to recruit new staff</b></p> <p><b>Loss of meaningful representation of local communities</b></p> <p><b>Complexity in achieving strategic alignment between Members</b></p> <p><b>Potential for conflict in change process resulting in poor leadership performance and lack of clear direction</b></p> <p><b>Reduced budgets/capital due to increased spend prior to reorganisation</b></p> <p><b>Increased levels of staff sickness and fatigue</b></p> <p><b>Low staff morale and motivation</b><br/>Demand overwhelms capacity given the range of strategic and operational expectations / actions that need to be fulfilled throughout the LGR transition – e.g., service continuity, Omicron, winter management, loss of staff</p> | <p><b>CX involvement in Government and North Yorkshire wide CX meetings; Chair of P&amp;R involvement in political equivalent</b></p> <p><b>Clear communication on transferring terms and conditions and any associated implications</b></p> <p><b>NY website is accessible to all</b></p> <p><b>Individual work streams include subject matter experts</b></p> <p><b>In kind and direct cost tracking is taking place (includes backfilling and specific invoices)</b></p> <p><b>Protection Rights Policy, Equalities in Employment Policy, Redeployment and Redundancy Policy and procedure and Recruitment Policy, Framework and Guidelines including Safer Recruitment in place</b></p> <p><b>Council Plan 2020-24 articulates key delivery priorities up to 31 March 2023; with reporting on progress via quarterly and annual reporting</b></p> <p><b>Complaints and compliments monitoring</b></p> | <p><b>Targeted interventions as required to address complaints trends</b></p> <p><b>Mutual aid being established for enacted as required during LGR transition</b></p> <p><b>Additional resource is being reviewed following recommendations from subject matter experts in conjunction with work stream demands; with LGR Backfilling an ongoing item at weekly Strategic Management Board Meetings to meet concerns raised in relation to capacity to deliver business as usual functions as well as additional LGR duties</b></p> <p><b>Significant number of communications and engagement with staff is occurring across employee groups and on intranets, as well as open and honest engagement with trade unions and implementation team arrangements</b></p> <p><b>Regular LGR Pulse Surveys conducted and follow up action taken from responses, for example, learning and development and digital testing opportunities</b></p> <p><b>LGR Workforce Sessions, including some led by HR staff, taking place on a regular basis throughout 2022-23, to answer questions from staff with concerns around transferring to the new council, pay and</b></p> |            |

|  |  |   |            |
|--|--|---|------------|
| CRR11: Local Government Reorganisation   | Risk Owner: Stacey Burlet  |   | Risk Score |
|  | <p><b>The 2023 implementation timeline has appropriate governance and implementation arrangements are in in place</b></p> <p><b>Boundary Commission will undertake review during the first term of the new council; electoral arrangements are being considered at the earliest stages of the implementation process</b></p> <p><b>All councils are playing a key role in the design of new services/transition arrangements to ensure service continuity from day 1</b></p> <p><b>There is a process in place for significant spending to be signed off through continuing authority governance processes and within RDC</b></p> <p><b>Review of the Council Plan has been completed to determine key delivery priorities up to 31 March 2023 and changes in political leadership</b></p> | <p><b>conditions, contracts and working arrangements.</b></p> <p><b>LGR staff webinars by the Chief Executive of the new authority.</b></p> |            |
| Mitigating Actions   |  |   | Target     |
| <p><b>Defined work stream meetings taking place on a regular basis involving expert leads across all service areas, with representation from all North Yorkshire councils</b></p> <p><b>Ongoing tracking of benefits realised occurs via the NYCC Programme Office</b></p> <p><b>An Annual Report of progress against the Council Plan during 2021-22 is due to be presented to P&amp;R in August 2022 and production of a cover report and citizens newsletter is planned for 2022-23</b></p> |  |   | <b>3C</b>  |







**PART A: MATTERS DEALT WITH UNDER DELEGATED POWERS**

**REPORT TO: OVERVIEW AND SCRUTINY COMMITTEE**

**DATE: 16 FEBRUARY 2023**

**REPORT OF THE: PROGRAMME DIRECTOR PEOPLE AND RESOURCES  
MARGARET WALLACE**

**TITLE OF REPORT: CUSTOMER COMPLAINTS AND COMPLIMENTS Q3 2022/23**

**WARDS AFFECTED: ALL**

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## **EXECUTIVE SUMMARY**

### **1.0 PURPOSE OF REPORT**

1.1 To provide an update on Customer Complaints and Compliments received up to the end of quarter 3 of the reporting cycle (October - December 2022) for 2022-23.

### **2.0 RECOMMENDATION**

2.1 It is recommended to:

- (i) Note and endorse the performance of complaints and compliments received in quarter 3 of the 2022/23 reporting cycle.

### **3.0 REASONS FOR RECOMMENDATION**

3.1 To provide data analysis of the numbers of complaints and compliments received and highlight the areas recommended for making service improvements moving forward.

### **4.0 SIGNIFICANT RISKS**

4.1 Potential reputational damage from upheld decision notices following investigation by the Local Government and Social Care Ombudsman into customer complaints.

### **5.0 POLICY CONTEXT AND CONSULTATION**

5.1 **Our Organisation - an innovative, enterprising council – accessible to all.**

We will transform our customer services, using new ways of working to improve our responsiveness.

## REPORT

### 6.0 REPORT DETAILS

6.1 Effective analysis of the views and feedback from our community through our complaints process, provides an important tool for identifying ways to improve the customer's journey and the opportunity to highlight areas for service improvement. To gain a full, overall picture of the quarter 3 analysis, details of customer complaints and compliments should be read in conjunction with each other.

### 6.2 COMPLAINTS

6.3 A complaint is defined within the council as *"an expression of dissatisfaction about our action or lack of action, or about the standard of service provided by us or on our behalf"*.

6.4 The council operates a two stage complaints procedure. Stage 1 acknowledges the submission of a complaint within one working day of receipt, provides details of the named officer dealing with the complaint and outlines the timescales for providing a response. At this stage, the aim is to reach a frontline resolution within ten working days. However, due to the complexity of some complaints, where it becomes evident that this timescale cannot be met, an extension can be agreed.

6.5 Following completion of a stage 1 complaint response, where a customer remains dissatisfied with the outcome, escalation to a stage 2 process may be appropriate. Again, stage 2 acknowledges submission of the complaint within one working day of receipt. Two types of complaint are considered at this stage; those that have not been resolved at stage 1 and those that are deemed so complex that a more detailed investigation from the onset will be required. Stage 2 complaints are dealt with by a senior manager and a full response is provided to the complainant as soon as possible but within 20 working days.

6.6 Following completion of a stage 2 complaint, where the customer remains dissatisfied with the way in which a complaint has been handled or answered, they are advised to open a case with the Local Government and Social Care Ombudsman (LGSCO). The LGSCO is a free and impartial service and will usually only investigate complaints that have first been considered through the council's own internal stage 2 process.

6.7 This report provides an overview of the corporate complaints and compliments received in quarter 3, from 1 October 2022 to 31 December 2022. During this quarter, the council received and responded to 6 complaints. In comparison to the previous quarter 2 2022/2023 report, this represents a positive reduction of 50%.

6.8 In quarter 3, three out of the six complaints received were dealt with under the stage 1 process, which equates to 50% of all quarter 3 complaints received. Three quarter 3 stage 1 complaints progressed to the stage 2 procedure.

6.9 During quarter 3, three stage 1 complaints received an extension to the 10-day timescale, all of which were agreed to allow further investigation. In total, 100% of stage 1 complaints met their agreed timescale.

6.10 Complaints provide important customer feedback which help the council to identify where improvements can be made to provide a better standard of service delivery and one which is better placed to meet the needs of the community. Quarter 3 statistics

demonstrate that the council is listening to customer feedback, by taking action and working hard to address any negative feedback with the aim of preventing a reoccurrence.

- 6.11 Significant increases in workload due to local government reorganisation have seen a substantial impact on staff and resources, however, this report highlights that teams across all services are continuing to work hard to meet the needs of the communities throughout Ryedale, improving customer satisfaction and demonstrating an excellent level of service delivery. A detailed analysis of the breakdown in complaint topics, timescales and outcomes can be found at **(Appendix A)**.
- 6.12 Customer Service Complaints and Insight Officers continue to work with services across the organisation to ensure defined timescales are met and a high-quality response is provided to all complainants.
- 6.13 Local Government & Social Care Ombudsman (LGSCO) training took place in quarter 2 for all Customer Service Complaints and Insight Officers and designated service complaints handlers. As a result, a Staff Complaints Handbook is being created to provide clear, consistent guidance for staff across all departments to help improve the quality of handling complaints and the responses provided.

#### **6.14 COMPLIMENTS**

- 6.15 Analysing customer complaints alongside compliments received is important to provide a full, comprehensive insight into overall customer feedback. The number of compliments recorded in quarter 3 from 1 October 2022 to 30 December 2022, was 16, and these covered services provided by Customer Services, Housing, Planning, Revenues & Benefits, Ryecare and Streetscene.
- 6.16 The significant number of compliments received during quarter 3 is testament to the high-level performance across the council. Many teams work together, carrying out cross cutting services to contribute to the positive feedback received from customers, which is evidenced by the compliments received.
- 6.17 Many of the compliments received are to thank staff for their quick, professional and knowledgeable performance, while others highlight support and expertise in making applications and being signposted to the correct departments to meet a diverse range of needs. There was also recognition for the Housing department for winning two National Awards. A detailed analysis of the breakdown of compliments can be found at **(Appendix A)**.

#### **7.0 IMPLICATIONS**

- 7.1 The following implications have been identified:
  - a) Financial  
Costs are contained within the agreed budgets for the service.
  - b) Legal  
No escalation to Legal Services in relation to complaints was required during quarter 3.
  - c) Other (Equalities, Staffing, Planning, Health & Safety, Environmental and Climate Change, Crime & Disorder).

No direct equality implications have been identified. All complaints are dealt with on a case-by-case basis, considering individual circumstances and details of events.

**Name of Service Lead**                      **Margaret Wallace**  
**Job Title**    **Programme Director, People and Resources**

**Author:**    Marcus Lee, Revenues & Benefits Manager

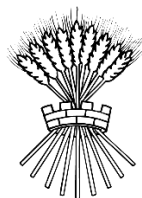
Telephone No:                                      01653 600666 Ext 43210

E-Mail Address:                                    [marcus.lee@ryedale.gov.uk](mailto:marcus.lee@ryedale.gov.uk)

**Background Papers:**

Customer Complaints and Compliments Q3 2022-23 - Appendix A

RYEDALE  
DISTRICT  
COUNCIL



# **Customer Complaints and Compliments Q3 2022-23 - Appendix A**

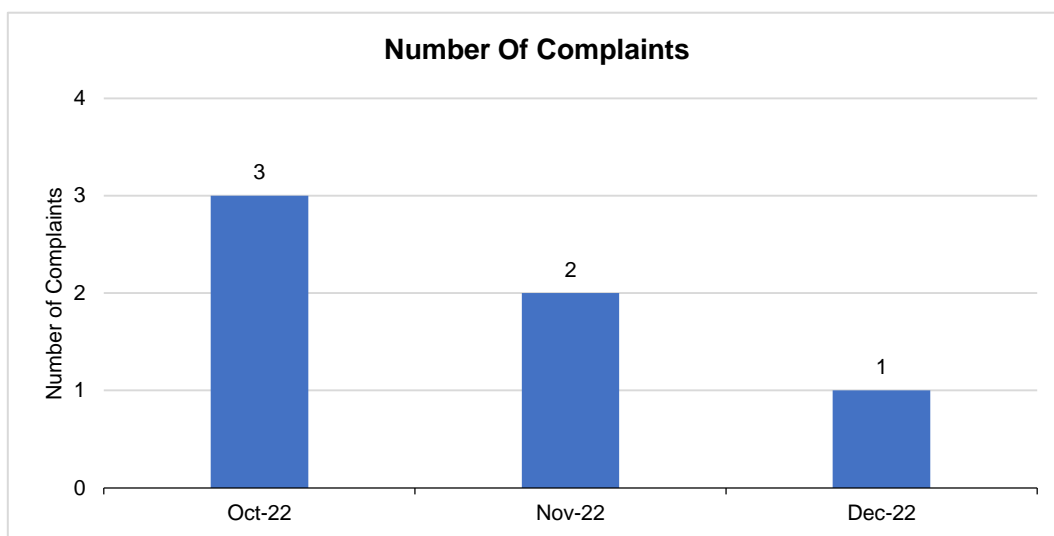
This appendix provides an overview of the corporate complaints and compliments received in quarter 3, from 1 October 2022 to 31 December 2022. During this period, 6 complaints and 16 compliments were received.

The first section provides an overview of all the complaints received during this quarter, including timescales for response, types of complaint and an overall summary. The second section is an overview of the compliments received by department, including the topic and an overall summary.

### **OVERVIEW OF ALL COMPLAINTS**

Throughout the period 1 October 2022 to 31 December 2022, 6 corporate complaints were recorded, this is a 50% reduction in the number of complaints recorded in quarter 2.

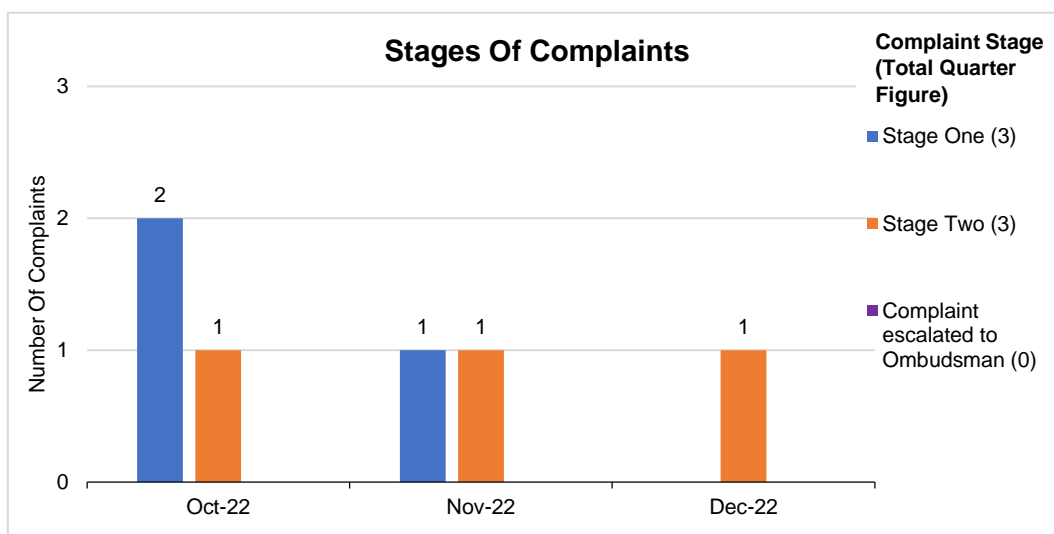
#### **Total Complaints**



#### **Complaint Stages**

In quarter 3, three out of the six complaints received were dealt with under the stage 1 process, equating to 50% of all quarter 3 complaints. Three quarter 3 stage 1 complaints progressed to the stage 2 complaints procedure.

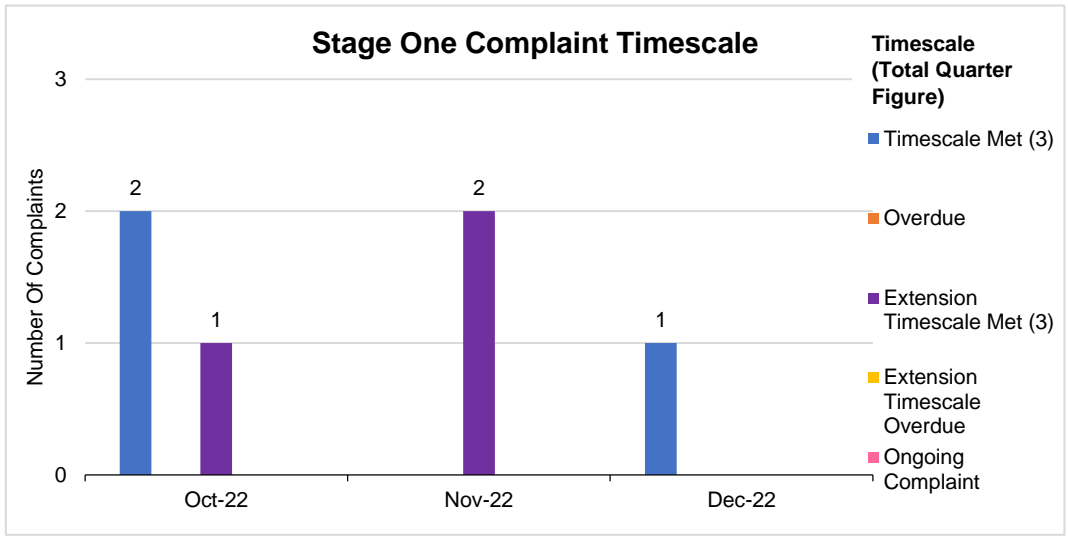
Please note: the date on which a complaint is treated as being received is the date it was received as a stage 1 complaint, not the date on which it was progressed to Stage 2.



**Timescales**

**Stage 1 Complaint Timescales**

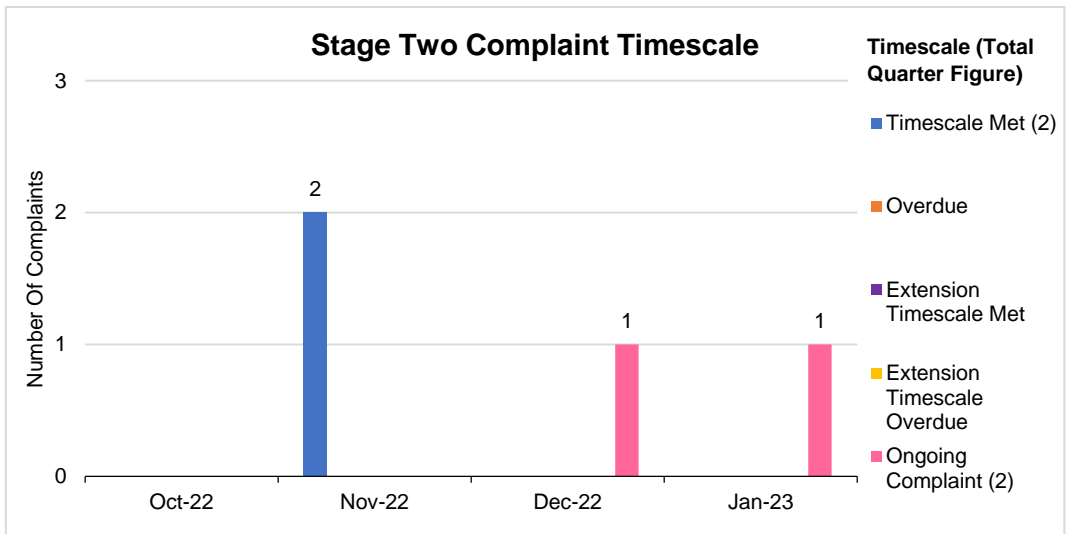
During quarter 3, three stage 1 complaints received an extension to the 10 day timescale. All extensions were to allow further investigation. In total, 100% of stage 1 complaints met their agreed timescale.



**Stage Two Complaint Timescales**

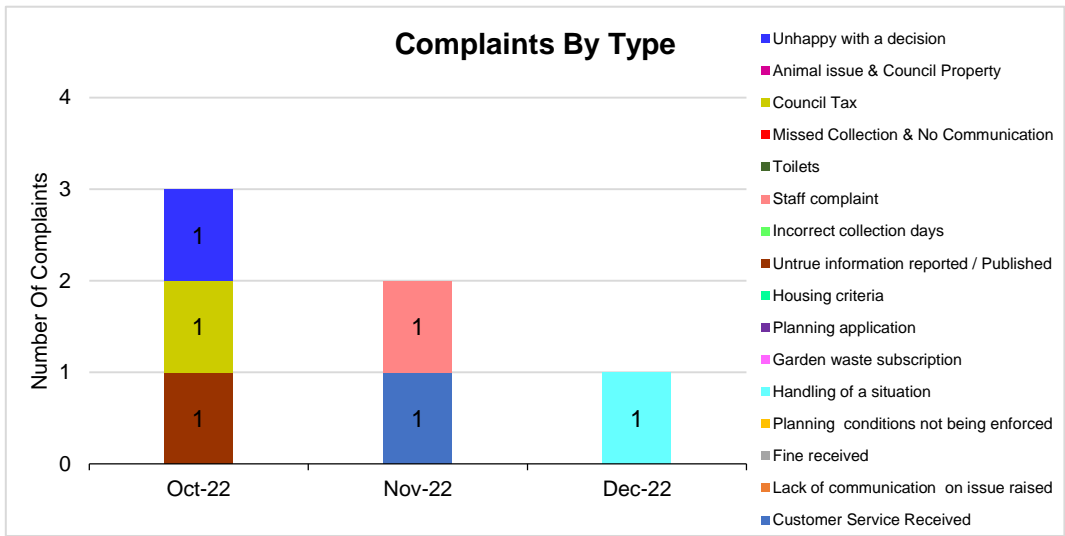
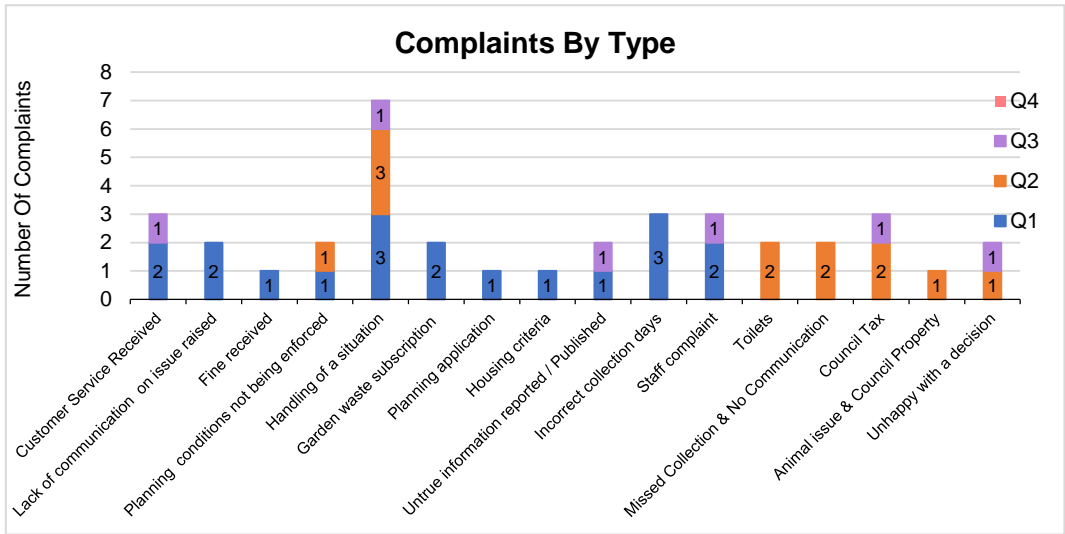
Out of the six stage 1 complaints received in quarter 3, three progressed to the stage 2 procedure. One complaint met the agreed timescale, the remaining two quarter 3 stage 2 complaints are ongoing. The December stage 2 complaint has been granted an extension to receive additional evidence to allow for a full investigation.

One November stage 2 complaint shown below in blue is an escalation from stage 1 complaints received in quarter 2 and the remaining November, December and January stage 2 complaints are escalations of complaints received in quarter 3.



**Overview of Complaint Topics**

The first graph below shows a breakdown of complaints into categories, based on the topic of the complaint and the quarter in which the complaint was received. The second graph shows the complaint type by month.





## **COMPLAINTS OVERVIEW**

The table below provides an overview of the topics of the complaints received, timescales met in accordance with our complaint's procedure, outcomes, and service improvements.

### **Quarter Three 2022/23**

| <b>Date</b> | <b>Title Of Complaint</b>       | <b>Stage Title</b> | <b>Outcomes</b>   |
|-------------|---------------------------------|--------------------|---|
| 14/10/2022  | RDC Planning document           | Stage 1            | Stage 1 complaint timescale met. Investigation found all processes had been followed and this was not an RDC error but an external company complaint.   |
| 21/10/2022  | Council Tax Direct Payment Plan | Stage 1 & 2        | Stage 1 and 2 complaint timescales met. Investigation found all processes and legislation had been followed.  |
| 31/10/2022  | Bedroom Tax                     | Stage 1            | Stage 1 complaint granted an extension to allow further investigation; this was met. The response explained this is a national policy administered by RDC. Further support was offered for the complainant through the Council's Housing Support team with the issue raised in the complaint.                                 |
| 04/11/2022  | Enforcement Complaint           | Stage 1 & 2        | Stage 1 complaint granted an extension to allow further investigation; this was met. Investigation found all relevant procedures had been followed. Stage 2 complaint granted an extension to receive additional evidence to allow for a full investigation, this complaint is still ongoing as awaiting supporting evidence. |
| 16/11/2022  | Pest Control                    | Stage 1            | Stage 1 complaint granted an extension to allow further investigation; this was met. Investigation found the invoice was valid for appointments attended and next steps were offered for the complainant.   |
| 08/12/2022  | Housing Benefits status         | Stage 1 & 2        | Stage 1 complaint timescale met. An apology was issued for any confusion that may have been caused but the complaint investigation found the extensive review undertaken allowed for an informed decision to be made. Stage 2 complaint is still ongoing.   |

### **Quarter Two 2022/23**

| <b>Date</b> | <b>Title Of Complaint</b> | <b>Stage Title</b> | <b>Outcomes</b>  |
|-------------|---------------------------|--------------------|--|
| 04/07/2022  | Gents Toilets             | Stage 1            | Stage 1 complaint timescale met. An apology was given to the complainant, the toilets were inspected and repairs arranged. |
| 04/07/2022  | Toilets                   | Stage 1            | Stage 1 complaint timescale met. An apology was issued and service improvements have been identified.                      |

| <b>Date</b> | <b>Title Of Complaint</b>   | <b>Stage Title</b> | <b>Outcomes</b>  |
|-------------|-----------------------------|--------------------|--|
| 04/07/2022  | Rabbits                     | Stage 1            | Stage 1 complaint timescale met. A visit took place and measures put in place with the agreement of the complainant, to prevent reoccurrence.  |
| 08/07/2022  | Enforcement of planning     | Stage 1, 2 & 3     | Stage 1 complaint granted an extension to allow further investigation, this was met. Stage 2 complaint was also granted an extension due to additional time being required to fully investigate the complaint, this was met. Investigation found that all planning processing procedures are being followed, however, an administrative error had occurred previously. The complaint was escalated to the Ombudsman. The Ombudsman did not uphold the complaint. |
| 22/07/2022  | Event                       | Stage 1            | Stage 1 complaint - granted an extension to allow further investigation, this timescale was met. Investigation found all procedures had been followed and an explanation of the decision was provided. The complainant was satisfied with the response.  |
| 25/07/2022  | Recycling                   | Stage 1            | Stage 1 complaint timescale met. An apology was issued and service improvements have been identified.  |
| 26/07/2022  | Missed Recycling Collection | Stage 1            | Stage 1 complaint timescale met. An apology was given to the complainant, and service improvements have been identified. The complainant has been provided with new equipment.   |
| 28/07/2022  | Council Tax Account         | Stage 1            | Stage 1 complaint timescale met. Investigation found all procedures had been followed.   |
| 26/08/2022  | Nuisance Complaint          | Stage 1            | Stage 1 complaint - granted an extension to allow further investigation, this timescale was met. All procedures had been followed and details were provided to the complainant.  |
| 02/09/2022  | Council Tax Account         | Stage 1            | Stage 1 complaint timescale met. Investigation found all procedures had been followed.   |
| 23/09/2022  | Homelessness                | Stage 1 & 2        | Stage 1 complaint timescale met. Investigation found all procedures had been followed and a full explanation was provided to the complainant. Stage 2 complaint timescale met. Investigation found all procedures had been followed and guidance was provided.   |
| 28/09/2022  | Additional Waste            | Stage 1            | Stage 1 complaint timescale met. An apology was issued and staff have been reminded of our procedure, the complainant has also been informed of the council's policy on additional waste.  |

**Quarter One 2022/23**

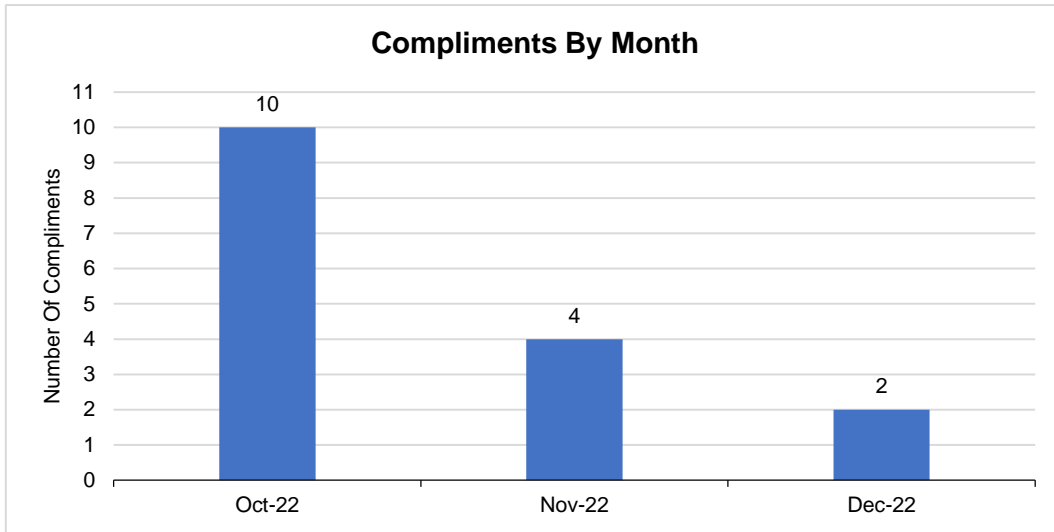
| <b>Date</b> | <b>Title Of Complaint</b>               | <b>Stage Title</b> | <b>Outcomes</b>   |
|-------------|---|--------------------|---|
| 13/04/2022  | Planning Application                    | Stage 1            | Stage 1 complaint timescale met. Investigation found all planning process procedures were followed. The service identified that better communication and updates could have been made and this will be incorporated going forward.  |
| 14/04/2022  | Planning conditions not being enforced. | Stage 1            | Stage 1 complaint timescale met. A response letter explained to the customer the difference between planning and enforcement procedures.  |
| 07/04/2022  | Housing                                 | Stage 1, 2 & 3     | Stage 1 and 2 complaint timescales met and full response provided. Complaint in relation to the bidding process for external social housing and confusion over where to complain to. A full response was provided and assistance, help and guidance on moving forward to find alternative accommodation. The complaint was escalated to the Ombudsman. The Ombudsman decision upheld the complaint due to an error on the part of an external organisation acting as an Agent for this council. |
| 27/04/2022  | Support at Derwent Lodge                | Stage 1            | Stage 1 complaint - extension agreed due to further investigation, the extension timescale was met. Apology issued to complainant. Service to update letter template as part of service improvement.  |
| 10/05/2022  | Garden Waste Collection                 | Stage 1            | Stage 1 complaint timescale met. Garden waste subscription renewal issue. An apology was given to the complainant.  |
| 11/05/2022  | Poor Customer Service                   | Stage 1            | Stage 1 complaint timescale met. An apology was issued in relation to service delivery and a response to the complaint issue was provided.  |
| 13/05/2022  | Supported Lettings Complaint            | Stage 1 & 2        | Stage 1 and Stage 2 complaint timescales met, the customer was satisfied with the outcome.  |
| 20/05/2022  | Planning Application                    | Stage 1 & 2        | Stage 1 complaint timescale exceeded. Investigation identified that this was still an open planning case but is under investigation. The stage 2 complaint timescale was met. Investigation found planning processes had been followed.   |
| 30/05/2022  | Housing                                 | Stage 1            | Stage 1 timescale met and procedures followed. An apology was given to the complainant and an explanation regarding housing criteria requirements was provided.   |
| 30/05/2022  | Approved Parking Spaces                 | Stage 1            | Stage 1 timescale met and procedures had been followed. No further action for the service was required.   |

| <b>Date</b> | <b>Title Of Complaint</b>                  | <b>Stage Title</b> | <b>Outcomes</b>  |
|-------------|--|--------------------|--|
| 01/06/2022  | Statutory Nuisance - barking dogs          | Stage 1 & 2        | Stage 1 complaint - granted an extension due to the complexity of the case. Stage 2 complaint was also granted an extension to allow further investigation. Investigation identified that some procedures were not met and an apology was given. Service improvements were identified from this. |
| 08/06/2022  | Planning Committee                         | Stage 1            | Stage 1 complaint - extension granted due to the complexity of the complaint. The extension timescale was exceeded by one day and the customer was kept informed of this. All planning procedures were followed but an apology was issued to the complainant for the customer service provided.  |
| 13/06/2022  | Missed Recycling                           | Stage 1            | Stage 1 timescale met. An apology was issued and service improvements have been identified.  |
| 15/06/2022  | Stray Dog Fine                             | Stage 1 & 2        | Stage 1 timescale met. Stage 2 timescale extension granted; this timescale was met. All legislation and procedures had been followed.  |
| 21/06/2022  | Recycling collection misinformation.       | Stage 1            | Stage 1 timescale met. An apology was issued and service improvements have been identified.  |
| 22/06/2022  | Incorrect Information                      | Stage 1            | Stage 1 complaint timescale exceeded. An apology was issued and service improvements have been identified.   |
| 24/06/2022  | Assisted Waste                             | Stage 1            | Stage 1 complaint timescale met. An apology was given to the complainant and service improvements have been identified.  |
| 27/06/2022  | Customer Satisfaction Survey for Planning. | Stage 1            | Stage 1 complaint granted an extension due to the complexity of the complaint. All procedures had been followed but an apology was issued in relation to experiencing communication difficulties from the relevant service.  |
| 27/06/2022  | Missed Garden Waste Collections            | Stage 1            | Stage 1 timescale met. An apology was given to the complainant and service improvements have been identified.  |

**OVERVIEW OF ALL COMPLIMENTS**

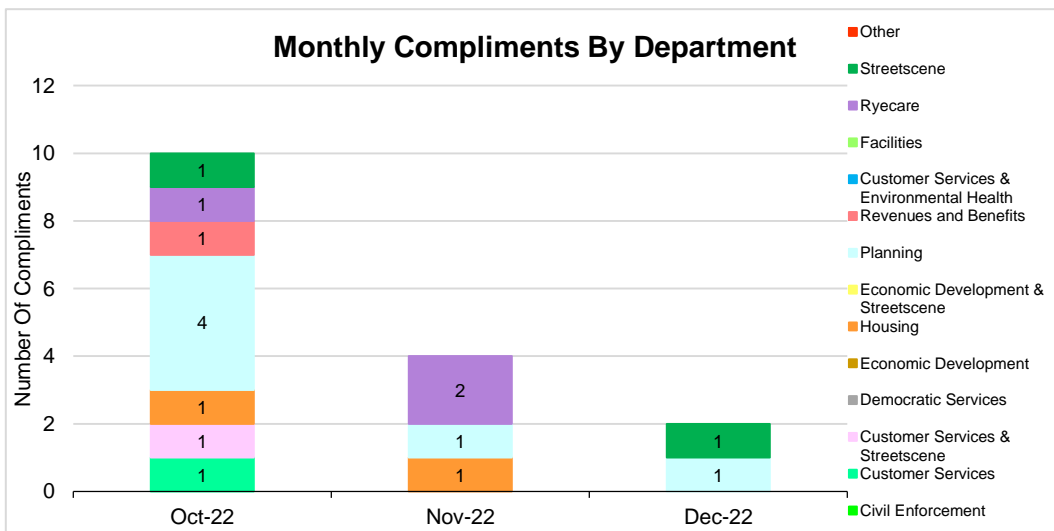
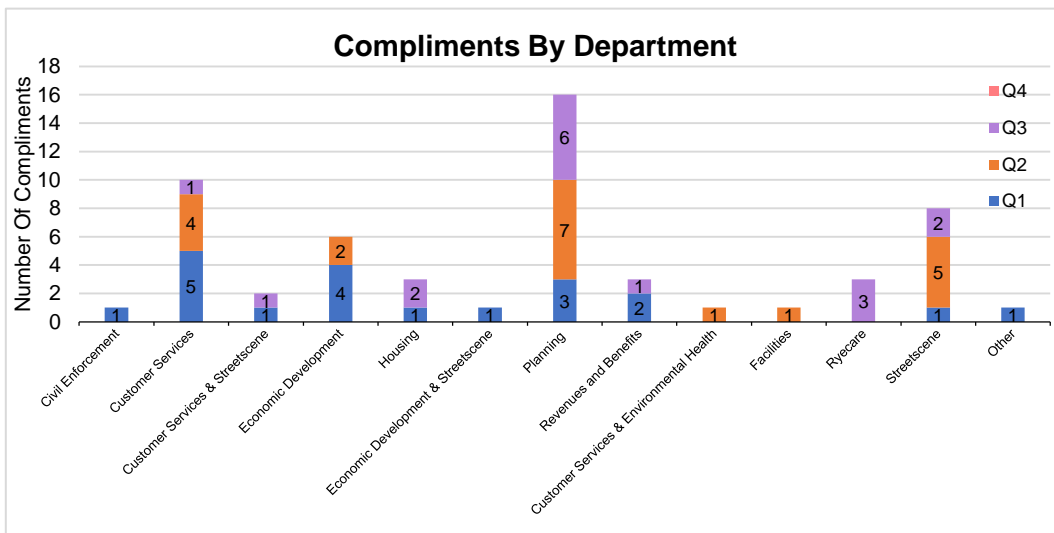
Throughout the period 1 October 2022 to 31 December 2022, 16 compliments were recorded.

**Total Compliments**



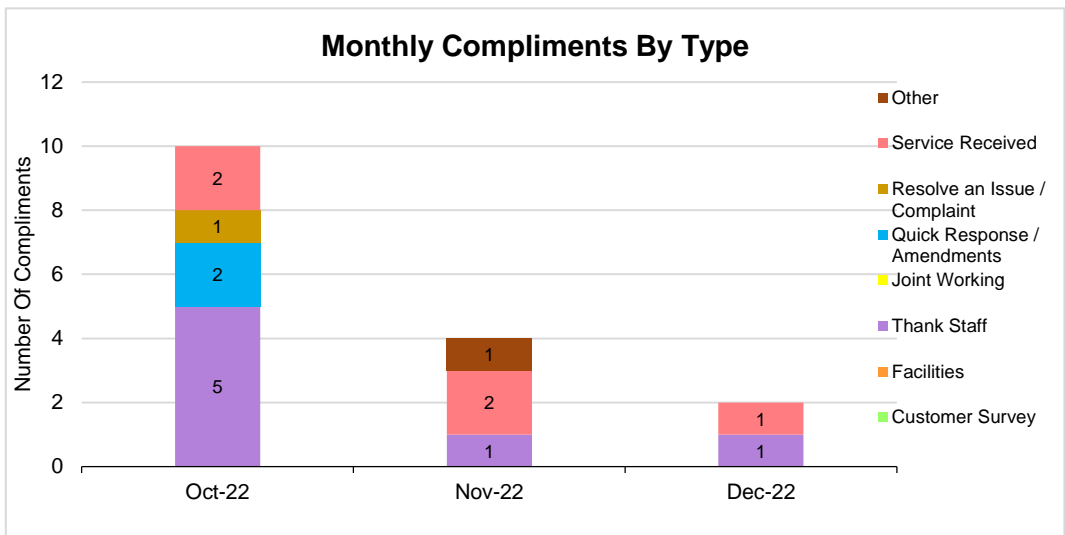
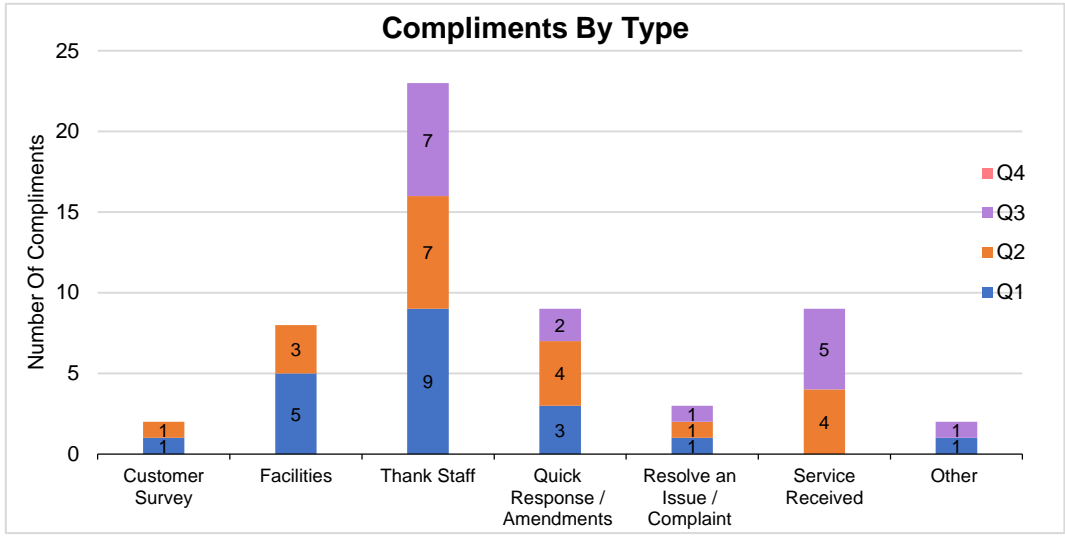
**Compliments By Department**

During quarter 3, 16 compliments were received in relation to 6 departments.



**Overview of Compliment Topics**

The first graph below shows a breakdown of compliments into categories, based on the topic of the compliment. The second graph shows the compliment type by month.



## **COMPLIMENTS OVERVIEW**

The table below provides an overview of the topics of compliments received, the date and relevant department.

### **Quarter Three 2022/23**

| <b>Date</b> | <b>Title Of Compliment</b> | <b>Department</b>               | <b>Compliment Type &amp; Description</b>   |
|-------------|----------------------------|---------------------------------|--|
| 06/10/2022  | Missed Collection          | Streetscene                     | Resolve an issue / complaint - Thank the team on rectifying their complaint and compliment the individual who emptied their bin for being polite and courteous.  |
| 06/10/2022  | Planning Officer           | Planning                        | Service Received - Compliment a staff member on their professional conduct throughout an application. The officer advised with a clear and concise approach in a fair manner which helped manage expectations in the process, as well as conducting tasks with speed and efficiency. |
| 06/10/2022  | Revenues - Thank you Email | Revenues & Benefits             | Thank Staff - Thank a staff member for their help and understanding with a situation.  |
| 07/10/2022  | Wheelie Bin Repair         | Customer Services & Streetscene | Quick Response / Amendments - Thank a customer advisor and the Streetscene team for the quick repair of their bin.   |
| 11/10/2022  | Ryecare                    | Ryecare                         | Service Received - Pass on thanks to staff from residents who compliment the staff on being kind, caring and reassuring when help is needed or accidental presses occur.   |
| 11/10/2022  | Customer Services          | Customer Services               | Thank Staff - Thank a staff member for being friendly and helpful with their query.  |
| 13/10/2022  | Development Management     | Planning                        | Quick Response / Amendments - Thank the team for their prompt response to an enquiry.  |
| 21/10/2022  | Planning                   | Planning                        | Thank Staff - Thank staff members for their help.  |
| 27/10/2022  | Planning                   | Planning                        | Thank Staff - Thank a staff member for their help on an application.   |
| 28/10/2022  | Housing                    | Housing                         | Thank Staff - Thank an officer for the work assisting them to find a suitable property.  |
| 01/11/2022  | National Energy Awards     | Housing                         | Other - Congratulate the team on receiving two awards.   |
| 08/11/2022  | Planning                   | Planning                        | Thank Staff - Thank an officer on their assistance with a development.   |
| 17/11/2022  | Ryecare                    | Ryecare                         | Service received - Compliment a staff member on making an excellent impression in the district.  |
| 17/11/2022  | Ryecare Service            | Ryecare                         | Service Received - Thank staff for their service provided in alerting them of an alarm as they were the quickest responder. With this alert and prompt action from the team the resident would have died.  |
| 13/12/2022  | Recycling Crew             | Streetscene                     | Service Received - Thank the recycling crew for always being helpful and returning their boxes.  |
| 13/12/2022  | Planning Officer           | Planning                        | Thank Staff - Thank an officer for going above and beyond and being helpful.   |

## Quarter Two 2022/23

| <b>Date</b> | <b>Title Of Compliment</b>    | <b>Department</b>                        | <b>Compliment Type &amp; Description</b>  |
|-------------|-------------------------------|--|---|
| 13/07/2022  | Grass Verges                  | Customer Services                        | Quick response / amendments - Thanking staff for their quick, helpful response.   |
| 13/07/2022  | Response                      | Customer Services & Environmental Health | Quick response / amendments - Thanking staff for their quick response to an FOI and for supplying helpful additional information. |
| 13/07/2022  | Response to Decision Notice   | Planning                                 | Thank Staff - Thanking staff for their help and advice in relation to an application.   |
| 13/07/2022  | Waste bin                     | Customer Services                        | Thank Staff - Thank staff for their help with new equipment.  |
| 14/07/2022  | Car park                      | Economic Development                     | Impressed with facilities - Complimenting the motorhome parking facilities in Helmsley  |
| 15/07/2022  | Complaint Response            | Facilities                               | Resolve an issue or complaint - Thanking a staff member for the way in which their complaint was resolved.                        |
| 15/07/2022  | Refuse Operatives             | Streetscene                              | Thank Staff - Thanking crew for returning to empty their neighbours bin which carers had forgotten to put out.                    |
| 19/07/2022  | Helmsley Car Park             | Economic Development                     | Impressed with facilities - Complimenting the motorhome parking facilities in Helmsley  |
| 21/07/2022  | Customer satisfaction survey  | Planning                                 | Customer Satisfaction Survey  |
| 21/07/2022  | Assisted waste collection     | Streetscene                              | Thank Staff - Thanking crew for returning to collect missed collection and collect extra waste.                                   |
| 15/08/2022  | Streetscene                   | Streetscene                              | Service Received - Complimenting an officer for their competent, efficient, and friendly management of a complicated situation.   |
| 25/08/2022  | Customer Service              | Customer Services                        | Service Received - Complimenting an advisor for being polite, calm and friendly on the phone.                                     |
| 01/09/2022  | Planning Application          | Planning                                 | Quick response / amendments - thanking a staff member for their rapid response which allowed the application to proceed.          |
| 01/09/2022  | Household waste and recycling | Streetscene                              | Thank Staff - Thanking staff for always providing a smile and a wave and to let staff know they are appreciated.                  |
| 02/09/2022  | Satisfaction Survey           | Planning                                 | Quick response / amendments - Customer was impressed with the turnaround of the application.                                      |
| 16/09/2022  | Reception                     | Customer Services                        | Service Received - Complimenting that the ladies on reception are lovely.   |
| 29/09/2022  | Streetscene                   | Streetscene                              | Service Received - Thanking staff for turning up early for their collection and for being polite and helpful.                     |



| Date       | Title Of Compliment    | Department | Compliment Type & Description  |
|------------|------------------------|------------|--|
| 29/09/2022 | Planning Officers      | Planning   | Thank Staff - Thanking a staff member for their detailed reply to a query. |
| 29/09/2022 | Planning Officers      | Planning   | Thank Staff - Thanking a staff member for their assistance.                |
| 29/09/2022 | Public Footpath Bridge | Planning   | Facilities - Complimenting the excellent, superb, new footbridge.          |

### Quarter One 2022/23

| Date       | Title Of Compliment                 | Department                         | Compliment Type & Description  |
|------------|-------------------------------------|------------------------------------|--|
| 01/04/2022 | Removal of Grit Bin                 | Customer Services                  | Thank staff - Thanking a staff member for their help in contacting the right teams to resolve their phone query.   |
| 01/04/2022 | Help from RDC Staff                 | Civil Enforcement                  | Thank staff - Thanking two staff members for their thoughtfulness and generosity in stopping to help when suffering a fall and for calling an ambulance. |
| 12/04/2022 | Streetscene and customer services   | Customer Services & Streetscene    | Quick response / amendments - Thanking the department for replacing their damaged bin quickly and efficiently.   |
| 12/04/2022 | Customer services                   | Customer Services                  | Thank staff - Thanking a staff member for providing them with correct information links.   |
| 25/04/2022 | Ease of using EV charging facility. | Economic Development               | Impressed with facilities - Complimenting the electric charging facilities in Helmsley.  |
| 25/04/2022 | Streetscene                         | Streetscene                        | Thank staff - Thanking two cleaners of Pickering toilets who were polite, patient and helpful.   |
| 03/05/2022 | Planning                            | Planning                           | Thank staff - Thanking a staff member for the service they received.   |
| 09/05/2022 | Council Tax Team                    | Revenues and Benefits              | Quick response / amendments - Thanking the team for how 'on the ball' they are with council tax.   |
| 16/05/2022 | Helmsley Car Park                   | Economic Development               | Impressed with facilities.   |
| 16/05/2022 | Helmsley Car Parking                | Economic Development & Streetscene | Impressed with facilities.   |
| 20/05/2022 | Benefits                            | Revenues and Benefits              | Quick response / amendments - Thanking a staff member for their advice, support and reassurance, which eased anxiety around the query.                   |
| 24/05/2022 | Motorhome parking in Helmsley       | Economic Development               | Impressed with facilities.   |
| 26/05/2022 | Planning                            | Planning                           | Customer Satisfaction Survey.  |
| 13/06/2022 | Motor home parking in Helmsley      | Economic Development               | Impressed with facilities.   |
| 13/06/2022 | Planning - TPO                      | Planning                           | Resolve an issue or complaint - Thanking a staff member for their dedication to the issue and explaining the impact on both sides in an unbiased manner. |

| <b>Date</b> | <b>Title Of Compliment</b> | <b>Department</b> | <b>Compliment Type &amp; Description</b>   |
|-------------|----------------------------|-------------------|--|
| 16/06/2022  | Customer Services          | Customer Services | Thanks Staff - Thanking a staff member for their help with their query.  |
| 16/06/2022  | Customer Services          | Customer Services | Thank staff - Thanking a staff member for their help in contacting the right teams to resolve their phone query. |
| 16/06/2022  | Housing Support Staff      | Housing           | Thank Staff - Thanking a staff member for their support and aiding them to receive a DHP.                        |
| 16/06/2022  | Customer Services          | Customer Services | Thank Staff - Thanking a staff member for being helpful when booking in their special waste collection.          |
| 20/06/2022  | Orchids.                   | Other             | Other - Thanking the Council for allowing orchids to grow, rather than them being cut down as in previous years. |



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|                         |   |
|-------------------------|---|
| <b>PART B:</b>          | <b>RECOMMENDATIONS TO COUNCIL</b>                   |
| <b>REPORT TO:</b>       | <b>OVERVIEW AND SCRUTINY COMMITTEE</b>              |
| <b>DATE:</b>            | <b>16 FEBRUARY 2022</b>                             |
| <b>REPORT OF THE:</b>   | <b>CHIEF FINANCE OFFICER (s151)<br/>ANTON HODGE</b> |
| <b>TITLE OF REPORT:</b> | <b>EXTERNAL AUDITORS' ANNUAL REPORT</b>             |
| <b>WARDS AFFECTED:</b>  | <b>ALL</b>  |

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## **EXECUTIVE SUMMARY**

### **1.0 PURPOSE OF REPORT**

1.1 The attached document is the External Auditor's Annual Report for 2021/22.

### **2.0 RECOMMENDATION(S)**

2.1 It is recommended to Council that:

(i) The External Auditor's Report is noted.

### **3.0 REASON FOR RECOMMENDATION(S)**

3.1 The report gives the Council and independent view of how it is achieving Value for Money

### **4.0 SIGNIFICANT RISKS**

4.1 Risks are taken into account as part of the annual audit and feed through into the attached report.

### **5.0 POLICY CONTEXT AND CONSULTATION**

5.1 The Local Audit and Accountability Act 2014 sets a requirement for auditors to be satisfied that each local the authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

5.2 On 1 April 2020, a new Code of Audit Practice came into force which sets out how local auditors are expected to approach and report their work on VFM arrangements

from 2020/21 onwards.

## **6.0 REPORT DETAILS**

- 6.1 The Statement of Accounts for 2021/22 was signed off in December 2022.
- 6.2 The Value for Money report is now attached here, noting that there are no significant weaknesses in financial sustainability, governance or improving economy, efficiency and effectiveness.
- 6.3 The report notes that it is now only a matter of weeks until the demise of the Council as a separate statutory body on 31 March 2023. As such, there is a limit in terms of tangible recommendations that can be raised for the Council to action before the transfer to the new unitary authority for North Yorkshire. The auditors have noted in some areas, particularly in respect of their work on the financial sustainability theme, that there are some medium term risks that will need to be brought to the attention of the new unitary council regarding the projected significant reduction in the Council's level of useable reserves in the medium term.
- 6.4 The report also states that it is important that the good performance on financial and budgetary controls experienced at the Council in recent years is maintained through to 31 March 2023. Any requests for additional use of reserves and increases to expenditure should continue to be reviewed against clear business cases, ensuring that appropriate due process and governance checks are maintained in the run up to the end of the Council. Members of the Council will still have a fiduciary duty to public monies and the local taxpayer up to 31 March 2023, so resources should continue to be prioritised based upon key needs and any additional non statutory expenditure should be scrutinised appropriately prior to being committed.
- 6.5 In terms of recommendations for the Council to take action on before 31 March 2023, the auditors have identified two improvement recommendations in respect of governance.
- 6.6 Members of the committee will have the opportunity to ask the External Auditor and s151 Officer about the detail at the meeting.
- 6.7 Following Audit Committee's consideration of the Report, it will be made available to all members at the next Full Council meeting.

## **7.0 IMPLICATIONS**

- 7.1 The following implications have been identified:
- a) Financial  
There are no financial implications regarding this report.
  - b) Legal  
There are no legal implications regarding this report.
  - c) Other (Equalities, Staffing, Planning, Health & Safety, Environmental and Climate Change, Crime & Disorder)  
None arise from the contents of this report. Such implications are taken into account as part of the budget process

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# Auditor's Annual Report for Ryedale District Council

2021-22 Value for Money Arrangements

February 2023

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We are required under Section 20(1)(c) of the Local Audit and Accountability Act 2014 to satisfy ourselves that the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The Code of Audit Practice issued by the National Audit Office (NAO) requires us to report to you our commentary relating to proper arrangements.

We report if significant matters have come to our attention. We are not required to consider, nor have we considered, whether all aspects of the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.



The contents of this report relate only to those matters which came to our attention during the conduct of our normal audit procedures which are designed for the purpose of completing our work under the NAO Code and related guidance. Our audit is not designed to test all arrangements in respect of value for money. However, where, as part of our testing, we identify significant weaknesses, we will report these to you. In consequence, our work cannot be relied upon to disclose all irregularities, or to include all possible improvements in arrangements that a more extensive special examination might identify. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

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# 1. Executive summary



## Value for money arrangements and key recommendations

Under the National Audit Office (NAO) Code of Audit Practice ('the Code'), we are required to consider whether the Council has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

Auditors are required to report their commentary on the Council's arrangements under specified criteria and 2021-22 is the second year that we have reported our findings in this way. As part of our work, we considered whether there were any risks of significant weakness in the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources. We considered the Council's arrangements in respect of:

- Financial sustainability
- Governance
- Improving economy, efficiency and effectiveness.

Overall, we have not identified any significant weaknesses and related key recommendations – this is a good outcome for the Council. It should be noted that at the time of producing this report (February) it is only a matter of weeks until the demise of the Council as a separate statutory body on 31 March 2023. As such, there is a limit in terms of tangible recommendations that can be raised for the Council to action before the transfer to the new unitary authority for North Yorkshire. We have noted in some areas, particularly in respect of our work on the financial sustainability theme, that there are some medium term risks that will need to be brought to the attention of the new unitary council regarding the projected significant reduction in the Council's level of useable reserves in the medium term.

In terms of recommendations for the Council to take action on before 31 March 2023, we have identified two improvement recommendations in respect of governance. Our conclusions are summarised in the table below along with our findings from last year to show the direction of travel.

| Criteria  | Risk assessment                             | 2020-21 Auditor Judgement  | 2021-22 Auditor Judgement   | Direction of travel |
|---|---|--|---|---------------------|
| Financial sustainability                        | No risks of significant weakness identified | A<br>No significant weaknesses in arrangements identified. One improvement recommendation made.  | G<br>No significant weaknesses in arrangements identified. No improvement recommendations raised, although some risks for the new unitary council to be aware of regarding reducing useable reserves levels in the medium term. | ↑                   |
| Governance                                      | No risks of significant weakness identified | A<br>No significant weaknesses in arrangements identified. Two improvement recommendations made. | A<br>No significant weaknesses in arrangements identified. Two improvement recommendations made.  | ↔                   |
| Improving economy, efficiency and effectiveness | No risks of significant weakness identified | A<br>No significant weaknesses in arrangements identified. Two improvement recommendations made. | G<br>No significant weaknesses in arrangements identified, an no improvement recommendations arising.   | ↑                   |

|   |   |
|---|---|
| G | No significant weaknesses in arrangements identified or improvement recommendation made.    |
| A | No significant weaknesses in arrangements identified, but improvement recommendations made. |
| R | Significant weaknesses in arrangements identified and key recommendations made.             |

# Executive summary



## Financial sustainability

We are satisfied the Council has appropriate arrangements in place to ensure it manages risks to its financial sustainability. We have not identified any risks of significant weaknesses and the Council's current reserves position is healthy for a council of its size. We have identified no formal improvement recommendations due to the limited time for which the Council will continue to exist as a standalone body, however, it remains important that financial monitoring continues to be carried out and the financial control framework is closely observed up to the demise of the Council on 31 March 2023. In addition, we would highlight the projected reduction in the level of the Council's useable reserves going forward and would expect Council officers to clearly highlight this potential risk to the medium term financial plans of the successor unitary council.



## Governance

The Council continues to have effective Governance arrangements in place to ensure its business is conducted appropriately. Agenda items for Committee meetings are circulated in advance to allow Committee members sufficient time to review the information and make informed decisions. There is good challenge from Members which we have observed at Overview and Scrutiny (Audit) Committee meetings. The Council has in place effective risk management arrangements – this is an area where we have noted good progress since our appointment as external auditors in 2018-19.

We have identified that Members' declarations in some cases were not up to date and were not reviewed by governance officers for completeness. The Council should obtain declarations of interest from all members as a matter of urgency and ensure that these are collated centrally to enable them to be retained electronically following the demise of the Council on 31 March 2023. We have raised an improvement recommendation in relation to this matter.

It has also been noted that the Chief Executive has been away from work for a period of time, with her role and responsibilities taken on an acting basis by the Programme Director for Place and Resources. We understand that the Programme Director for Place and Resources is due to leave the Council in February to take up a position at another local authority. In addition, the Council's current Monitoring Officer is due to leave on 5 March 2023 and is expected to be on annual leave up until that point. The responsibilities allocated to the three statutory positions of Chief Executive, s151 Officer, and the Monitoring Officer should continue to be fulfilled by relevant senior officers up to 31 March 2023 should any of the substantive post holders no longer to be able to carry out the duties assigned. We have raised an improvement recommendation in relation to this matter.



## Improving economy, efficiency and effectiveness

The Authority continues to demonstrate a clear understanding of its role in securing economy, efficiency and effectiveness in its use of resources. Our work has not identified any significant weaknesses in arrangements in relation to delivering economy efficiency and effectiveness. We have not identified any improvement recommendations within this theme either.



We have completed our audit of your financial statements and issued an unqualified (clean) audit opinion on 16 December 2022, following the Audit Committee meeting on 24 November 2022. Our findings are set out in further detail in Section Nine on page 23.



# 2. Opinion on the financial statements and use of auditor's powers

We bring the following matters to your attention:

## Opinion on the financial statements

Auditors are required to express an opinion on the financial statements that states whether they : (i) present a true and fair view of the Council's financial position, and (ii) have been prepared in accordance with the CIPFA/LASAAC Code of practice on local authority accounting in the United Kingdom 2021/22

We have completed our audit of your financial statements and issued an unqualified (clean) audit opinion on 16 December 2022, following the Overview & Scrutiny (Audit) Committee meeting on 24 November 2022. Our findings are set out in further detail on page 23.

## Statutory recommendations

Under Schedule 7 of the Local Audit and Accountability Act 2014, auditors can make written recommendations to the audited body which need to be considered by the body and responded to publicly

We did not issue any statutory recommendations under Schedule 7 of the Local Audit and Accountability Act 2014.

## Public Interest Report

Under Schedule 7 of the Local Audit and Accountability Act 2014, auditors have the power to make a report if they consider a matter is sufficiently important to be brought to the attention of the audited body or the public as a matter of urgency, including matters which may already be known to the public, but where it is in the public interest for the auditor to publish their independent view.

We did not issue a public interest report under Schedule 7 of the Local Audit and Accountability Act 2014.

## Application to the Court

Under Section 28 of the Local Audit and Accountability Act 2014, if auditors think that an item of account is contrary to law, they may apply to the court for a declaration to that effect.

We did not apply to the court under Schedule 28 of the Local Audit and Accountability Act 2014.

## Advisory notice

Under Section 29 of the Local Audit and Accountability Act 2014, auditors may issue an advisory notice if the auditor thinks that the authority or an officer of the authority:

- is about to make or has made a decision which involves or would involve the authority incurring unlawful expenditure,
- is about to take or has begun to take a course of action which, if followed to its conclusion, would be unlawful and likely to cause a loss or deficiency, or
- is about to enter an item of account, the entry of which is unlawful.

We did not issue an advisory notice under Section 31 of the Local Audit and Accountability Act 2014.

## Judicial review

Under Section 31 of the Local Audit and Accountability Act 2014, auditors may make an application for judicial review of a decision of an authority, or of a failure by an authority to act, which it is reasonable to believe would have an effect on the accounts of that body.

We did not make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014.

# 3. Securing economy, efficiency and effectiveness in the Council's use of resources

All Councils are responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness from their resources. This includes taking properly informed decisions and managing key operational and financial risks so that they can deliver their objectives and safeguard public money. The Council's responsibilities are set out at Appendix A.

Councils report on their arrangements, and the effectiveness of these arrangements as part of their annual governance statement.

Under the Local Audit and Accountability Act 2014, we are required to be satisfied whether the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

The National Audit Office's Auditor Guidance Note (AGN) 03, requires us to assess arrangements under three areas:

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## Financial Sustainability

Arrangements for ensuring the Council can continue to deliver services. This includes planning resources to ensure adequate finances and maintain sustainable levels of spending over the medium term.



## Governance

Arrangements for ensuring that the Council makes appropriate decisions in the right way. This includes arrangements for budget setting and management, risk management, and ensuring the Council makes decisions based on appropriate information.



## Improving economy, efficiency and effectiveness

Arrangements for improving the way the Council delivers its services. This includes arrangements for understanding costs and delivering efficiencies and improving outcomes for service users.



Our commentary on the Council's arrangements in each of these three areas, is set out on pages 7 to 20. Further detail on how we approached our work is included at Appendix B.

# 4. Financial sustainability



## We considered how the Council:

- identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds them into its plans
- plans to bridge its funding gaps and identify achievable savings
- plans its finances to support the sustainable delivery of services in accordance with strategic and statutory priorities
- ensures its financial plan is consistent with other plans such as workforce, capital, investment and other operational planning which may include working with other local public bodies as part of a wider system
- identifies and manages risk to financial resilience, such as unplanned changes in demand and assumptions underlying its plans.

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## Identification of significant financial pressures and building these into Council plans

The Council's annual budgets are approved by full Council in February for the forthcoming financial year. The budget includes: Medium Term Financial Strategy (MTFS) covering at least three years (including the detailed budget for the coming year) with key financial assumptions and risks, Council Tax determination, Reserves and balances, Revenue and capital strategies, Savings and Impact risk assessment including budget pressures and actions to be taken.

The Council continued to demonstrate appropriate financial and budgetary management throughout 2021-22. This is evident from quarterly revenue and capital budget monitoring reports to Policy and Resources Committee (P&R) and the full Council. In addition to regular quarterly reporting, the Council also reports the yearly outturn to P&R and full Council.

The 2021-22 final outturn reported a small surplus of £10k after a transfer from general fund reserves. This transfer from reserves was to cover what had been identified as Covid specific costs of £651k and this was £137k less than the planned 'breakeven' budget. Additional grants of £177k were also received meaning that after accounting for the £10k surplus, the final drawdown on reserves was £464k. This represents an improvement from the £788k originally budgeted. The base budget included a savings target of £377k, which overall formed part of the underspend and resulting small surplus.

For 2022-23, the Council set a balanced budget which requires £1,907k from general fund reserves and includes planned savings delivery of £82k. This usage of reserves was subsequently increased by £258k to £2,165k for the reasons noted below. With this budget being set and approved in February 2022, this was prior to any significant increase in the UK rate of inflation. This picture developed during 2022-23, with the impact of inflation leading to c£550k of cost increases being identified, attributed to utility costs and the proposed national pay award for local authority officers. This was mostly offset by increases in investment incomes, following several raises in interest rates, and higher income from the sale of materials to be recycled with a net increase of £76k reported at Quarter 1. A similar level of inflation risk was reported at the end of Quarter 2, with an overall increase of £105k from budget. This had increased to £191k by the end of Quarter 3. Overall, the level of investments held and the rises in interest income earned during 2022-23 appears to have largely shielded the Council from material inflationary budget pressures.

As at month nine (December 2022), the Council is showing a net £169k deficit or overspend against the budget. At the time of producing this report, the Council is off track to achieve its financial targets for 2022-23. However, the overall useable reserves balance is forecast to be higher at 31 March 2023 than initially forecast by £1.16m as a result of lower usage of reserves balances during 2022-23. This is principally due to lower capital spend than anticipated due to slippage in the capital programme. Since this has arisen as a result of slippage, and therefore is not a true underspend, these projects still require funding over the term of the current MTFS. Once the capital programme slippage is accounted for by reducing usable reserves, usage of useable reserves is £1.157m higher than forecast

The Strategic Reserve, intended to be used to support short-term budget gaps and Council priorities, is forecast to show a debit (negative) balance at 31 March 2023. The Council intended to use £1.9m of this reserve per the MTFS, however, this was increased in the budget to £2.165m as a result of freezing council tax (impact £108k) and allocating of £150k to fund community grants. Subsequently, this amount has further been increased to £2.5m following the allocation of £350k to cover the unplanned cost of the national pay award. This forecast reserves position does not include the £169k in year deficit, however, there is expected to be a £100k under-utilisation of the £500k Local Government Reorganisation allocation and therefore, this may be utilised to support the overall outturn position of the Council for 22/23.

Whilst the Authority has traditionally had a healthy level of General Fund reserves and whilst current levels may look appropriate and sufficient to support the 2022/23 outturn, considering the current run rate on the use of reserves to support the revenue position, future reserves may be exhausted by the end of 2025 if this rate is sustained. Given the Council is demising as a statutory body on 31 March, this risk and issue will be a matter for the successor Authority and we would expect management to fully brief the successor body of the implications of these projections. The Council is also expected to have a general reserve of £3.5m at 31 March 23 which is £2.5m above minimum levels set in the budget.

| Forecasted use of strategic reserve                      |                   |
|--|-------------------|
| Balance at 31/03/2022                                    | £1,530k           |
| Budget gap to be funded from reserves per MTFS for 22/23 | £(1,907k)         |
| Impact of freeze in council tax                          | £(108k)           |
| Allocation of community grants                           | £(150k)           |
| Impact of unplanned national pay award                   | £(350k)           |
| Forecasted balance at 31/03/2023                         | £(985k) (deficit) |

# Financial sustainability

## Plans to bridge the Council's funding gaps and identify achievable savings

Over recent years, the Council has developed a good track record of delivering efficiencies to meet funding gaps whilst identifying achievable savings. During this time, the Council has acknowledged that using reserves to bridge the Council's funding gaps is not a sustainable financial management strategy. Therefore, the focus has been on setting realistic savings targets in the budget plans and monitors the progress to achieve those targets.

The Council's annual budget focusses on savings targets. Savings are identified and built into the budget. The savings are clearly reported as an appendix to the budget. In some cases, these are reductions which can be applied without any further action as they reflect an updated spend pattern or have been planned for some time.

The MTFS identifies any gaps in funding to meet expenditure forecasts. The quarterly monitoring report includes progress on the delivery of efficiencies and any shortfall is included within the overall forecast. The Council's Efficiency Programme forms part of the MTFS process and follows the approved governance arrangements attached to it.

The Council implements a budget timetable to allow all Members to consider efficiency proposals before they are formally approved in February each year by P&R and Full Council.

Savings are approved through the Strategic Management Board (SMB) before being put forward to Members for consideration. As a result of these discussions, any additional comments / proposals originating from Members go through the SMB route again to ensure officer consideration around achievability, impact on key services and Council priorities before they are discussed and finally approved or deferred.

This is the final year for setting the budget for the Council given the new unitary council for North Yorkshire will come into effect from 1 April 2023. In order to assist the production of an emerging "shadow" financial strategy for the new unitary council it has been determined, across all eight councils, that a medium term financial projection will take place up to at least 2024/25.

The latest MTFS, dated February 2022, indicates material budget gaps between years 2023/24 and 2024/25 aggregating to c£3m. This MTFS indicates further use of reserves to fund the budget gap beyond 2022/23 and those projections end with c£1.5m of useable reserves from a total of £10m projected at the 31 March 2023. This would represent a significant reduction in the reserves level of the Council and a resulting weakening of the financial legacy that will be bequeathed to the new unitary council.

A £1m balance is considered by the s151 Officer to be the minimum working balance for General Balances based on the Council's revenue budget. Senior finance officers are of the view that reserves are adequate for 2022/23, however, due to the limited visibility beyond 2022/23, it cannot be precisely forecasted how the estimated shortfall will deplete the level of available reserves up to the end of the current MTFS. It is noted that there is limited opportunity to deliver a significant additional savings programme since no re-procurement exercises will take place prior to the demise of the Council. These challenges will be a matter for the new council for North Yorkshire to consider as part of their medium term financial planning.

Given the demise of the Council on 31 March 2023, we do not consider it appropriate to raise a formal recommendation, however, it is considered appropriate to bring this to the attention of Members as part of their oversight and scrutiny function over the Council's finances, and to ensure these issues are fully discussed as part of the transition to the new unitary North Yorkshire Council.

## Plans its finances to support the sustainable delivery of services in accordance with strategic and statutory priorities

The Council has a Plan up to 2024 with four key priorities. They are; communities, economy, environment and organisation. The plan is supported by number of key strategies /drivers.

- Local Plan
- Medium Term Financial Strategy (MTFS)
- Commercial Strategy
- Capital Programme and Treasury management
- Ryedale Homelessness and rough sleeping review and strategy.

Other key plans, such as the Climate Change Action Plan, are also routinely monitored because of their importance in shaping the district.

A governance and monitoring framework is also in place to support this strategic work. This includes the Council's constitution, performance framework and its underpinning policies, operating procedures, service planning, budget monitoring and delivery programmes.

There is a link between these plans and the financial plans through the annual budget and the MTFS. This is executed mainly through the impact risk assessment to Council plans and the capital programme which are both part of the MTFS that is updated every year. Quarterly finance monitoring to the P&R and the Council then captures the delivery of these plans and any mitigating actions with reasons, if the delivery is delayed.

The Council had a Strategic Reserve in place to manage and use for temporary or one-off costs in 2022/23. Specific amounts were set aside and taken to the Strategic Reserve for a number of projects in order to resolve the proposed budget gap. Such Council Plan priorities to be funded from this reserve for 2022-23 include tackling inequalities, financial inclusion, cleaner streets and community safeguarding.

Overall there are arrangement in place to support the delivery of the Council Plan together with its financial plan.

# Financial sustainability

Plans its finances to support the sustainable delivery of services in accordance with strategic and statutory priorities (continued)

## Local Government Reorganisation – North Yorkshire (LGR)

On 21 July 2021, then Secretary of State for MHCLG (now DHLUC) outlined the Government's decision on how local councils will change. The current county, district and borough councils in North Yorkshire will be replaced with a single unitary council in 2023. The unitary authority will deliver all services across the whole of the current county footprint.

This significant change in the local authority structures across North Yorkshire was subject to parliamentary approval via a Structural Changes Order (SCO). The North Yorkshire (Structural Changes) Order 2022, 2022:328, will result in the current County Council and seven District/Borough councils in North Yorkshire coming together to form a single new unitary council on 1 April 2023.

STATUTORY INSTRUMENTS

2022 No. 328

LOCAL GOVERNMENT, ENGLAND

The North Yorkshire (Structural Changes) Order 2022

### Financial Challenges due to LGR and maintaining a robust financial position up to the point of transfer

We understand work is ongoing in relation to pulling together financial information and identifying key systems as well as reviewing contractual arrangements to ensure essential services continue uninterrupted, while avoiding duplication and making savings. No significant and material financial issues have been identified by the Council to date arising from the LGR process and this appears to be being appropriately managed by finance officers at the Council.

The Council has set aside £500k to deal with the additional costs arising from LGR in 2022/23. This funding is to enable LGR related activities to be undertaken and to backfill the time of officers working on LGR so that their normal duties continue to be carried out. A total of £290k of this funding had been allocated at the end of Quarter 3 (December 2022).

Key elements of the amounts allocated to date include additional short-term posts across services to meet the capacity to fulfil both the 'day job' and LGR workflows. We understand that some of the £210k yet to be allocated will also be used to deal with any redundancy and transformation costs associated with LGR likely to be incurred in Quarter 4 of 2022/23. We would expect any such costs to be presented at P&R Committee meetings and Full Council, as required, in order to obtain the necessary approvals prior to any payments being made.

Options for harmonising existing key policies such as council tax are also being worked up, so residents can be consulted in time to provide a single approach from day 1 of the new council. We also understand there are plans for an early shadow budget for the new council for 2023-24 and this is being discussed as part of the Working Group.

Finance officers continue to work across various integration projects as part of the finance workstream including accounts payable, accounts receivable, banking, income management system, main accounting system and treasury management.

The responsibility remains with the Council for planning and managing its finances to support sustainable delivery of services in accordance with the strategic and statutory priorities for the people of the district until 31 March 2023.

As indicated on page nine, the Council has a history of a healthy level of general fund reserves. This financial position combined with the LGR timescale and the end of the Council as a separate statutory body, could pose a potential risk of the Council incurring excess expenditure and reducing its reserves position in the final period.

Therefore, it will be important that the good performance on financial and budgetary controls experienced at the Council in recent years is maintained through to 31 March 2023. Any requests for additional use of reserves and increases to expenditure should continue to be reviewed against clear business cases, ensuring that appropriate due process and governance checks are maintained in the run up to the end of the Council. As part of the LGR framework, the Council must also obtain approval for new capital schemes from NYCC, which is in place to reduce the risk of elevated spending in the final period.

Members of the Council will still have a fiduciary duty to public monies and the local taxpayer up to 31 March 2023, so resources should continue to be prioritised based upon key needs and any additional non statutory expenditure should be scrutinised appropriately prior to being committed.

In the latest MTFs, the highest scored risk has been identified as insufficient resources for officers to deal with competing demands. In the remaining time that the Council continues to exist, it remains crucial that finance officers continue to monitor and manage the financial position up to the date that services, assets and liabilities are transferred.



# Financial sustainability

## Financial plans are consistent with other plans such as workforce, capital, investment and other operational planning

The Council's financial strategy provides the financial framework to deliver the Council Plan. As previously indicated this is through the budget and the MTFs. Our review of the MTFs indicates it covers other strategies such as pay policy statement, reserves, treasury management and capital investment strategies.

The purpose of the pay policy statement in the budget report is to provide transparency with regard to the Council's approach to setting the pay of its employees, by identifying:

- the methods by which salaries of all employees are determined
- the detail and level of remuneration of its most senior staff i.e. 'chief officers', as defined by the relevant legislation
- the committees responsible for ensuring the provisions set out are applied consistently throughout the Council and recommending any amendments to the full Council.

Management of the Council's debt is governed by the Treasury Management Strategy (TMS) and Prudential Indicators which aim to ensure the Council's capital expenditure plans are prudent, affordable and sustainable, with decisions on borrowing taken in light of spending plans and available funding, cash flow needs and interest rates (current and future forecasts).

We have seen regular reporting on the Council's TMS and Annual Investment Strategy to the Overview and Scrutiny and the P&R Committees. These reports also cover the Council's Minimum Revenue Provision (MRP) Strategy. MRP is an amount set aside to repay debt in accordance with the approved policy within the TMS.

The current policy is to charge MRP for assets included within debt liability over the useful life of the asset or finance lease term. This is in line with the current regulatory requirements for the Council. The Council's annual budget covers the TMS and the MRP and this is a clear indication of aligning financial plans with capital and borrowing plans. The MRP charge for 2021/22 falls at the prudent end of our expectations with no specific matters to report.

Overall, our work has indicated that financial plans are consistent with other plans with no significant weaknesses identified.

## Conclusion – Financial Sustainability

Overall, we are satisfied the Council has appropriate arrangements in place to ensure it manages risks to its financial sustainability. We have not identified any risks of significant weaknesses and the Council's current reserves position is healthy for a council of its size. We have identified no formal improvement recommendations due to the limited time for which the Council will continue to exist as a standalone body, however, it remains important that financial monitoring continues to be carried out and the financial control framework is closely observed up to the demise of the Council on 31 March 2023. In addition, we would highlight the projected reduction in the level of the Council's useable reserves going forward and would expect Council officers to clearly highlight this potential risk to the medium term financial plans of the successor unitary Council.

## Managing risks to financial resilience

The Council regularly reviews the key assumptions and risks that underpin its financial resilience. As part of the MTFs and there is section for the impact on key challenges and risk assessment. It identifies the risks, the consequences if the risks materialise, likelihood of this happening, the impact, any mitigation proposed, and how likely it can be mitigated. This is evident from the MTFs approved by the Council and published on the Council's website.

Any changes to the assumptions during the year are captured in quarterly management accounts reporting which covers actions taken with revised forecasts as applicable.

The Council's reserves strategy is also planned over the period of the MTFs, bringing together long-term resource projections with the Council's capital investment proposals. The MTFs and reserve strategy are live documents constantly reviewed and updated as circumstances dictate.

There is a risk over the sustainability of reserves over the medium term as identified on page 9. This MTFs indicates further use of reserves to fund the budget gap beyond 2022/23 and those projections end on 31 March 2025 with c£1.5m of useable reserves from a total of £10m projected at the 31 March 2023. Should this occur as forecasted, this will represent a significant decrease from the c£15m reserves balance reported in the financial statements at 31 March 2022. This is a risk that will need to be highlighted and mitigated by the successor unitary Council.

Overall, our experiences of attending Overview and Scrutiny (Audit) Committee meetings, review of budget reports and the MTFs, and our cumulative knowledge gained through auditing the Council's financial statements, indicate risks to financial resilience are managed well at the Council.

However, there are some risks that are emerging over the medium term but given the Council will only remain in existence for a further month at the time of writing this report, this is clearly a matter for the new North Yorkshire Council to consider when it produces its medium term financial strategy.



# 5. Governance



## We considered how the Council:

- monitors and assesses risk and gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud
- approaches and carries out its annual budget setting process
- ensures effective processes and systems are in place to ensure budgetary control; communicate relevant, accurate and timely management information (including non-financial information); supports its statutory financial reporting; and ensures corrective action is taken where needed, including in relation to significant partnerships
- ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency. This includes arrangements for effective challenge from those charged with governance/ O&S (Audit) Committee
- monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of staff and board member behaviour (such as gifts and hospitality or declaration/conflicts of interests) and where it procures and commissions services.

## Monitoring and assessing risk

The Council's strategic risk management arrangements have been reviewed and improved since 2018-19, when the current Chief Executive and s151 Officer took office at the Council. At the time of writing this report, there are two months remaining until the planned demise of the Council. It is important that risk management remains in focus in order to hand over affairs to the new North Yorkshire Council in an orderly manner.

The Corporate Risk Register (CRR) comprises risks for the Council as a whole, assigned to designated officers, with appropriate counter-measures and an action plan was established for each key risk.

The CRR is formally reviewed by Overview & Scrutiny Committee (O&S) twice a year and also shared with the Strategic Management Board for check and challenge and this has continued through 2021/22 and into 2022/23. Policy and Resources Committee receives updates from O&S in relation to the CRR and provide appropriate input through discussions. Officers are involved in developing the CRR, which is then scrutinised and challenged by members. An update on the CRR is on the O&S forward plan for February 2023 and this will give further assurance on appropriate risk management up to the planned demise of the Council on 31 March 2023.

The current Council Plan 2020-2024 is supported by other strategies (see page 10) and these strategies identify risks to achieving those respective goals. This is an indication that the Council Plan and strategies have been developed in a manner that associated risks are considered and then captured by the CRR. On the CRR, all risks are colour coded and this captures the risks of delivering the Council's key objectives and plans.

The CRR has a detailed description of the risk, risk owner, consequences if the risk is not mitigated, proactive controls in place to mitigate the risk, reactive controls in place, mitigating actions, and the original, current and target of where the risk should be when actions are taken.

The Council has Internal Audit and Counter Fraud functions which are both provided by Veritau North Yorkshire Limited, this engagement has been in place for several years.

Internal Audit examines and evaluates the adequacy of the Council's system of internal controls on a risk assessment basis and engages with management and reports its finding to the O&S on a regular basis through progress reports and Head of Internal Audit reports and this feeds into the Council's Annual Governance Statement (AGS).

The Counter Fraud service aims to take action against any fraud directed against the Council, to provide a deterrent to those seeking to defraud the Council, and to prevent fraud by raising awareness of the issues internally and making sure latest compliance standards are adhered to by the Council.

Our observations on attending O&S (Audit) meetings and review of Council's AGS indicates that there are adequate arrangements in place to monitor and assess risks from the Internal Audit and Counter Fraud functions at the Council. We have not identified any significant weaknesses reported by Internal Audit or Counter Fraud.

# Governance

## How the Council approaches, carries out its annual budget setting process, and processes and systems in relation to budgetary control

There is an established approach and timetable to setting annual budgets at the Council. This starts from the end of August in the previous year until the budget is approved by full Council by February the year after. This can be summarised as below:

- Preparatory work – key messages regarding approach and process; pay budgets rolled forward based on approved inflation considerations on actuals previous year – taking place at the end of August by the main finance team led by the s151 Officer
- Detailed budget requirements including savings, commitments, growth, strategic programmes – September to October by Management Teams/Budget Managers
- Consideration of the financial strategy and intended timescales – end of September at P&R Committee input /discussion and update the budget plans

Further consideration of financial strategy and intended timescales – early October with full Council input /discussion and update, including Council Plan briefing updates that is linked to the forthcoming budget

Update Financial Strategy including any initial proposals and prioritisation, and agree Public Consultation – early November with P&R Committee

- Public Consultation, feedback and update the plans/budget in line with public consultation – mid-November to mid-December
- Update the financial strategy – at full Council in December after public consultation
- Budget and Council Tax proposals agreed for submission to Council – January, present to P&R Committee
- Approval of the Budget by the Council – February.

Once the budget is approved, there are quarterly management accounts presented to full Council, P&R and O&S. This captures the budget against the actual performance and any mitigating actions. Then the final outturn report is issued to the full Council and the P&R, generally in July, four months after the year end.

Overall, our review and audit experiences as Council's external auditor indicate that there are appropriate arrangements in place in setting, monitoring and reporting the annual budget.

## How the Council makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency

All key decisions are taken at Council and /or P&R Committee level. The P&R Committee has the responsibility for the establishment of corporate policy and budgets.

In order to gain a decision from the Council or P&R, a report must be produced. These reports are in a set format to ensure that all relevant information is included within the report for the decision makers to make an informed judgement and decision. These reports go through a review and approval process including finance, HR, legal, procurement and the Senior Management Board prior to presentation to the Council or P&R Committee.

The standard report format covers purpose of the report, recommendations and reasons for the recommendations, any significant risks associated and a link to Council's Plan. Senior Officers of the Council are named in the reports, and they will typically present the reports to the Council or P&R when they are seeking approvals on proposals. This makes it clear that they support the proposal being put forward and that they stand behind that decision for Members to consider, ask questions and check and challenge the content of reports.

The Council adopts the appropriate decision making style to suit the situation, where possible the Council aims to be strategic in its decision making but clearly there are scenarios like floods or Covid where the Council needs to be reactive in its decision making.

The Chief Executive and the s151 Officer both sit as members of the Senior Management Board. This gives assurances to the Members that key decisions and reports that are coming to committees are prepared and reviewed by the senior officers of the Council. Although as noted in the Executive Summary, the Chief Executive is currently away from work and her duties are being carried out by other senior colleagues.

As regular attendees of O&S (Audit Committee), we have noted how management have been challenged on reports, and constructive and objective discussions between management and those charged with governance regularly take place.

# Governance

## How the Council makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency (continued)

### Local Government Reorganisation (LGR) – North Yorkshire

LGR in North Yorkshire will provide new opportunities and also challenges to people of Ryedale District and to the Council itself. To plan for this significant change, we noted there is a senior officer-led Implementation Team of key officers from all organisations, covering 15 workstreams, including corporate governance, finance, human resources, housing, economic development and others.

As part of all the existing councils' commitment to collaboration and LGR, the leaders /or designated representatives of all eight councils in North Yorkshire are now meeting as an interim Executive Board. This Board will manage the change programme on other different workstreams. Some examples include, serving the residents, speaking with one voice and overarching principles of one clear vision and shared goals for the new council.

In April 2023, less than two months from now, the new North Yorkshire Council will take over providing public services for every resident, household and community in the County. This new organisation will replace the county council and seven district/borough councils, which currently operate.

Creating economic growth for North Yorkshire is one of the biggest opportunities afforded by LGR and the creation of the new Council. It also comes at a crucial time to aid the recovery from the pandemic and the current economic headwinds. This would provide potential opportunities for supporting business growth, generating inward investment, potential improvement in employment and skills agenda and prioritising regeneration.

The areas that may highlight as potential opportunities will also bring challenges, such as, in governance, financial planning/management and managing the resources effectively of eight former separate organisations. Any benefits arising from the LGR will not happen overnight and these will only be visible when all systems and structures are fully embedded. This will take time, effort and resources from all the local authorities involved.

According to the current plans, we understand there will be six area committees based on parliamentary constituencies, which will be made up of all the unitary councillors from that area (approximately 15-16 in each area). These will make local decisions on matters like licensing; hold the new Council's executive to account and support community ambitions and priorities. In the elections in May 2022, ninety councillors were elected. They will serve for five years (not the usual four), and will play a key role in shaping the new unitary council and the services it provides locally.

As indicated, LGR could pose challenges to the Council's governance arrangements and operational capacities in the period up to 31 March 2023 as the Council transitions into the new unitary council for North Yorkshire.

We understand various ongoing workstreams in preparation for the unitary council on 1 April 2023 involves senior management of the Council. Given that senior officers of the Council have been 'dual running' their commitments over the past year and into the remaining months, there is a risk that the demands of preparations for the new unitary council, coupled with the need to deliver the 'day job' of the operational performance of Ryedale Council could place a significant burden on officers. There is also a risk that some senior officers vacate their posts in advance on the 1 April 2023 to pursue opportunities at other organisations.

Based on our observations during the year and from discussions with senior officers, it would appear that there has been no significant impact on the Council's day to day operations from the requirements to prepare for LGR.

It remains important that officers continue to follow proper governance procedures to ensure that decisions made by Members at Full Council and P&R Committee continue to be scrutinised through the proper governance channels in place at the Authority. From our review of P&R minutes and our observations at O&S (audit), the role of officers in this has continued during 2022.

We recognise there may be a need for workstreams to be progressed in a timely manner given the remaining time that the Council will exist as an standalone autonomous body, however, Members have a fiduciary duty to public monies and the local taxpayer up to 31 March 2023 and proper governance procedures aid in fulfilling such duties.

We understand that currently the role of Chief Executive is being filled on an acting basis by the Programme Director for Place and Resources. The responsibilities allocated to the statutory positions of Chief Executive, s151 Officer, and the Monitoring Officer should continue to be fulfilled by other senior officers up to 31 March 2023 should the substantive post holder no longer to be able to carry out the duties assigned.

We have, therefore, raised a recommendation for the Council to ensure that the duties assigned to the three statutory roles continue to be carried out at the Council up until the planned demise on 31 March 2023.

# Governance

## How the Council monitors and ensures appropriate standards are achieved

The Council's governance arrangements provide a framework upon which all relevant standards and legislative requirements are considered and addressed. The Council's Constitution and Officers Code of Conduct clearly set out roles and responsibilities and processes to be followed with regards to declaration of interests and offers of gifts and hospitality.

The Council's Annual Governance Statement and governance framework includes consideration of the legal and regulatory framework throughout. The Council has established a Corporate Information Governance Group (CIGG) in order to address the requirements of the General Data Protection Regulation (GDPR) which came into effect in 2018. The Council's Senior Information Risk Owner (SIRO) is the Head of Corporate Governance (Monitoring Officer). The Council's vision and values set the standards of behaviour expected by officers and Members.

The Council's constitution, which was updated in January 2021, sets out the form and function of the executive and the roles of individual officers and Members to ensure they act lawfully and meet all regulatory standards in carrying out their duties.

The Council's local code of governance (which is consistent with the seven principles set out in the CIPFA / SOLACE Framework for Delivering Good Governance in Local Government) sets out the expectations in relation to maintaining good governance and the appropriate behavioural traits of individuals when conducting their duties. These are further supported by individual member and employee codes of conduct which also establish the arrangements in relation to the recording of gifts, hospitality and conflicts of interest.

From our work performed, inquiries from management, including review of Council's Annual Governance Statement, we have not indicated any evidence of significant non-compliance with the Council's constitution.

The Council has a Officers Code of Conduct and Members Code of Conduct. The Code of Conduct for officers is based on key principles arising from the work of the Nolan Committee on standards in public life; it outlines the minimum standards that all Council employees, casual workers, agency staff, contractors and volunteers must adhere to.

The purpose of this Code is to promote consistency and make all employees aware of their responsibilities whilst engaging in work for the Council, by specifying standards of behaviour and by clearly defining rules concerning official conduct.

The Members Code of Conduct, has been designed to support the Council's democratic role, encourage good conduct and safeguard the public's trust in local government and the Council.

There have been incidents relating to Members' behaviour throughout the year as highlighted in the minutes of O&S (audit) on 21 April 2022. The Chair of the O&S Committee raised the issue of Member Conduct during Council meetings and this was followed up by the Head of Corporate Governance (Monitoring Officer). We would like to take this opportunity to remind Members of their duty to comply with the Members Code of Conduct up to the planned demise of the Council in March 2023.

The Members Code of Conduct indicates the following:

- A register of Members' interests will be maintained by the Council's Monitoring Officer, which will be available for public inspection. A Member must provide the Monitoring Officer with written details of relevant interests within 28 days of their election, or appointment to office using the register of interests form. Any changes to those interests must similarly be notified within 28 days of the Member becoming aware of such changes. A copy of the register will be available for public inspection and will be published on the Council's website.

The Council's website has a published Register of Interests for some Members. Our work on a sample basis indicated that the date was not clearly indicated in the Register of Interests published on Council's website and therefore we were unable to assess when the Register was provided to the Monitoring Officer to assess the 28 days compliance required by Members Code of Conduct requirements.

Also, from discussions with Corporate Governance officers, it is understood that there is no operational requirement for Members to submit declarations annually and no check and balances in place to ensure that a current declaration is held for all Members. The Council's website supported this claim on the basis that whilst there were many declarations available for the Planning Committee, there were very few present on the Council's website for Members of other committees such as Policy and Resources and Overview and Scrutiny.

We have also identified one instance where members do not appear to have declared relevant interests at the start of Council meetings. During the P&R committee on 29 July 2021, funding for the Milton Rooms was discussed, and no declarations on interest were made during the meeting. Two Members are ex-directors of the Milton Rooms and one of them appeared to be in attendance at which funding for £307k was awarded. As part of good governance procedures, it remains important to declare relevant interests at the beginning of Council meetings. We have raised a recommendation on this matter.

## Conclusion – Governance

We have not identified any significant weaknesses in respect of the Council's governance arrangements. Overall, we are satisfied the Council has appropriate arrangements in place, including for budget setting and risk management. Our work identified two improvement recommendations to further enhance the Council's governance arrangements prior to the demise of the Council on 31 March 2023 – these are set out overleaf.

# 6. Improvement recommendation 1



Governance - Ongoing fulfilment of duties prescribed by statute

## Recommendation

The Chief Executive is currently on long term leave with their duties being fulfilled by the Programme Director for Place and Resources. We understand that the Programme Director for Place and Resources is due to leave the Council in February to take up a position at another local authority.

In addition, the Council's current Monitoring Officer is due to leave on 5 March 2023 and is expected to be on annual leave up until that point. As with the Chief Executive position above, the Council will need to ensure an appropriately qualified and experienced individual is put in place as Monitoring Officer to 31 March 2023.

We recommend the Council ensures that the duties allocated to the three statutory positions (Chief Executive, Monitoring Officer and Section 151 Officer) continue to be appropriately carried out up to the point that the Council demises on 31 March 2023. Clear succession and delegation plans should be in place should any of the three statutory post holders be unavailable.

## Why / impact

The Local Government and Housing Act 1989 mandates the appointment and designation of a Chief Executive and Monitoring Officer. It is the role of the Monitoring Officer to report on matters they believe to be illegal or amount to maladministration, to be responsible for matters relating to the conduct of councillors and officers and, to be responsible for the operation of the Council's constitution. It is the role of the Chief Executive, also known as the Head of Paid Service, to ensure that all the authority's functions are properly co-ordinated as well as organising staff and appointing appropriate management.

Section 151 of the Local Government Act 1972 requires local authorities to make arrangements for the proper administration of their financial affairs and appoint a S151 Officer, also known as a Chief Financial Officer (CFO), to have responsibility for those arrangements.

## Auditor judgement

These are statutory posts and therefore, as a matter of compliance, there should be an officer continuing to conduct the relevant duties whilst the Council remains in existence.

## Summary findings

We understand that currently the role of Chief Executive is being filled on an acting basis by the Programme Director for Place and Resources. The statutory positions of Chief Executive, s151 Officer, and the Monitoring Officer should continue to be exercised in full up to 31 March 2023. These statutory positions are a key cornerstone of the Council's governance procedures and hence their importance in operating appropriately through to the Council's demise.

## Management Comments

*Agreed. Arrangements have been made to ensure that the Council will have postholders (including new temporary appointments) to cover all three statutory roles. There will also be some acting arrangements for those senior posts that will be come vacant before vesting day.*

The range of recommendations that external auditors can make is explained at Appendix C.

# Improvement recommendation 2



Governance – update Members declarations of interest

## Recommendation

The Council should obtain declarations of interest from all Members as a matter of urgency and ensure that these collated centrally to enable them to be retained electronically following the demise of the Council on 31 March 2023. Full disclosure of any related party transactions between the Council and Members' interests should be included in the 2022-23 statement of accounts.

## Why / impact

A conflict of interest could be defined as any situation in which an individual's personal interests or responsibilities may, or may appear to, influence their decision-making.

When a conflict of interest is identified, it is the responsibility of the individual to disclose the interest. At meetings the individual must make a declaration if there is a conflict of interest and in most instances it is appropriate for that individual to be removed from the decision making on that particular issue.

Since up to date declarations do not appear to be held and cannot be provided by the Council, conflicts of interest may not be identified and appropriately dealt with.

## Auditor judgement

It is important to hold current declarations of interest as a matter of course. Through not doing this, the Council is potentially hindering transparency in the decision making process of members and committees, and exposes the Council and Members to reputational damage. This is also not compliant with the Council's own Code of Conduct for Members.

## Summary findings

The Council's website has a published Register of Interests for some Members. Our work on a sample basis indicated that the date was not clearly indicated in the Register of Interests published on Council's website, and therefore we were unable to assess when the Register was provided to the Monitoring Officer to assess the 28 days compliance required by Members Code of Conduct requirements.

Also, from discussions with Corporate Governance officers, it is understood that there is no operational requirement for Members to submit declarations annually and no check and balances in place to ensure that a current declaration is held for all Members. The Council's website supported this claim on the basis that whilst there were many declarations available for the Planning Committee, there were very few present on the Council's website for members of other committees such as Policy and Resources and Overview and Scrutiny.

## Management Comments

*Agreed. The Council will obtain declarations of interest from all Members as a matter of urgency and ensure that these collated centrally to enable them to be retained electronically following the demise of the Council on 31 March 2023. Full disclosure of any related party transactions between the Council and Members' interests will be included in the 2022-23 statement of accounts.*

The range of recommendations that external auditors can make is explained at Appendix C.

# 7. Improving economy, efficiency and effectiveness



## We considered how the Council:

- uses financial and performance information to assess performance to identify areas for improvement
  - evaluates the services it provides to assess performance and identify areas for improvement
  - ensures it delivers its role within significant partnerships and engages with stakeholders it has identified, in order to assess whether it is meeting its objectives
- where it commissions or procures services assesses whether it is realising the expected benefits.

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**Ryedale District Council celebrates successful conversion of former Norton pub into eight flats**

## Performance review, monitoring and assessment

The Council adopted its 2020-24 'Council Plan' in September 2020 and has developed a corporate programme and underpinning performance framework to support its delivery.

There was quarterly in year reporting to Policy and Resources Committee on performance, and including an assessment of the Council's performance against key performance indicators (KPIs). These provide a narrative on progress made in priority areas and against KPI targets. KPIs which miss target for two or more quarters running are referred to Overview and Scrutiny Committee for review.

The reporting is clear on areas of strong performance and also areas where improvement is required. These included maintaining business as usual in core service areas such as housing benefits and continuing to invest in the environment and economic development.

The Council has also enjoyed success in creating affordable homes with one example pictured to the left. 90 have been delivered in Q1 & Q2 compared with an annual target of 75.

We noted as at Quarter 2 (September 2022), recycling rates at a headline level were broadly on target, however, composting recycling rates were slightly behind target (28% Vs 30% target), however, this is not considered to be a key matter given the Council's remaining time as a standalone body. This will be a matter for the new North Yorkshire Council to consider. Other than composting above, no KPIs have been identified that are behind target at the time of writing.

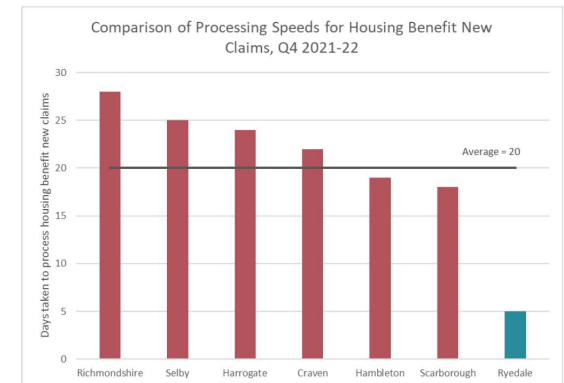
The Council acknowledges that full delivery of the 2020-24 Plan will not be possible given the Government's decision to implement local reorganisation (LGR) in North Yorkshire on 1 April 2023. It may be appropriate to consider which elements of the RDC plan can be taken forward into the plan of the new North Yorkshire Council. It is important the Council continues to closely monitor performance through existing arrangements, to ensure core service delivery is not interrupted in the run up to the LGR transaction date.

## Benchmarking

The Council makes effective use of benchmarking where relevant. Council departments have their own arrangements to look at benchmarking and share best practice across the North Yorkshire districts and boroughs. This takes place at both an operational and strategic level. There is regular contact between local Section 151 officers to share best practice and where appropriate, consultants are jointly procured to show local comparisons.

A number of the Council's KPIs are based on targets which are set by central government or other independent authorities. These also benchmark the Council against similar authorities and identify areas of strong performance and potential areas for improvement. An example of good performance on housing benefit claims is shown below.

Graph 1 – Council comparisons of new HB claims processing speed



Whilst the Council does undertake benchmarking against other local authorities, this could also be expanded to capture further areas of improvement. Given the timescales remaining for Ryedale, we would expect that future benchmarking will take place by the new unitary council. The new council will be able to benchmark against other unitaries, including those that have recently gone through their own LGR (e.g. Buckinghamshire) or are currently going through a similar LRG process (e.g. Cumbria).

# Improving economy, efficiency and effectiveness

## Partnership working

The Council continues to work with partners as it moves toward LGR and it remains important that it continues to work effectively with all partners and ensures the strong arrangements and relationships established in this area are transferred to the new North Yorkshire Unitary Council.

The Council's most significant partnership is with NYCC. A collaboration agreement is in place which outlines how the councils will work together in service delivery. This arrangement has facilitated the sharing of resources and expertise. For example, the Chief Finance Officer (section 151) is also an Assistant Director for Strategic Resources at NYCC. The Council's Overview and Scrutiny Committee will also periodically look at individual services.

There are a number of other examples of joint working with local government partners in the county. The North Yorkshire Building Control Partnership provides a building control service on behalf of five councils. Ryedale acts as the host authority in this arrangement which includes Selby DC, Hambleton DC, Scarborough BC and Richmondshire DC. Veritau North Yorkshire Ltd provides an internal audit service for a number of local authorities in the region. Ryedale District Council is a full shareholder, alongside other districts in the region. Other key partnerships include Sports & Leisure Management Ltd who run the Council's leisure facilities and the North York Moors National Park Authority. The Council has strengthened its monitoring of these joint working arrangements in recent years and this history of partnership working places the Council and its partners in a good position to deliver LGR in April 2023.

## Local Government Reorganisation

The Council is engaged with LGR and the proposed creation of a unitary council in North Yorkshire. The current county, district and borough councils in North Yorkshire will be replaced with a single unitary council for the start of 2023-24. The unitary council will deliver all services across the whole of the current county footprint, with the exception of the City of York. The LGR agenda is progressing at pace, with the Structural Changes Order which formally creates the new Council through Parliamentary approval and published. In line with the creation of the new Council, this will come into force on 1 April 2023. It is widely acknowledged that, the transformation will continue for a significant period after this date.

The Council is contributing to the structures which have been set up to deliver LGR. A senior officer-led 'Implementation Team' has been put in place which includes all of the district and borough council chief executives, alongside the county council's management board. An 'Implementation Board' provides oversight of the officer team's progress and direction. All eight councils have an elected leader or political representative on this board. 15 core work streams have been set up to establish and drive the key actions and priorities for each area to ensure the new council is safe and legal from day one. Ryedale is sponsoring the organisational development workstream.

The Ryedale Chief Executive, who is leading on the organisational development workstream attended Local Government Reorganisation Implementation Executive meetings during the year to update on the progress in relation to the workstream. This workstream continues to be progressed by the Acting Chief Executive.

The workstream is focussed on some key areas considered important for future success including leadership, health, well-being, resilience and equality, diversity and inclusion. Alongside this, it will be looking at the new organisation's approach to working styles/ways of working. It is also focusing on developing tools to support knowledge, skills and confidence throughout the change process such as a manager toolkit, an effective intranet and regular 'Pulse' surveys.

NYCC are leading on other aspects of the transition including ensuring the appropriate structures and workstreams are in place on Day 1 to ensure the continuity of service provision.

Internally, the Council has introduced structures to ensure it can deliver LGR whilst maintaining 'business as usual' statutory core services. Whilst it was identified that officers may experience capacity constraints in delivering both the 'day job' and LGR duties, it has been communicated to us by senior finance and governance officers, that the Council's officers have pulled together to deliver the tasks in hand in order to achieve a good outcome for the new North Yorkshire Council on Day 1. We hope that this progress continues over the coming weeks up to the end of March.

It remains critical that the Council and its partners have robust oversight and governance to ensure that LGR related expenditure represents value for money. It is also important that the Council monitors other associated costs, such as redundancy and transformational costs with the transition to the new unitary council.



# Improving economy, efficiency and effectiveness

## Devolution

On 1 August 2022, central government announced the York and North Yorkshire Devolution Deal. This will unlock a Gainshare Fund (Mayoral Investment Fund) of £540m (£18m per annum) over the next thirty years. Additional funding will be allocated to the sub-region through future Comprehensive Spending Review rounds, with the deal estimated to be worth in excess of £750m. This deal remains subject to ratification by all partners. Due to the timing of this announcement, this will now be a matter for the new North Yorkshire Council to consider but this remains a matter of relevance for the Ryedale District and its residents and service users.

## Stakeholder Engagement

Throughout 2021-22, Council committee meetings were held remotely and, when possible, hybrid meetings using MS Teams. All Council meetings are open to the public, with agenda papers, reports and decisions published on the website, unless specifically exempt from publication. The shift to virtual meetings has made it easier for members of the public to join Council and Committee meetings than ever before. The Council and the new unitary council should consider how this level of engagement can be maintained with the return to face to face meetings.

Stakeholders are consulted as part of the annual budget setting process with 30 responses for 2022/23. A questionnaire is made available for residents to complete online via the Council website. The Council also has a Community team who provide a link between the Council, the community, Elected Members, Town and Parish Councils and partner agencies.

The Council has published complaints, compliments and feedback process last updated April 2021 and there is a form submission available on its website. During 2021/22 and into 2022/23, the Council has continued to monitor and work through complaints from stakeholders and service users.

As at Quarter 2 (September 2022) the number of complaints had fallen compared to Q1. Overall, the level of complaints is up on 2021/22 (currently 31 complaints in 22/23 to the end of Q2, compared to 36 in the whole of 21/22) however, a number are linked with an issue identified in the renewal of garden waste collection subscriptions, which we understand has now been resolved. Compliments were also received from a range of service users and overall, the Council shows a good level of engagement with service users.

The ongoing impacts of LGR and the need to continue to deliver 'business as usual' core services means that Council staff continue to work in a very challenging environment. In this context, it is important that the Council maintains its focus on staff engagement and empowerment and measures to support health and well-being. This will mitigate the possible risk of high staff sickness and turnover that could arise in a demising organisation with a resulting impact on service delivery.

From our report of Q2 reporting, we note that sickness levels and staff turnover do not show any particular movement from previous years, which is a positive outcome given the adverse impact any increase could have had on service delivery and LGR preparation.

## Climate Change

In October 2019, the Council joined other bodies in declaring a climate change emergency and making a commitment to actions to help achieve net zero emissions across Ryedale by 2050. The Council has developed a climate change action plan and reports progress against it to the Policy and Resources Committee. The Climate Action Plan has been captured on the Council's strategic risk register.

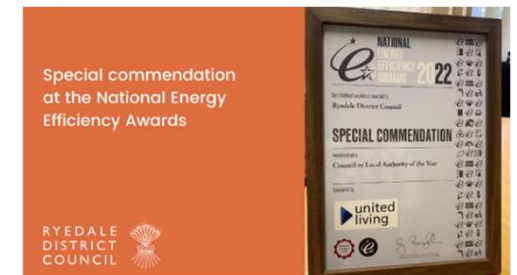
Climate Emergency UK undertook an exercise to assess the published climate change plans of all local authorities across the UK. Council's were scored across 5 areas:

- » Governance development and Funding
- » Mitigation and Adaption
- » Commitment and Integration
- » Community engagement and communication
- » Measuring and setting emissions targets.

Recent achievements at the Council as part of their 2050 climate change ambitions include:

- delivery of LED street lighting across Malton and Norton (364 lamps, equating to a CO2 saving of 36 tonnes per year)
- delivery of 20 fast-charging units (at car parks) and 10 RDC workplace units.
- delivery of 11.4 mile Malton - Pickering cycle route enhancements.
- delivery of first round of the community environmental grant to 6 community groups across Ryedale. Energy efficiency projects with a community focus, ranging from roof insulation to an EV charge point.
- delivery of BEIS Local Authority Delivery Grant 2 (LAD2) funding, 73 measured ranging from Solar, EWI, ASHA and SMHC.
- replacement of vehicle fleet to ensure Euro 6 compliant.
- securing £80,250 from the UK Government's Heat Network Delivery Unit for feasibility studies into Geothermal energy.

The Council won 'Council of the Year' at the Yorkshire and Humberside Energy Efficiency Awards for its work on fuel poverty. This was after being recognised for its longstanding commitment, dating back to the 1990s, to improving energy efficiency in homes across Ryedale.



# Improving economy, efficiency and effectiveness

## Procurement and Contract Management

The Council spends over £2m every year on supplies, services and works. The Council reports that it has achieved savings by strengthening its procurement arrangements whilst complying with national legislation and transparency requirements. The NYCC Procurement Service is responsible for the Council's procurement and reports its performance against KPIs to Council officers.

The Council has a Procurement Strategy. It is intended to ensure the Council obtains value for money and supports sustainable development. The strategy complies with all relevant legislation and emphasises the need to procure goods and services with regard to whole life costs. It takes into account the social, economic and environmental impacts that purchases have on people and communities. The strategy aims to benefit local people and organisations, encourage innovative approaches to social, environmental and economic issues in the district and deliver sustainable solutions which benefit communities beyond the length of a contract.

All Council managers have access to contract management training and contract management resources to provide ongoing assistance. Contracts are issued on the Council's terms or via public sector frameworks. Managers are responsible for actively managing contracts and performance, including any KPIs. The procurement and contract management team and legal services, support the contract manager with any escalated contractual issues that arise.

The Council's website includes a "Doing business with the Council" page, which provides local businesses with information on how they can contract with the Council. All contracts with a value of over £5,000 over their lifetime are published quarterly on the Council's Contracts Register. The Contracts Register includes sufficient information to allow officers to manage how a contract is performing, improve risk management and business continuity planning for re-procurement when a contract reaches the end of its term. A forward plan is maintained showing when each contract will reach its review date. Contracts with a value over £25,000 are awarded through an electronic portal called Yortender. This portal provides suppliers with opportunities to contract with Local Government, Health and Fire Service across Yorkshire and Humber, with a combined spend of circa £4.5 billion per year.

At the time of writing this report, the Council does not intend to run any re-procurement exercises, given its planned demise on 31 March 2023. It is important however, that the controls implemented in the procurement and contract management process continue to be followed and any exceptions reviewed, up to the point that the Council demises, in order to ensure compliance with legal and statutory frameworks.

### Conclusion – Improving economy, efficiency and effectiveness

Overall, we are satisfied the Council has appropriate arrangements in place to ensure it manages risks to its oversight in ensuring economy, efficiency and effectiveness in its use of resources.

# 8. Follow-up of previous recommendations

| Recommendation   | Type of recommendation | Date raised | Progress to date per management  | Addressed?  | Further action?   |
|--|------------------------|-------------|--|---|---|
| <p>1 We recommend that any requests for additional use of reserves and/or increases to expenditure prior to 31 March 2023, should be reviewed against clear business cases, ensuring that appropriate due process and governance checks are maintained prior to the cessation of Ryedale District Council on 31 March 2023.</p> <p>Members of the Council will still have a fiduciary duty to public monies and the local taxpayer up to 31 March 2023, so resources should continue to be prioritised based upon key needs and any additional non statutory expenditure should be scrutinised appropriately prior to being committed.</p>   | Improvement            | April 2022  | <p><i>All additional requests – including use of Community Infrastructure Levy (CIL) – will be subject to full business cases and assessment by officers before recommendations are made to members. In addition, any that will involve passing on costs to the new North Yorkshire Council will require discussions with NYCC as a continuing authority before being agreed by RDC.</i></p>   | Ongoing into the new unitary council                        | This will remain an area for officers and Members to focus on up to the date of the demise of the Council on 31 March 2023.   |
| <p>2 We consider there should be a clear project plan for the Council covering the requirements for tasks to support the introduction of the new unitary council and the ongoing requirements of the existing Council from now until 31 March 2023. The two workstreams of the planning for the new council on one hand, and the continuing requirements of Ryedale on the other, should be mapped against the availability and capacity of the senior officers and their teams. Any concerns regarding officers ability to have the time to efficiently manage both workstreams should be reported to Members on a timely basis and options to mitigate any risks should be highlighted.</p> <p>It will be important for Members to be kept informed of progress against both workstreams, via regular reporting to P&amp;RC and other relevant Council forums.</p> | Improvement            | April 2022  | <p><i>Many RDC officers have been involved in the planning for vesting day and updates are provided to staff. A budget was set aside to cover financial pressures caused by this work and this is reported to members as part of the quarterly budget monitoring.</i></p> <p><i>Updates on various aspects of LGR are provided regularly to group leader meetings, 1-2-1s with the Chair of Policy and Resources and through bulletins to all members.</i></p> | Yes   | Not applicable as implemented. However, the challenges of ongoing service delivery and LGR will not end on 31 March 2023 and officers of the new council should continue to monitor this issue. |
| <p>3 The published Members Register of Interest should clearly state the date when Members’ interests have been revised and the date the Register has been updated. This should then make it clearer whether the Council has updated the Register in compliance with the prescribed timescales set out in the Members Code of Conduct.</p>   | Improvement            | April 2022  | <i>This will be actioned by 31 March.</i>  | Management has communicated will be implemented by 31 March | This recommendation has not been implemented and has effectively been re-raised on page 16 – recommendation 2.  |

# Follow-up of previous recommendations

| Recommendation   | Type of recommendation | Date raised | Progress to date per management:   | Addressed? | Further action?   |
|--|------------------------|-------------|--|------------|---|
| <p>4 The Council should continue to closely monitor the impacts of LGR on its finances and people:</p> <ul style="list-style-type: none"> <li>The financial implications of the LGR are not yet fully understood but all existing councils will be expected to contribute to the costs of the reorganisation. The Council and its partners should ensure that robust oversight and governance arrangements are in place to ensure LGR related expenditure represents value for money. The Council should also closely monitor other associated costs, such as redundancy and transformational costs which are likely to arise with the transition to the new unitary council.</li> <li>The ongoing impacts of the pandemic, LGR and the need to continue to deliver ‘business as usual’ core services means that Council staff continue to work in a very challenging environment. The Council should maintain its focus on staff engagement and empowerment and measures to support health and well-being. This will mitigate the potential risk that high staff sickness and turnover could adversely impact the delivery of services before 31 March 2023.</li> </ul> | Improvement            | April 2022  | <p><i>As above a separate budget has been set aside for additional LGR costs and the position is reported regularly to members. RDC has been working with NYCC in preparing the first budget for the new council, highlighting the current deficits which will pass on to the new council and highlighting areas of potential cost reductions (such as possibilities of additional income, vacancies not filled for some time and one-off projects which will end).</i></p> <p><i>Regular reports on vacancies are considered at SMB, including need to fill, ahead of LGR but working with other councils to share support where appropriate.</i></p>   | Yes        | Not applicable as implemented. However, the financial and workforce challenges of ongoing service delivery and LGR will not end on 31 March 2023 and officers of the new council should continue to monitor this issue. |
| <p>5 Following the findings from the review of the Council’s climate change plans, the Council should revisit and strengthen its Climate Change Action Plan with reference to the benchmarking work carried out by Climate Emergency UK. Given the commitments to achieving zero emissions across Ryedale by 2050, the Council should ensure that environmental and broader sustainability considerations are taken into account throughout the procurement and commissioning process.</p>   | Improvement            | April 2022  | <p><i>Since the baseline year (2018/19), RDC has achieved a 19.5% reduction in its Carbon Dioxide equivalent emissions. This is 4.5% higher than the 15% reduction target for the financial year 2021/22. RDC holds quarterly climate change working group meetings to ensure the climate change action plan is kept up-to-date, progress is being achieved against listed actions, and that new opportunities are incorporated. A range of projects have been delivered, which are noted on page 19.</i></p> <p><i>Carbon impact assessments are required for all projects. RDC’s Procurement Plan 2021 – 2023 “Theme 3” outlines that climate change impacts should be considered within the council’s supply chain. RDC works collaboratively with local authorities across York and North Yorkshire to develop and deliver climate change projects, including through LGR, in developing the new authorities climate strategy.</i></p> | Yes        | Some good actions have been taken towards the Council’s climate change plan, however, this is a long term ambition through to 2050 and therefore, remains ongoing.  |

# 9. Opinion on the financial statements



## Audit opinion on the financial statements

We issued an unqualified 'clean' opinion on the Council's financial statements on 16 December 2022.

No material adjustments were identified. Some disclosure amendments were processed to enhance the understandability and accuracy of the financial statements.

One of the adjustments identified impacted the usable reserves.

## Audit Findings (ISA260) Report

More detailed findings can be found in our AFR, which was published and reported to the Council's O&S (Audit) Committee on 24 November 2022.

## Whole of Government Accounts

To support the audit of the Whole of Government Accounts (WGA), we are required to review and report on the WGA return prepared by the Council.

This work includes performing specified procedures under group audit instructions issued by the National Audit Office.

At present audit guidance on the 2021-22 is outstanding, however, should the audit threshold remain at the same level as 2020-21, it is likely that any audit work required on the Council's 2021-22 WGA submission should be minimal.

## Preparation of the accounts

The Council provided a good quality set of draft accounts in line with the national deadline. The accounts were accompanied by a good set of supporting working papers.

We also experienced a high level of engagement from the Council's finance team and other supporting colleagues. This helped to ensure the audit process was completed in a smooth and efficient manner, in a short timescale principally during November through to mid-December 2022.

We would like to once again record our appreciation to Council officers for their engagement in the 2021-22 accounts and audit process.

## Grant Thornton provides an independent opinion on whether the accounts are:

- True and fair
- Prepared in accordance with relevant accounting standards
- Prepared in accordance with relevant UK legislation.



# Appendices

# Appendix A – Responsibilities of the Council

Public bodies spending taxpayers' money are accountable for their stewardship of the resources entrusted to them. They should account properly for their use of resources and manage themselves well so that the public can be confident.

Financial statements are the main way in which local public bodies account for how they use their resources. Local public bodies are required to prepare and publish financial statements setting out their financial performance for the year. To do this, bodies need to maintain proper accounting records and ensure they have effective systems of internal control.

All local public bodies are responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness from their resources. This includes taking properly informed decisions and managing key operational and financial risks so that they can deliver their objectives and safeguard public money. Local public bodies report on their arrangements, and the effectiveness with which the arrangements are operating, as part of their annual governance statement

The Chief Financial Officer (or equivalent) is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Chief Financial Officer (or equivalent) determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Chief Financial Officer (or equivalent) or equivalent is required to prepare the financial statements in accordance with proper practices as set out in the CIPFA/LASAAC code of practice on local authority accounting in the United Kingdom. In preparing the financial statements, the Chief Financial Officer (or equivalent) is responsible for assessing the Council's ability to continue as a going concern and use the going concern basis of accounting unless there is an intention by government that the services provided by the Council will no longer be provided.

The Council is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources, to ensure proper stewardship and governance, and to review regularly the adequacy and effectiveness of these arrangements.



# Appendix B – Sources of evidence



## Staff involved

- Anton Hodge, Chief Finance Officer (S151 Officer)
- Michelle Oates, Senior Financial Accountant
- Elizabeth Heath, Head of Corporate Governance (Monitoring Officer)
- Stacey Burlet, Chief Executive



## Documents Reviewed

- Medium Term Financial Strategy - February 2022
- 2022-23 Budget - February 2022
- 21/22 Finance Outturn Report
- Q1 22/23 Financial Monitoring
- Q2 22/23 Financial Monitoring
- Q3 22/23 Financial Monitoring
- 2021-22 Statement of Accounts
- Declarations of interest (Ryedale.gov.uk)
- Ryedale Council Plan 2020-2024
- Delivering the Council Plan: Quarterly Performance Report April – June 2022
- Delivering the Council Plan: Quarterly Performance Report July – September 2022
- Cashflow Forecast - 2022-23
- Budget Consultation 2022/23
- Corporate Risk Register



## Meetings Observed

- Overview and Scrutiny (Audit Committee) (in attendance)
- Policy and Resources Committee (review of minutes)
- Full Council (review of minutes)



# Appendix C – An explanatory note on recommendations

A range of different recommendations can be raised by the Council’s auditors as follows:

| Type of recommendation | Background  | Raised within this report                                       | Page reference |
|------------------------|---|---|----------------|
| Statutory              | Written recommendations to the Council under Section 24 (Schedule 7) of the Local Audit and Accountability Act 2014.  | No Statutory recommendations have been raised in 2021-22.       | N/A            |
| Key                    | The NAO Code of Audit Practice requires that where auditors identify significant weaknesses as part of their arrangements to secure value for money they should make recommendations setting out the actions that should be taken by the Council. We have defined these recommendations as ‘key recommendations’. | No key recommendations have been raised in 2021-22.             | N/A            |
| Improvement            | These recommendations, if implemented should improve the arrangements in place at the Council, but are not a result of identifying significant weaknesses in the Council’s arrangements.  | Two improvement recommendations have been raised on governance. | 15 and 16      |



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## Policy and Resources Committee

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Held at Council Chamber, Ryedale House, Malton  
on Thursday 9 February 2023

### Present

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Councillors Burr MBE, Clark, Keal (Chair) and Potter (Substitute)

Overview & Scrutiny Committee Observers: Councillors Oxley and Raine

### In Attendance

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Rachael Balmer, Beckie Bennett, Bernice Elgot, Lily Hamilton, Rob Harper, Anton Hodge, Nicki Lishman, Richard Mair, Craig Nattress, Phillip Spurr, Jill Thompson, Adam Vaughan, Margaret Wallace and Howard Wallis

### Minutes

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#### 76 Apologies for absence

Apologies for absence were received from Councillors J Andrews, with Councillor Potter substituting, Arnold, Docwra, Duncan and Frank.

#### 77 Declarations of Interest

Councillor Potter declared a prejudicial interest in item 13 (Reallocation of Residual Grant Funding by Pickering Town Community Interest Company from Newbridge Park to the Community Park, Pickering) as a Director of Pickering Town Community Interest Company.

#### 78 Minutes of the meeting held on 10 November 2022

| Decision   |
|--|
| That the minutes of the Policy and Resources Committee held on 10 November 2023 be approved and signed by the Chair as a correct record. |

#### Voting Record

Carried by general affirmation

#### 79 Minutes of the Flood Management Working Party held on 15 November 2022

The minutes of the Flood Management Working Party held on 15 November 2022 were received.

#### 80 Minutes of the Flood Management Working Party held on 24 January 2023

Councillor Burr proposed and Councillor Potter seconded the following amendment to the recommendation of the Flood Management Working Party held on 24 January 2023:

That the annual contribution to the Yorkshire Derwent Catchment Partnership is increased by £5,000 to £10,000 in 22/23 from the existing revenue budget.

Upon being put to the vote the amendment was carried

**Voting record**

Carried by general affirmation.

**Decision**

That the following recommendations of the Flood Management Working Party held on 24 January 2023 be agreed:

1. It is recommended that an annual contribution to the Yorkshire Derwent Catchment Partnership of £10,000 is made in 22/23 from the existing revenue budget.
2. It is recommended that a contribution is made towards the Yorkshire Derwent Catchment Partnership Fryton project of 20% of the total project costs to a maximum of £24,000 based on total costs of £120,000 to be funded from the approved Flooding Contingency capital budget.

**Voting record**

Carried by general affirmation.

**81 Urgent Business**

The minutes of the meeting held on 13 December 2022 were taken as urgent business.

**Decision**

That the minutes of the Policy and Resources Committee Meeting held on 13 December 2023 be approved and signed by the Chair as a correct record.

**Voting record**

Carried by general affirmation

**PART 'B' ITEMS - MATTERS REFERRED TO COUNCIL**

**82 Revenue and Capital Budget Monitoring Q3 2022/23**

Considered – report of the Chief Finance Officer (s. 151)

**Recommendation to Council**

It is recommended that Council note the financial position as set out in this paper and that any over or underspend in revenue and capital will have an impact on reserves.

**83 Delivering the Council Plan - Q2 2022/23**

Considered – report of the Programme Director People and Resources

**Recommendation to Council**

That Council be recommended to:

- (i) Note the progress report

Members acknowledged officers good performance.

**84 Ryedale District Council Annual Report 2021/22**

Considered – report of the Programme Director People and Resources

**Recommendation to Council**

That Council be recommended to:

- (i) Approve for publication the 2021-2022 Annual Report of progress against the Council Plan (2020-2024) subject to the changes agreed by Members of the Committee.

**Voting record**

Carried by general affirmation.

**85 Ryedale District Council - Local Development Scheme November 2022 - March 2023**

Considered – Report of the Planning Service Manager

**Recommendation to Council**

That council be recommended to:

- (i) Agree the Local Development Scheme for use and publishing.

**Voting record**

Carried by general affirmation

**86 North Yorkshire Council - Affordable Housing Sites**

Considered - Report of the Planning Service Manager

Councillor Potter proposed and Councillor Clark seconded the following amendment to the recommendation of the North Yorkshire Council – Affordable Housing Sites report:

- (i) That the upper deck of Wentworth Street Car Park and the RDC owned site shown on the attached plan coloured green, be submitted to Ryedale District Council's Local Plan Review by RDC officers, as a site for 100% affordable housing and/or an extra care facility.
- (ii) RDC request that the new North Yorkshire Council agree to the officers negotiating the purchase of the privately owned site marked on the attached plan coloured pink, as part of the site for 100% affordable housing and/or an extra care facility, as in (i) above.
- (iii) The whole Ryedale House site in an existing allocation in the adopted Development Plan, with the principle of residential use of the site already

assessed as acceptable. It is proposed that this allocation be resubmitted by RDC officers as a site for 100% affordable housing and/or an extra care facility.

Upon being put to the vote the amendment was carried.

**Voting record**

3 For

1 Abstention

**Recommendation to Council**

It be recommended to Council that:

- (i) That the upper deck of Wentworth Street Car Park and the RDC owned site shown on the attached plan coloured green, be submitted to Ryedale District Council's Local Plan Review by RDC officers, as a site for 100% affordable housing and/or an extra care facility.
- (ii) RDC request that the new North Yorkshire Council agree to the officers negotiating the purchase of the privately owned site marked on the attached plan coloured pink, as part of the site for 100% affordable housing and/or an extra care facility, as in (i) above.
- (iii) The whole Ryedale House site in an existing allocation in the adopted Development Plan, with the principle of residential use of the site already assessed as acceptable. It is proposed that this allocation be resubmitted by RDC officers as a site for 100% affordable housing and/or an extra care facility.

**Voting record**

3 For

1 Abstention

**APPENDIX 1**

**87 Reallocation of Residual Grant Funding by Pickering Town Community Interest Company from Newbridge Park to the Community Park, Pickering**

Considered – Report of the Programme Director for Place and Resources.

**Recommendation to Council**

That Council be recommended to:

- (i) Make available the existing grant funds to PTCIC for Newbridge Park activity totalling £61,750 of the £175,000 previously awarded to PTCIC to fund a new pump track associated signage and marketing and promotion of the facility at the Pickering Community Park.
- (ii) Draw the grant from the existing £175,000 previously allocated in capital reserves for community use in Pickering.

**Voting record**

3 For

Councillor Potter having declared a prejudicial interest did not participate in the debate or vote on this item.

**88 Exempt Information**

**Resolved**

That the press and public be excluded from the meeting during consideration of the following items:

Item 15 (Livestock Market Project – Request for approval to proceed) as provided by paragraph 3 of Schedule 12A of Section 100A of the Local Government Act 1972, as the information relates to the financial or business affairs of any particular person (including the authority holding that information).

Item 16 (Proposal for Capital Funding for the Circular Malton and Norton CIC Anaerobic Digester Project) as provided by paragraph 3 of Schedule 12A of Section 100A of the Local Government Act 1972, as the information relates to the financial or business affairs of any particular person (including the authority holding that information).

The public interest test has been considered and, in all the circumstances of the case, the public interest in maintaining the exemption is considered to outweigh the public interest in disclosing the information.

**Voting record**

Unanimous

**89 Proposal for Construction of New Livestock Market at Eden Business Park, Malton**

Considered – Report of the Programme Director for Place and Resources

**Recommendation to Council**

That Council be recommended to:

- a) Express their support for progressing with the 'Core' Livestock Market project based on the estimated costs as referenced in the sixth paragraph of section 7.1 a) of either:
  - (i) incorporating climate change mitigation measures; or
  - (ii) not incorporating climate change mitigation measures;
- b) For the period of time remaining until Vesting Day confirm delegated approval for the Acting Programme Director for Place and Resources in consultation with the S.151 Officer and the Chair of Policy and Resources Committee, to
  - (i) Apply for funding and enter into grant funding agreements (as appropriate);
  - (ii) Negotiate appropriate terms and enter into the Transaction Agreement with the landowners for the acquisition of the Livestock Market Site;
  - (iii) Approve the appointment of APP to undertake RIBA Stage 3 'Developed Design' work (including undertaking further surveys, investigations and more detailed designs) SUBJECT TO entering into the Transaction Agreement;

- c) Due to the importance of Malton Livestock Market to the local economy, and given that implementation of any Livestock Market project will fall within the purview of North Yorkshire Council, Members may wish to request formally that North Yorkshire Council continues to progress the project following Vesting Day on 01 April 2023 with a view to its implementation at the earliest possible opportunity including:
  - (i) Ringfencing the existing capital allocation of £1.65m from the District Council;
  - (ii) Supporting work to identify other funding opportunities and to secure the remaining funding as necessary;
  - (iii) Concluding site negotiations and entering into Transaction Agreement (if not already completed by 31 March);
  - (iv) Appointing APP to undertake RIBA Stage 4 'Technical Design, Preparation of Tender Information';
  - (v) Procurement and appointment of contractors to construct the facility;
  - (vi) Negotiate and enter into appropriate legal agreements with an Operator.

**Voting Record**

Carried by general affirmation.

90 **Proposal for Capital Funding for the Circular Malton and Norton Anaerobic Digester Project**

Considered – Report of the Programme Director for Place and Resources

**Recommendation to Council**

That Council be recommended to:

- a) Allocate capital funding as set out in paragraph 6.60 towards the project cost for the circular Malton and Norton Anaerobic Digester;
- b) Make provision for capital being subject to all remaining match funding being in place.

**Voting record**

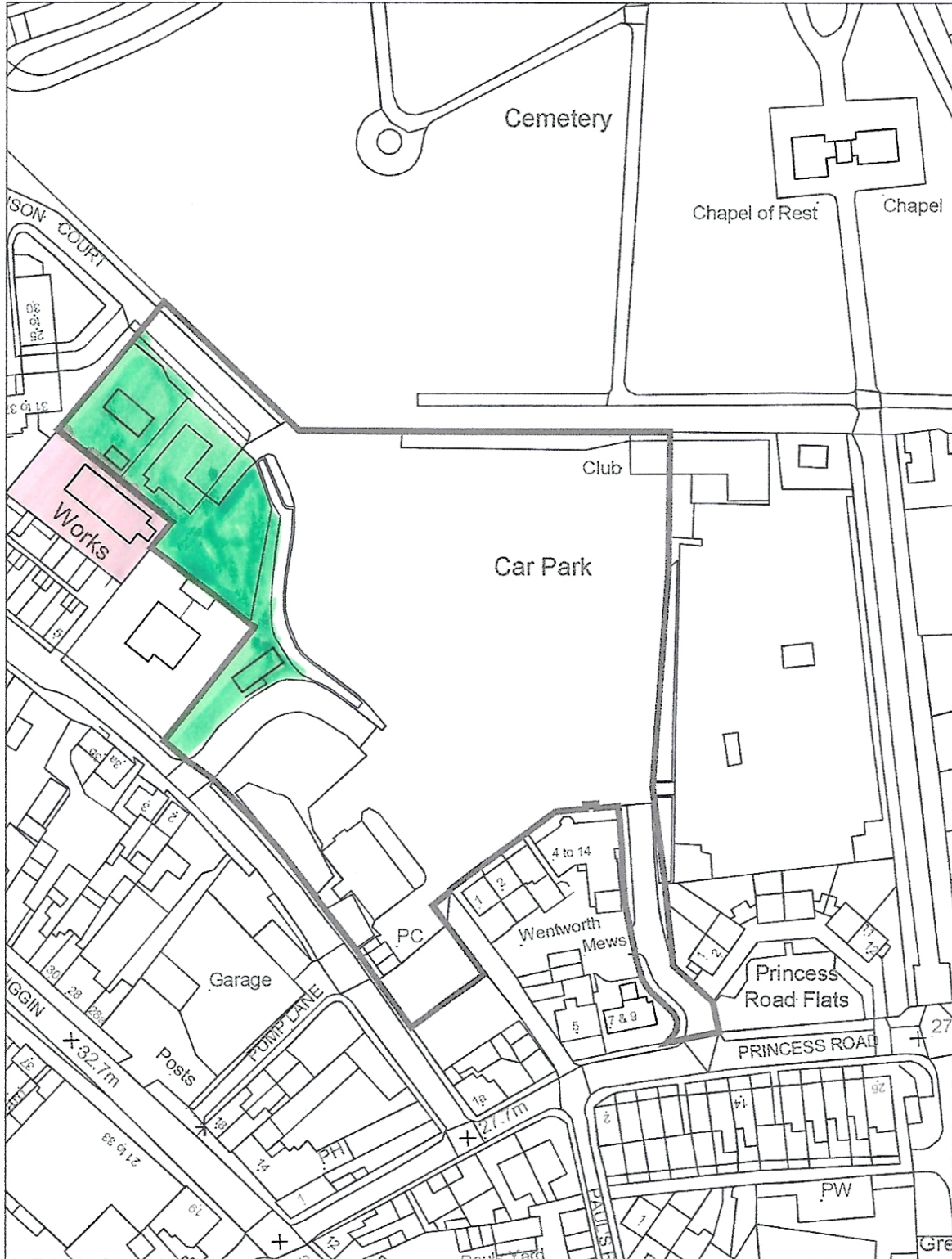
Unanimous

91 **Any other business that the Chair decides is urgent.**


There being no further business, the meeting closed at 21:34pm.



## Wentworth Street Excluding Upper Deck



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North Yorkshire  
YO17 7HH  
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Website: [www.ryedale.gov.uk](http://www.ryedale.gov.uk)

**Key**  
 **Site Area 1.2495 hectares**



Scale: 1:1250

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