

# Audit and Standards Committee

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**Thursday 9 March 2023 at 5.00 pm**

**Town Hall, Sheffield, S1 2HH**

**The Press and Public are Welcome to Attend**

## **Membership**

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Councillors Colin Ross (Chair), Tom Hunt (Deputy Chair), Angela Argenzio, Simon Clement-Jones, Ben Curran, Kevin Oxley and Garry Weatherall.

## **Independent Co-opted Members**

Alison Howard.

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## **PUBLIC ACCESS TO THE MEETING**

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The Audit and Standards Committee oversees and assesses the Council's risk management, control and corporate governance arrangements and advises the Council on the adequacy and effectiveness of these arrangements. The Committee has delegated powers to approve the Council's Statement of Accounts and consider the Annual Letter from the External Auditor.

The Committee is also responsible for promoting high standards of conduct by Councillors and co-opted members.

A copy of the agenda and reports is available on the Council's website at <http://democracy.sheffield.gov.uk>. You can also see the reports to be discussed at the meeting if you call at the First Point Reception, Town Hall, Pinstone Street entrance. The Reception is open between 9.00 am and 5.00 pm, Monday to Thursday and between 9.00 am and 4.45 pm. on Friday. You may not be allowed to see some reports because they contain confidential information.

Recording is allowed at meetings of the Committee under the direction of the Chair of the meeting. Please see the website or contact Democratic Services for details of the Council's protocol on audio/visual recording and photography at council meetings.

If you require any further information please contact Sarah Cottam in Democratic Services on 0114 273 5033 or email [sarah.cottam@sheffield.gov.uk](mailto:sarah.cottam@sheffield.gov.uk).

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## **FACILITIES**

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There are public toilets available, with wheelchair access, on the ground floor of the Town Hall. Induction loop facilities are available in meeting rooms.

Access for people with mobility difficulties can be obtained through the ramp on the side to the main Town Hall entrance.

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**AUDIT AND STANDARDS COMMITTEE AGENDA  
9 MARCH 2023**

**Order of Business**

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- 1. Welcome and Housekeeping Arrangements**
- 2. Apologies for Absence**
- 3. Exclusion of the Press and Public**  
To identify items where resolutions may be moved to exclude the press and public.
- 4. Declarations of Interest** (Pages 5 - 8)  
Members to declare any interests they have in the business to be considered at the meeting.
- 5. Minutes of Previous Meeting** (Pages 9 - 14)  
To approve the minutes of the meeting of the Committee held on 16 February 2023
- 6. Statement of Accounts (Audited)** (To Follow)  
Report of the Interim Director of Finance
- 7. Report of those Charged with Governance (ISA 260)** (To Follow)  
Report of External Audit, Ernst & Young
- 8. Whistleblowing Policy Review** (Pages 15 - 18)  
Report of the Interim Director of Legal and Governance
- 9. Work Programme** (Pages 19 - 28)  
Report of the Interim Director of Legal and Governance.
- 10. Dates of Future Meetings**  
To note that the next meeting of the Committee will be held on the 13<sup>th</sup> April 2023

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## ADVICE TO MEMBERS ON DECLARING INTERESTS AT MEETINGS

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If you are present at a meeting of the Council, of its Policy Committees, or of any committee, sub-committee, joint committee, or joint sub-committee of the authority, and you have a **Disclosable Pecuniary Interest** (DPI) relating to any business that will be considered at the meeting, you must not:

- participate in any discussion of the business at the meeting, or if you become aware of your Disclosable Pecuniary Interest during the meeting, participate further in any discussion of the business, or
- participate in any vote or further vote taken on the matter at the meeting.

These prohibitions apply to any form of participation, including speaking as a member of the public.

You **must**:

- leave the room (in accordance with the Members' Code of Conduct)
- make a verbal declaration of the existence and nature of any DPI at any meeting at which you are present at which an item of business which affects or relates to the subject matter of that interest is under consideration, at or before the consideration of the item of business or as soon as the interest becomes apparent.
- declare it to the meeting and notify the Council's Monitoring Officer within 28 days, if the DPI is not already registered.

If you have any of the following pecuniary interests, they are your **disclosable pecuniary interests** under the new national rules. You have a pecuniary interest if you, or your spouse or civil partner, have a pecuniary interest.

- Any employment, office, trade, profession or vocation carried on for profit or gain, which you, or your spouse or civil partner undertakes.
- Any payment or provision of any other financial benefit (other than from your council or authority) made or provided within the relevant period\* in respect of any expenses incurred by you in carrying out duties as a member, or towards your election expenses. This includes any payment or financial benefit from a trade union within the meaning of the Trade Union and Labour Relations (Consolidation) Act 1992.

\*The relevant period is the 12 months ending on the day when you tell the Monitoring Officer about your disclosable pecuniary interests.

- Any contract which is made between you, or your spouse or your civil partner (or a body in which you, or your spouse or your civil partner, has a beneficial interest) and your council or authority –
  - under which goods or services are to be provided or works are to be executed; and
  - which has not been fully discharged.

- Any beneficial interest in land which you, or your spouse or your civil partner, have and which is within the area of your council or authority.
- Any licence (alone or jointly with others) which you, or your spouse or your civil partner, holds to occupy land in the area of your council or authority for a month or longer.
- Any tenancy where (to your knowledge) –
  - the landlord is your council or authority; and
  - the tenant is a body in which you, or your spouse or your civil partner, has a beneficial interest.
- Any beneficial interest which you, or your spouse or your civil partner has in securities of a body where -
  - (a) that body (to your knowledge) has a place of business or land in the area of your council or authority; and
  - (b) either -
    - the total nominal value of the securities exceeds £25,000 or one hundredth of the total issued share capital of that body; or
    - if the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which you, or your spouse or your civil partner, has a beneficial interest exceeds one hundredth of the total issued share capital of that class.

If you attend a meeting at which any item of business is to be considered and you are aware that you have a **personal interest** in the matter which does not amount to a DPI, you must make verbal declaration of the existence and nature of that interest at or before the consideration of the item of business or as soon as the interest becomes apparent. You should leave the room if your continued presence is incompatible with the 7 Principles of Public Life (selflessness; integrity; objectivity; accountability; openness; honesty; and leadership).

You have a personal interest where –

- a decision in relation to that business might reasonably be regarded as affecting the well-being or financial standing (including interests in land and easements over land) of you or a member of your family or a person or an organisation with whom you have a close association to a greater extent than it would affect the majority of the Council Tax payers, ratepayers or inhabitants of the ward or electoral area for which you have been elected or otherwise of the Authority's administrative area, or
- it relates to or is likely to affect any of the interests that are defined as DPIs but are in respect of a member of your family (other than a partner) or a person with whom you have a close association.

Guidance on declarations of interest, incorporating regulations published by the Government in relation to Disclosable Pecuniary Interests, has been circulated to you previously.

You should identify any potential interest you may have relating to business to be considered at the meeting. This will help you and anyone that you ask for advice to fully consider all the circumstances before deciding what action you should take.

In certain circumstances the Council may grant a **dispensation** to permit a Member to take part in the business of the Authority even if the member has a Disclosable Pecuniary Interest relating to that business.

To obtain a dispensation, you must write to the Monitoring Officer at least 48 hours before the meeting in question, explaining why a dispensation is sought and desirable, and specifying the period of time for which it is sought. The Monitoring Officer may consult with the Independent Person or the Council's Standards Committee in relation to a request for dispensation.

Further advice can be obtained from David Hollis, Interim Director of Legal and Governance by emailing [david.hollis@sheffield.gov.uk](mailto:david.hollis@sheffield.gov.uk).

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Audit and Standards Committee

Meeting held 16 February 2023

**PRESENT:** Councillors Colin Ross (Chair), Ben Curran (Deputy Chair), Angela Argenzio, Simon Clement-Jones, Tom Hunt, Kevin Oxley, Garry Weatherall and Alison Howard (Co-opted Independent Member)

**1. APOLOGIES FOR ABSENCE**

1.1 No apologies for absence were received.

**2. EXCLUSION OF THE PRESS AND PUBLIC**

2.1 No items were identified where resolutions may be moved to exclude the press and public.

**3. DECLARATIONS OF INTEREST**

3.1 There were no declarations of interest.

**4. MINUTES OF PREVIOUS MEETING**

4.1 The minutes of the meetings held on 19 January, 2023 were agreed as an accurate record, subject to a typographical error at of the minutes. '*South Yorkshire Mayoral Combines Authority*' will be amended to South Yorkshire Mayoral Combined Authority.

4.2 The Senior Finance Manager, Linda Hunter suggested that Internal Audit carry out a review of the Council's Code of Corporate Governance as it would not be part of a Core Cities peer review.

**5. EXTERNAL AUDIT UPDATE REPORT**

5.1 The Committee received a report from the Council's external auditor, Ernst & Young.

5.2 Hayley Clark explained that the report provided the Committee with an update on the Council's key risks. It also identified a timeline of communication and deliverables.

5.3 Dan Spiller explained that the first 2 bullet points on page 5 of the report (page 19 of the agenda) were the 2 main areas of work yet to be completed by external audit for their 2021/22 audit. It was added that some of the following bullet points which highlighted ongoing work by External Audit had progressed since the paper was published.

- 5.4 From page 7 of the report (page 21 of the agenda) risks were identified, the details of those risks who provided and the status of those risks were reported.
- 5.5 It was mentioned that the report gave an update relating to Value for Money although the full position will be reported at a future meeting of the Committee. Dan Spiller added that Ernst & Young anticipated on giving a clean opinion in relation to Value for Money.
- 5.6 The report then highlighted the proposed timetable of external audit work up until May 2023.
- 5.7 Members of the Committee asked questions and following responses were provided: -
- 5.8 In relation to Investment Property Evaluation, Hayley Clark agreed that this were a common recurring risk although the risk tended to change therefore making it harder to prepare for.
- 5.9 Hayley Clark mentioned that the requirement for ?? were increasing year on year and unless there were a change centrally, it was anticipated that this trend would continue.
- 5.10 Dan Spiller highlighted the different methodology and input issues and explained why they were included in the report.  
Hayley Clark mentioned there still may be some outstanding pieces of work at the time of which External Audit bring their report (Report of those Charged with Governance ISA 260) to the 9 March 2023 meeting.
- 5.11 The Interim Director of Legal and Governance, David Hollis mentioned that under the new system, delegation cannot be given to an individual Member therefore that delegation would have to be given to an Officer. This may be something the Committee has to consider when they look to sign off the accounts at the next meeting of the Committee.
- 5.12 **RESOLVED:** That the committee noted the content of the report.

## **6. ANNUAL STANDARDS REPORT**

- 6.1 The Committee received a report from the Interim Director of Legal and Governance which highlighted the activities of the Committee and provided details of the outcome of the Standards complaints received from January to December 2022.
- 6.2 The Interim Director of Legal and Governance explained that the report included the changes to the Standards regime that were introduced in July 2012 by the Localism Act 2011.

- 6.3 Although it was no longer a statutory requirement to have a Standards Committee, Full Council approved the retention of a Committee to deal with Standards complaints and adopt a new Members' Code of Conduct and a Procedure for Dealing with Standards Complaints.
- 6.4 Two Independent Persons, as required by the Localism Act 2011, were appointed jointly with Barnsley MBC to assist the Monitoring Officer in dealing with complaints. It was mentioned that the Committee had recently appointed Karen Widdowson as an Independent Person and that David Waxman had been re-appointed to his position as Independent Person.
- 6.5 Members of the Committee asked questions and following responses were provided: -
- 6.6 The Interim Director of Legal and Governance confirmed no complaints had been made against a Parish Councillor from January 2022 to December 2022.
- 6.7 Following a comment from Karen Widdowson (Independent Person), The Interim Director of Legal of Governance agreed it would be appropriate to include previous years complaints figures in the table at section 5 of the report, so that the Committee could see trends of complaints figures throughout the years.
- 6.8 The Interim Director of Legal and Governance explained that 1 of the complaints which were reported within 'Withdrawn or Invalid' were diverted to the Protocol for Officer / Member.
- 6.9 **RESOLVED:** That the Committee (1) commented on the Annual Report; and (2) approved the report for submission to Full Council.

## **7. REVIEW OF MEMBERS' CODE OF CONDUCT AND COMPLAINTS PROCEDURE**

- 7.1 The Committee received a report from the Interim Director of Legal and Governance. The Code of Conduct and Procedure was reviewed on an annual basis by the Monitoring Officer in consultation with the Independent Persons. The report set out any revisions that were recommended for the Committee to consider.
- 7.2 The Interim Director of Legal and Governance explained that the latest version of the Procedure for Dealing with Standards Complaints was approved by Full Council in November 2022 as part of the Monitoring Officer Protocol.
- 7.3 The Interim Director of Legal and Governance outlined all the recent changes to the procedure, to the Committee. It was mentioned that these could be found in red text, in the updated version of the procedure, which was distributed to Members at the start of the meeting.

7.4 Following the introduction to the report, no questions or comments were made by Members of the Committee.

7.5 **RESOLVED:** That the Committee (1) recommends to Full Council the adoption of the revised Procedure and that the Constitution is amended accordingly; and (2) refers the revised Procedure to the Parish and Town Councils for consideration and adoption.

## **8. FINDINGS OF THE RECOMMENDATIONS ON THE ANNUAL COMPLAINTS AND OMBUDSMAN REPORT FROM 17 NOVEMBER 2022**

8.1 The Committee received a report from the Service Delivery Manager, Customer Services.

8.2 The Service Delivery Manager (Customer Services), Corleen Bygraves-Paul explained that following a discussion in November 2022 by the Audit & Standards Committee, recommendations were made which could be found at appendix 1. A presentation were shared at the meeting to give an update on the actions following those recommendations. These recommendations were also sent to the Chief Executive of the Council.

8.3 The Service Delivery Manager (Customer Services) gave a presentation to the Committee. The presentation will be published on the Council's website after the meeting.

8.4 Members of the Committee asked questions and following responses were provided: -

8.5 The Head of Customer Services, Paul Taylor agreed that Customer Services should look at different methods to capture members of the public's opinions in relation to Customer Services and what their experience were with the relevant service.

8.6 The Service Delivery Manager (Customer Services) mentioned that Officers were aware of the areas of weakness within the service and that the action plan presented to the Committee was an ongoing plan which would aim to continuously improve the service.Keep going in this direction.

8.7 The Service Delivery Manager (Customer Services) confirmed that Service Directors were responsible for ensuring that complaint response times were met in a timely manner and were built into their Service Plans. It was added that Executive Directors were also updated on these processes and were present when the Performance and Delivery Board met, where these complaints were reported.

8.8 The Head of Customer Services expressed his thanks to the Audit & Standards Committee for the recommendations as these had caused some

momentum to improve the service, and evidence of that was already starting to show.

- 8.9 A Member of the Committee mentioned the importance of consulting with as many citizens as possible, in order to receive as much data as possible, to continue to improve the service.
- 8.10 The Service Delivery Manager (Customer Services) confirmed that complaints received via telephone were recorded and monitored closely and that these recordings were used to help train members of staff.
- 8.11 The Head of Customer Services confirmed there are high numbers of complaints in relation to Blue Badges. One reason for this is that some hidden disabilities can now entitle people to a blue badge, and so some disabilities are not easily identified. Processes can be extended due to needing a medical assessment. This creates a delay which can cause members of the public to complain. It was added that there are also other reasons relating to the processes of receiving a Blue Badge which can lead to complaints.
- 8.12 **RESOLVED:** That the committee (1) approves the Corporate Complaints Improvement Plan for the period November 22-March 2024; (2) that Bi-annual attendance be given at this Committee meeting to discuss performance against the Improvement Plan. This will include our partner's performance against agreed KPIs; and (3) continued support of Committee to ensure prioritisation, accountability and responsiveness of complaints handling.

## **9. HOUSING MANAGEMENT SYSTEM - AUDIT UPDATE**

- 9.1 The Committee received a report from the Interim Director of Legal and Governance which updated members on the meeting of the audit recommendation, to update the Open Housing Management System, to appraise the Committee, and to note the planned audit activity in the next municipal year (2023/24) in relation to the Housing Management System.
- 9.2 The Assistant Director of Legal and Governance, Robert Parkin explained that the Housing Policy Committee was the supervisory committee for this piece of work and that regular updates were given to that Committee, in relation to the system.
- 9.3 It was mentioned that The Senior Finance Manager, Internal Audit had advised that this project will be audited in the next municipal year and therefore would fall into next year's audit plan.
- 9.4 A Member of the Committee mentioned that he had undertaken a training session with Chartered Institute of Public Finance and Accountancy (CIPFA) and that the Audit Committee Position Statement was reviewed as part of that training. Referring to the statement he noted the importance and

expectation that the Committee should be able to request reports and have access to information, and therefore a role in the oversight of this system. He noted that he welcomed the proposed audit and looked forward to seeing the outcome.

- 9.5 **RESOLVED:** That the Audit and Standards Committee (1) notes the contents of this report, and the reporting and performance oversight activity under the Housing Policy Committee in relation to the Housing Management System; and (2) notes that the Internal Auditor will conduct an audit of the Housing Management System and where the audit finds that there is *no assurance* or a *limited assurance with high organisational impact*, it will form the basis of a report to this committee.

## 10. WORK PROGRAMME

- 10.1 The Committee considered a report of the Director of Legal and Governance that outlined the work programme for the remainder of the municipal year. Members were asked to identify any further items for inclusion.
- 10.2 The Senior Finance Manager mentioned that she had been made aware by the Director of Children Services, that the Community Schools Update report will not be ready for the 9 March meeting.
- 10.3 **RESOLVED:** That (1) the work programme be noted; and (2) that the Community Schools Update Report be moved on the work programme to the April meeting.

## 11. DATES OF FUTURE MEETINGS

- 11.1 It was noted that the next meeting of the Committee would be held on 9 March, 2023.



## Audit and Standards Committee Report

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**Report of:** David Hollis, Interim Director Legal & Governance

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**Date:** 9 March 2023

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**Subject:** Whistleblowing Policy

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**Author of Report:** Elyse Senior-Wadsworth, Head of HR

### Summary:

This report updates the Committee on the review of the Councils Whistleblowing Policy and application.

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### Recommendations:

It is recommended that the Audit and Standards Committee:

- Benchmarking with core cities on numbers and nature of Whistleblowing complaints
- Rewrite of policy but no substantive changes, launch with communication in April.
- Local communication to highlight local delivery context.

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**Background Papers:** None

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**Category of Report:** OPEN

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## Statutory and Council Policy Checklist

<b>Financial Implications</b>
NO – Tony Kirkham
<b>Legal Implications</b>
NO – David Hollis
<b>Equality of Opportunity Implications</b>
NO – James Henderson
<b>Tackling Health Inequalities Implications</b>
NO
<b>Human rights Implications</b>
NO:
<b>Environmental and Sustainability implications</b>
NO
<b>Economic impact</b>
NO
<b>Community safety implications</b>
NO
<b>Human resources implications</b>
NO
<b>Property implications</b>
NO
<b>Area(s) affected</b>
None
Is the item a matter which is reserved for approval by the City Council?
NO
<b>Press release</b>
NO



## **WHISTLEBLOWING POLICY**

### **1. Introduction**

Whistleblowing is a required policy and forms part of every employees' terms and conditions. The current policy 'See It Say It' has been in place since 2018.

### **2. Current position**

Numbers of whistleblowing complaints are very low with only 1 complaint progressing to investigation stage each year for the last 3 years, with none so far this year.

More complaints are received but do not meet the requirement to be a whistleblowing complaint. The two main reasons complaints do not progress are lack of actionable evidence or a conflict with another process. (WB complaints cannot be because an individual is unhappy with their experience in a different complaints process)

The very low numbers are however themselves a concern. Whereas it could be taken as an indication that complaints are satisfactorily resolved through other means or as an organisation, we have a high standard of personal and financial standards, the complex environment of employee relations would suggest this is unlikely.

In other areas of employee relations, we are seeing increased complaints raised and strong evidence there are more, and people are reluctant to raise formal complaints.

Previous report agreed a review of the policy was overdue and this has now been done. The policy could be more simply written, more concise but it is factually and functionally adequate. Content needs to be urgently updated as these are out of date. Issues are more about the application of the policy and process.

### **3. Plans to publicise Whistleblowing, and associated ways to raise concerns.**

April will see some wider work on performance and accountability across all officers so there will be a good opportunity to remind people of the policy, its purpose and how to raise concerns.

Locally focused communication and management team brief will be used to raise awareness rather than the broad corporate channels used previously.

#### **4. Contact Advisors**

Contact Advisers have a role that is broader than Whistleblowing and the other aspect of their function is under full review (linked to Dignity and Respect at Work) so a refresh and of the training and publicity of the support will be possible linked to that work.

#### **5. Recommendations**

It is recommended that the Audit and Standards Committee:

##### **Agree to**

- Benchmarking with core cities on numbers and nature of Whistleblowing complaints
- Rewrite of policy but no substantive changes, launch with communication in April.
- Local communication to highlight local delivery context.



## Audit and Standards Committee Report

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**Report of:** Interim Director of Legal and Governance

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**Date:** 9 March 2023

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**Subject:** Work Programme

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**Author of Report:** Jay Bell, Democratic Services

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**Summary:**

The report provides details of an outline work programme for the Committee.

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**Recommendations:**

That the Committee:-

(a) considers the Work Programme and identifies any further items for inclusion;  
and

(b) approves the work programme.

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**Background Papers:** None

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**Category of Report:** OPEN

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## Statutory and Council Policy Checklist

<b>Financial Implications</b>
NO Cleared by:
<b>Legal Implications</b>
NO Cleared by:
<b>Equality of Opportunity Implications</b>
NO Cleared by:
<b>Tackling Health Inequalities Implications</b>
NO
<b>Human rights Implications</b>
NO:
<b>Environmental and Sustainability implications</b>
NO
<b>Economic impact</b>
NO
<b>Community safety implications</b>
NO
<b>Human resources implications</b>
NO
<b>Property implications</b>
NO
<b>Area(s) affected</b>
NONE
<b>Is the item a matter which is reserved for approval by the City Council?</b>
NO
<b>Press release</b>
NO

## **WORK PROGRAMME**

### **1. Purpose of Report**

1.1 To consider an outline work programme for the Committee.

### **2. Work Programme**

2.1 It is intended that there will be at least five meetings of the Committee during the year with three additional meetings arranged if required. The work programme includes some items which are dealt with at certain times of the year to meet statutory deadlines, such as the Annual Governance Report and Statement of Accounts, and other items requested by the Committee. In addition, it also includes standards related matters, including an annual review of the Members Code of Conduct and Complaints Procedure and an Annual Report on the complaints received.

2.2 An outline programme is attached and Members are asked to identify any further items for inclusion.

### **3. Recommendation**

3.1 That the Committee:-

- (a) considers the Work Programme and identifies any further items for inclusion;  
and
- (b) approves the work programme.

**David Hollis**  
**Interim Director of Legal and Governance**

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Audit and Standards Work Programme 2022-23- Working Copy

<b>Date</b>	<b>Item</b>	<b>Author</b>
16 June 2022	Internal Audit Plan 2022/23	Linda Hunter (Senior Finance Manager)
	Progress in High Opinion Reports	Linda Hunter (Senior Finance Manager)
	New Housing System and Project Update	Ajman Ali (Executive Director Operational Services)
	Government Response to The Committee on Standards in Public Life Report	Gillian Duckworth (Director of Legal and Governance)
	Work Programme	Gillian Duckworth (Director of Legal and Governance)
	Strategic Risk Reporting	Helen Molteno (Corporate Risk Manager)
7 July 2022	Closed Meeting with Members and Ernst & Young	
28 July 2022	Summary of Statement of Accounts	Ryan Keyworth (Director of Finance and Commercial Services)
	Internal Audit Annual Fraud Report	Stephen Bower (Finance and Risk Manager)
	Role of the Audit Committee and Training	Claire Sharratt (Senior Finance Manager)
	Work Programme	Gillian Duckworth (Director of Legal and Governance)
22 September 2022	Virtual Training – Learning lessons from recent reports	External Facilitator Bethany Evans
22 September 2022	External Audit Plan 2021/22	External Auditor (EY)

Audit and Standards Work Programme 2022-23- Working Copy

	Annual Internal Audit Report	Linda Hunter (Senior Finance Manager)
	Formal Response to Audit (ISA 260) Recommendations	Ryan Keyworth (Director of Finance and Commercial Services)
	Interim Standards Complaints Report (Half Yearly)	Gillian Duckworth (Director of Legal and Governance)
	Annual Governance Statement	Gillian Duckworth (Director of Legal and Governance)
20 October 2022	Closed meeting with Members and External Auditors	
17 November 2022	Annual Corporate Complaints Report & Annual Ombudsman Report 2021/22	Corleen Bygraves-Paul (Service Delivery Manager)
	Work Programme	David Hollis (Interim Director of Legal and Governance)
22 December 2022	CANCELLED	
19 January 2023	Progress in High Opinion Reports	Linda Hunter (Senior Finance Manager)
	Code of Corporate Governance	David Hollis (Interim Director of Legal and Governance)
	Information Management Annual Report	Sarah Green (Senior Information Management Officer)
	Work Programme	David Hollis (Interim Director of Legal and Governance)
	Strategic Risk Reporting	Helen Molteno (Corporate Risk Manager)
16 February 2023	External Audit Update Report	External Auditor (EY)
	Annual Standards Report	David Hollis (Interim Director of Legal and Governance)



Audit and Standards Work Programme 2022-23- Working Copy

	Review of Members' Code of Conduct and Complaints Procedure	David Hollis (Interim Director of Legal and Governance)
	Findings of the recommendations on the Annual Complaints and Ombudsman Report from 17 November 2022.	Corleen Bygraves-Paul (Service Delivery Manager)
	Housing Management System – Audit Update	Robert Parkin (Assistant Director Legal and Governance)
	Work Programme	David Hollis (Interim Director of Legal and Governance)
9 March 2023	Statement of Accounts (Audited)	Tony Kirkham (Interim Director of Finance)
	Report of those Charged with Governance (ISA 260)	External Auditor (EY)
	Whistleblowing Policy Review	Elyse Senior-Wadsworth (Head of Human Resources)
	Work Programme	David Hollis (Interim Director of Legal and Governance)
13 April 2023	Internal Audit Plan 2023/24	Linda Hunter (Senior Finance Manager)
	Compliance to International Auditing Standards	Tony Kirkham (Interim Director of Finance)
	Community Schools Update	Andrew Jones (Director of Education and Skills)
	Work Programme	David Hollis (Interim Director of Legal and Governance)
July / August 2023	Audit Training	External Facilitator (TBC)
June 2023	Progress in High Opinion Reports	Linda Hunter (Senior Finance Manager)
	Internal Audit Annual Fraud Report	Linda Hunter (Senior Finance Manager)
	Strategic Risk Update	Helen Molteno

		(Corporate Risk Manager)
	Update on Governance Issues outlined in the Annual Governance Statement	David Hollis (Interim Director of Legal and Governance)
	Work Programme	David Hollis (Interim Director of Legal and Governance)

## IMPORTANT INFORMATION FOR REPORT WRITERS

The Audit and Standards Committee provides an independent and high-level focus on the audit, assurance and reporting arrangements that underpin good governance and financial standards.

The purpose of the Committee is to provide independent assurance to the Council of the adequacy of the risk management framework and the internal control environment. It provides independent review of Sheffield City Council's governance, risk management and control frameworks and oversees the financial reporting and annual governance processes. It oversees internal audit and external audit, helping to ensure efficient and effective assurance arrangements are in place.

The Committee also cover Standards and is primarily responsible for promoting and maintaining high standards of conduct by councillors, independent members, and co-opted members. It is responsible for advising and arranging relevant training for members relating to the requirements of the code of conduct for councillors. The Committee also monitor the Council's complaints process and the Council's response to complaints to the Ombudsman.

The Committee is not an operational committee, so is not focussed on the day to day running of your service. However, its focus is on risk management and governance, so it will want to understand how you manage your key risks, and how you are responding to new challenges and developments. In particular the Committee will be interested in the progress on implementing agreed recommendations from inspection and audit reports, and will want to review your services' outputs and actions in response. You can expect some challenge if deadlines for implementing agreed actions have been missed. Please ensure breakdowns of information are included in your report, as the Committee is interested in the key facts and figures behind areas.

Most Audit and Standards papers are public documents, so use everyday language, and use plain English, don't use acronyms, or jargon and explain any technical terms. Assume the reader knows little about your subject.

Think about how the paper will be interpreted by those who read it including the media.

Audit and Standards Work Programme 2022-23- Working Copy  
Use standard format - don't subvert it.

**Ensure** – You convey the key message in the first paragraph not the last.

The report should include –

- **Summary**
- **Recommendation (s)**
- **Introduction**
- **Background**
- **Main body of the report (in. legal, financial and all other relevant implications)**

(report templates are available from Democratic Services)

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