Cotswold District Council

Report of Internal Audit Activity

Summary of Work Completed since April 2021

Internal Audit ▪ Risk ▪ Special Investigations ▪ Consultancy

The following information provides a brief summary of each audit review finalised since the last Committee update

Internal Audit ▪ Risk ▪ Special Investigations ▪ Consultancy
Unrestricted

Accounts Receivable – Final Audit Report – May 2021

Audit Objective To provide assurance that there is an effective control framework in place within the Accounts Receivable function.

Assurance Opinion

A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

Number of Agreed Actions

Priority	Number
Priority 1	0
Priority 2	0
Priority 3	0
Total	0

Risks Reviewed

1. If controls in place in relation to manual allocations of income are not robust, this could result in miss-stating of income, undetected fraud and reputational damage.

Assessment

Low

Key Findings

The process carried out by the Accounts Receivable (AR) team to identify and allocate income to the correct customer account/invoice from the BAL100 suspense account is robust. As with any manual process there is the possibility of error or mistake, therefore the AR Team Leader has agreed to make quality spot-checks of these manual allocations to ensure the process is followed and payments are allocated correctly.

Continuous Assurance reports were produced on a quarterly basis by the SWAP Data Analytics Team during 2020/21 for Senior Management. In relation to Accounts Receivable, these reports included data relating to the number and value of invoices raised, subscriptions and invoices raised, and value and number of debt write-offs (both in total and by service area) with the aim of identifying any trends or anomalies.

Four recommendations were made in the 2019/20 Accounts Receivable audit. Two of these recommendations are now complete and two are still in progress – due to be complete by October 2021.

Audit Scope

The scope of this audit included a high-level review of the process used by the Accounts Receivable team for the manual allocation of payments from the BAL100 suspense account to customer accounts/invoice and the corresponding investigation process carried out to identify correct customer details.

Recommendations made during the 2019/20 audit were also followed up as part of this work.

In addition to the audit work carried out, the SWAP Data Analytics Team have also provided Continuous Assurance reports (including AR data) quarterly which were provided to Senior Management.

Background

The 2019/20 Accounts Receivable report finalised in August 2020 offered a 'Reasonable' assurance opinion. The current Accounts Receivable Team Leader was appointed in September 2020 and took responsibility for the implementation of the recommendations made during the audit. Added to the impact on staff of the pandemic, it was agreed that the scope of this audit would be focussed on one process.

Main Accounting – Final Audit Report – May 2021

Audit Objective — The objective of the audit is to assess the effectiveness of accounting and budgetary controls and contract management controls operated by service managers, ensuring compliance with financial rules and regulations.

Assurance Opinion

A sound system of governance, risk management and control exists with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

Number of Actions

Priority	Number
Priority 1	0
Priority 2	0
Priority 3	1
Total	1

Risks Reviewed

	Assessment
1. Ineffective contract management leaves the Council unable to deliver key services putting service users at risk.	Medium
2. Budgetary controls are not robust, so deviations are not identified and corrected.	Low
3. There is greater risk as recommendations have not been implemented.	Low

Key Findings

A survey was issued to a selection of service managers with contract management responsibilities to assess budget monitoring activity undertaken. We did not receive any responses and so we are unable to offer an assurance opinion. The above assurance opinion relates solely to budgetary control activity undertaken by the Finance team.
To ensure a thorough assessment, an audit focussing on Procurement and Contract Performance Management has been included within the 2021/22 audit plan.

There was a delay in uploading opening balances into Business World mainly attributed this year to the delay with External Audit signing off the accounts. However, we identified this same issue in our previous audit. An action has been agreed for balances to be uploaded within one calendar month of the accounts being signed off by the External Auditors.

Budget testing confirmed that the original budget approved by Council balanced with values in Business World. Budget variance testing confirmed variances had been appropriately investigated, reported, and approved. Controls for budget monitoring, virements and reporting were compliant with Financial Rules.

Audit Scope

A review of main accounting controls for the 2020/21 financial year was carried out to assess compliance with Councils' Financial Rules and agreed actions.

The audit covered controls in the following areas:

- Contract management – Service area budget monitoring activity
- Budgetary control, monitoring and reporting
- Balances carried forward
- Previous year's recommendation

Additional Information

We have identified an unused facility on the In-Tend contract management system that partner councils may wish to consider using to support KPI monitoring responsibilities.
One action has been agreed with management.

Anti-Malware – Final Audit Report – May 2021

Audit Objective	To ensure that technical solutions are managed and deployed to protect data and systems from electronic malicious attack.

Assurance Opinion

A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

Number of Agreed Actions

Priority	Number
Priority 1	0
Priority 2	0
Priority 3	1
Total	1

Risks Reviewed

Operation of the network and connected information systems is disrupted leading to the unauthorised access and disclosure, corruption and loss of information and data.

Assessment

Medium

Key Findings

We completed an Incident Management audit during 2020/21 which included a review of the response to cyber related threats and incidents. Malware is one such ongoing threat to organisations and as such anti-malware software implementations should be robust, centrally managed and provide maximum coverage of an estate of networked devices. Publica provide ICT support and security defence for the Partner Councils and utilise a 'Next-gen' Anti-Malware solution as part of the strategy to help prevent, detect, contain, and enable the initial response to attacks and infections. 'Next-gen' products are modern solutions for organisations and incorporate enhanced features such as system behavioural monitoring, machine learning and threat intelligence. Device coverage is important, and our review of endpoint installations did identify a small number of discrepancies between the anti-malware solution, Active Directory, and the software management system and whilst these are being remediated, we suggest a periodic compliance check is added to a Security Compliance control diary to ensure these issues are detected, reviewed, and remediated regularly.

Whilst our audit opinion following the assessment of the controls in place has been assessed as 'Substantial' and we take assurance that technical controls are in place and managed appropriately, it is still possible for a malware attack to be successful despite these controls. This can take the form of a '0-day' or 3rd-Party breach such as the 'Solarwinds' attack. It is therefore important the Publica ICT team continue to monitor and manage this risk to continually adapt to the persistent threats facing them and their clients.

Audit Scope

The audit scope reviewed the Anti-Malware solution and considered the following expected key controls:
- Periodic threat assessment to identify current threats and identify remediation required.
- Scanning of in and out-bound communication channels to block viruses, spam, and malware threats.
- Client endpoints are appropriately configured to block viruses, spam, and malware threats.
- Client endpoints are centrally managed and updated, and issues pertaining to connectivity and update failure are identified, reported, and remediated quickly.
- Staff awareness and prevention training.

The review was undertaken by interviewing key personnel including the Cyber Security Engineer and the ICT Audit and Compliance Manager, together with the review of documentation and evidence provided.

Additional Information

In the Incident Management Audit report, we noted that significant cyber related security incidents are widely considered to be a matter of 'when', not 'if'. A major part of an organisation's first line of defence against attempted cyber-attacks includes a satisfactorily deployed anti-malware solution across a networked estate of connected devices, combined with end-user cyber-security awareness training. It is noted that whilst new starters are subject to mandatory awareness training, the existing end-user base has not received full refresh awareness training for an extended period of time. We note the published training calendar has security awareness training planned for Quarter 4 2022, however, due to the lengthy period of time without it, coupled with current prolonged periods of remote working, bringing forward this training should be considered as part of the security strategy.

Business Grant Post Payment Assurance – Final Audit Report – May 2021

Audit Objective	To provide assurance that COVID-19 related business grants were paid to eligible businesses, in accordance with Government guidance.

Assurance Opinion

A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

Number of Actions

Priority	Number
Priority 1	0
Priority 2	0
Priority 3	0
Total	0

Risks Reviewed

If sufficient checks and controls are not in place, ineligible recipients may receive COVID-19 business grants resulting in potential financial, fraud and reputational risk to the Council.

Assessment

Low

Key Findings

In April and August 2020, COVID-19 support grant payments was made to business rate payers within the district. The information on grant applications was checked against the information already held within Civica prior to payment being made.

We have recently undertaken post payment assurance checks and can confirm that no significant findings were made as a result of this work. All COVID-19 business grants tested were found to have been paid to eligible businesses, in accordance with Government guidance.

We can confirm post payment checks have been and continue to be undertaken by the Counter Fraud Team to identify potential fraudulent claims and then subsequent recovery actions where required. We have taken this assurance as well as the post payment assurance checks we have undertaken to support our overall opinion.

Audit Scope

A review of a sample of high value (£10,000 - £25,000) COVID-19 business grants payments was carried out to ensure that the payments were made to eligible recipients, in line with Government guidance.

The payments tested were made during April 2020 and August 2020.

Conclusion

We conclude that robust and effective processes have been developed in a short space of time to ensure that grants are paid to qualifying businesses in these trying times. Where fraudulent claims are identified, processes are in place to recover the funds.

Unrestricted

Human Resources – Final Audit Report – June 2021

Audit Objective	To provide assurance that the electronic learning system in place is effective and meets the needs of staff in line with training and development objectives of the organisation.

Assurance Opinion
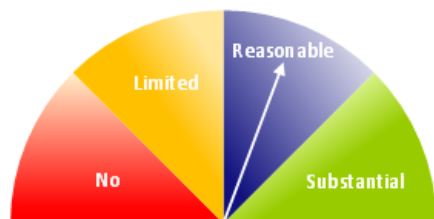
There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.

Number of Agreed Actions

Priority	Number
Priority 1	0
Priority 2	2
Priority 3	3
Total	5

Risks Reviewed

If the e-learning system in place is not effective, staff training needs will not be met which could lead to compliance risk and staff dissatisfaction

Assessment

Medium

Key Findings

Access to mandatory training via iHasco is not automatically granted to or required of external partnership workers (e.g. Internal and External Audit) or temporary agency staff working for or on behalf of Publica/the Councils. Members also do not currently have access to mandatory training via iHasco.

The Publica Learning and Development Guidance and associated forms (Training Brief form and Learning Contract) have not yet been submitted for review and approval by Employee Trade Unions.

There is no Learning Management System in place. The adaptability of the Learning & Development team is, however, demonstrated in the delivery of training using several methods including iHasco, which is an online provision for mandatory and compliance training certified by the Institute of Occupational Safety and Health (IOSH), and Google Classroom for bespoke internal training.

There is no centralised record held of staff training and learning, and no clear process in place for ongoing monitoring and of training completion by management. There is no evidence of regular reporting to key officers (e.g. Health and Safety Business Partners) and Senior Management on training completion rates.

Individual staff training needs are identified by managers using one-to-ones. iHasco allows for limited course feedback. Collating and analysing this information to identify trends could enhance training needs identification to benefit the wider staff, but the limitations of the current systems and current resourcing do not allow the Learning and Development Team to do so.

Audit Scope

This audit included a review of the following:

- Key documents supporting the delivery of training by the Learning & Development Team, including the Publica People Strategy and the Learning and Development Guidance
- iHasco and Google Classroom – the systems used to deliver or facilitate staff training, including training records, management information and functionality
- Course completion data
- One-to-ones and training feedback, and how these are used to inform training and ensure the training needs of staff are met
- Mandatory training
- Management information and reporting

Observations

The Talent Development Business Partner covers some responsibilities of a Business Manager role in addition to his current role. The Talent Development Business Partner is now directly line managed by the Head of HR.

Unrestricted

Accounts Payable – Final Audit Report – June 2021

Audit Objective	To ensure the Council has an effective control framework in place for its Accounts Payable / Creditor's function.

Assurance Opinion
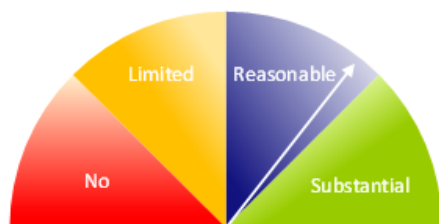
There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.

Number of Agreed Actions

Priority	Number
Priority 1	0
Priority 2	1
Priority 3	2
Total	3

Risks Reviewed

Fraudulent, invalid, or late payments are made resulting in financial loss and / or reputational damage.

Assessment

Low

Key Findings

There is currently no way to monitor when an amendment has been made to a supplier account in Business World On!. The AP Team Leader confirmed she will escalate this with Publica Business World On System Support to find a solution.

Some of the process documentation supplied was last reviewed in 2017, and the new supplier form was not found to contain up to date guidance. We were advised documentation will be reviewed.

Sample testing found a discrepancy with one suppliers sort code, this was confirmed with the supplier over the phone. Going forward, all supplier payment details will be confirmed by the supplier in writing.

Invoice approval limits are automated and managed via Business World On! and there are 6 assigned approver levels across all clients. Payment files are independently reviewed and authorised, and since Covid-19 these are signed off electronically via email. Sample testing found all new suppliers had a new supplier form and an accompanying checklist completed to support details had been checked and approved by another Officer for accuracy and potential duplicates. The service KPI of at least 95% of all invoices being paid within 30 days of receipt is monitored quarterly, and anything under 95% is investigated by the AP Team Leader. These figures are reported quarterly to the Publica Board.

Audit Scope

A review of Accounts Payable undertaken in April 2021 covered the following:

- payment approval process
- exception reporting
- the creation, amendment and management of creditor master file data.

Discussions were held with the Publica Accounts Payable Team Leader, and processes were discussed.

The Accounts Payable Continuous Assurance reports were also analysed, and each Council's performance and trends were assessed.

Other Relevant Information

Continuous assurance work to identify duplicates is undertaken and reported to each Council on a quarterly basis. Information in these reports was further analysed and found the number and total value of payments made has seen decreases at each council compared to the previous financial year. The average number of days to pay suppliers has seen an increase at each council compared to the previous financial year. PO usage averages did not vary by more than 10% at each Council. These findings can be attributed to changes resulting from the COVID-19 pandemic and AP Officers being heavily involved in processing Covid-19 grant payments.

Authority's Response to Covid-19 – Final Audit Report – May 2021

Audit Objective	To provide assurance that the response to COVID-19 was robust and responsive to the needs of staff, customers and in line with national Government guidelines.

Assurance Opinion

A sound system of governance, risk management and control exist, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

Risks Reviewed

If the response to the COVID-19 pandemic was ineffective and lacked proper coordination, this may have resulted in a risk of service failure and reputational damage.

Assessment

Low

Key Findings

		Observations
Substantial	ICT	0
Reasonable	Health & Safety of Staff	1
Substantial	Key Service Delivery	1
Substantial	Staff Wellbeing Arrangements	0
Substantial	Community Response	0
Substantial	Emergency Response & Liaison with Appropriate Agencies	0
Substantial	Emergency Decision-Making Arrangements	0

Audit Scope

Our overarching review to address the above objective has covered the following areas:

- ICT – equipment, Data Protection considerations and arrangements to allow staff to work from home.
- H&S of staff – arrangements allowing staff to safely WFH.
- Key service delivery – arrangements in place to ensure customer access to previous face-to-face services
- Staff wellbeing arrangements.
- Community response.
- Emergency response and liaison with appropriate agencies.
- Emergency decision-making arrangements.

Background

At the beginning of the pandemic, the Publica Managing Director asked a Group Manager to take locality lead for Cotswold District Council. The locality lead had oversight and aided coordination of the Council's response to COVID-19, as well as having a strategic role in the wider County response to the pandemic. Local Management Teams (LMTs) were set up at each of the Councils and met regularly and collaboratively to maximise efficiency in the response, and to allow decision making at the pace required to react to the pandemic. Recovery Groups were also established and included Members to ensure there was representation from all required parties when making decisions. The Chief Executive Officer at the Council exercised the right to use emergency powers, and decisions made were retrospectively reported to the relevant Committee, Cabinet or Council as appropriate.

The initial key priority for the Council was to ensure the safety and wellbeing of vulnerable residents within the district. Community Resilience Hubs were established, and the Council worked successfully with local charities and volunteer agencies to ensure that food parcels and prescription medication were delivered to those who were shielding and were unable to leave the house. Staff wellbeing was also a key consideration with a quick and effective move to home working for the majority of staff facilitated by all 3 Councils and Publica. Supporting local businesses was also a priority. The Council worked hard to distribute the many versions of COVID-19 business grants throughout the period, as well as supporting the reopening of the high street and providing business packs and guidance to businesses throughout the district.

Authority's Response to Covid-19 – Final Audit Report – May 2021

ICT

Due to the previous rollouts of laptop computers to enable agile working and aid business continuity, the majority of Publica and Council staff were already equipped to be able to work away from the office for extended periods of time. Software solutions to enable communication over data and voice streams were already mainly in place. There was no added pressure to enable the mobilisation of an existing static workforce, however, challenges were encountered with unprecedented demand on remote working technical capacity. The ICT department responded quickly to increase capacity enabling stable remote connectivity for all staff across multiple clients to aid a continuity of service. Where necessary, approval was given to staff to obtain equipment such as keyboards, mice and monitors from the office to ensure they had the required equipment to be able to work adequately from home. We were advised that an inventory of equipment taken was recorded by line managers. The ICT service extended their standard hours of IT support from 7am through to 7pm as a reflection of the increased amount of flexible working including non-standard working hours for many employees as an impact of the pandemic.

All staff were required to complete Data Protection and IT Security training through Bob's Business in September 2019. No cyber-security awareness training was mandated for all staff to re-enforce good cyber-security practices whilst working remotely throughout 2020, although messaging was placed on the internal intranet as a reminder to staff of the cyber threats faced. GDPR training was rolled out in March 2021 to all staff, using iHasco. Cyber Security training was also scheduled for March 2021 but has not yet been rolled out. As part of the 2021 Anti-Malware audit, we suggested consideration was given to bring forward full cyber-security user awareness training which is currently planned for Q4, 2022.

Overall, considering the pressures of the unprecedented situation caused by the pandemic, Publica staff working on behalf of the Council were fully supported by the response of the Publica ICT service. This enabled them to both continue existing services, and to handle many new issues as they arose.

Health & Safety of Staff

During the pandemic, Publica Senior Management charged Business Managers with the responsibility of determining how frequently they contacted their staff members to check on their wellbeing. Publica guidance was provided on lone working and personal safety and home working. Meetings with Service Managers found differences between service areas on how much contact was had between staff members and their line managers, but in all cases, this was at least weekly. These arrangements are adequate to check on staff wellbeing but could be enhanced to ensure staff safety whilst working remotely from home.

Between March 2020 and Feb 2021, managers were required to record staff related data daily including numbers working from home and from the office. From February this was moved to weekly recording. The Health & Safety Executive (HSE) states that there are greater risks for lone workers (including home workers) with no direct supervision or anyone to help them if things go wrong. To help mitigate against the risk of lone working, consideration should be given to implementing a system to ensure all staff are safe and present each day.

Display Screen Equipment (DSE) health and safety home workplace assessments were emailed to all staff to complete. All Service Managers contacted confirmed staff members had access to the office equipment they needed. There were discrepancies between the service areas we contacted and whether service risk assessments had been updated in response to the pandemic. A recommendation has been made in our Lone Workers Audit which should address this and ensure a consistent approach to the completion of risk assessments.

In the short-term staff are still working from home where possible, but for those who need to be in the office it is a socially distanced working environment. Staff members have also been encouraged to take part in the twice weekly Lateral Flow Tests, and self-testing kits are available from the receptions at Coleford and Cirencester. An Agile Working Group has been established to plan and implement the Agile Working Strategy and necessary arrangements to ensure safe return to the offices for staff.

Observation
As staff continue to work from home, treating them as lone workers could help to ensure they are safe and present at work each day. This will lessen the likelihood that absences due to illness or accidents go unnoticed and ensure compliance with employer health and safety requirements.

Key Service Delivery

Customer access to key services including Customer Services, Revenues & Benefits and Housing & Homelessness Services has been maintained successfully throughout the pandemic. The major change to access to these services came when the public reception areas of the Council offices were closed in March 2020, in line with Government advice and to prioritise the safety of customers and staff. Customers were encouraged to access these services by telephone or email, or to 'self-serve' using information and reporting functions on the Council's website. Face-to-face appointments were made available in emergency or urgent cases, but we were advised that few were taken up at the Council.

The Group Manager - Resident Services advised that the demand for the above services heavily increased, especially at the beginning of the pandemic. Incoming calls to Customer Services were heightened, and Revenues & Benefits saw a higher number of claims being made as people were adversely financially affected by the pandemic through job loss, reduced working hours etc. In March 2020, the Minister for Local Government and Housing requested that local authorities urgently accommodate all rough sleepers, adding demand to the Homelessness Service.

It should be noted that the Revenues team were also required to process and pay out all COVID-19 business grants that were required of central Government within strict timeframes, in order to support local businesses. The implementation of the Civica system to replace Northgate at CDC was also led by the Revenues team, going live in Dec 2020/Jan 2021.

We were also advised that 96 of the 360 staff within Resident Services working across the 3 councils, were redeployed to community response work at the beginning of the pandemic, providing crucial support to each of the Councils' wider response. Resourcing was highlighted as one of the main challenges of the pandemic for Resident Services, trying to find a balance between supporting the wider pandemic response and resourcing services adequately as demand increased.

Observation
During the pandemic, the decision was to remove the cash kiosk. The decision appears to have been made as a 'matter of urgency' under the Council Constitution due to timing constraints involved - notice had to be provided to the supplier of the kiosk. The Constitution requires that '*any action taken in this way shall be reported to the first available meeting of Council, Cabinet or relevant Committee, as appropriate'* but there is no evidence that this has been done after the decision was made in August 2020.

Staff Wellbeing Arrangements

Publica fund several resources in relation to health and wellbeing that were available to all staff during the pandemic, including an Employee Assistance Programme (EAP) and Medicash. Using these, staff could access 24/7 helplines for counselling and stress management, courses and programmes to help with health and wellbeing, and complementary treatments (e.g., massages) could be claimed back via Medicash.

Additionally, throughout the pandemic a significant number of posts were made on the Publica Portal newsfeed to signpost staff to relevant resources and support from external sources. Relevant material was posted in a timely manner in relation to the pandemic itself along with both internal and Government guidance. Training courses were also made available to all staff via iHasco, including Mental Health Awareness and Stress Awareness.

At the time of audit work (March/April 2021), five Staff Wellbeing Surveys had been carried out. Each survey had a set of standard questions so that trends could be analysed, and then tailored questions based on the situations within the organisation/wider world at the time (e.g., working equipment, support, communications). The survey had a good completion rate considering the size of the organisation, with around 300 respondents each time. HR Business Partners contacted all staff that raised concerns or indicated that they may need further support via the survey, signposting to relevant resources or making suitable arrangements for everyone.

Community Response

A review of Council's newsfeeds and discussions with Managers involved has provided us with a good understanding of action taken to support the community in response to the pandemic. Many Publica employees were redeployed to support the pandemic response, with tasks including direct support of welfare checks on thousands of Clinically Extremely Vulnerable (CEV) residents across the districts.

In addition to COVID-19 business grant payments, the Council has also sought to support local businesses with additional Council led initiatives. Good examples of this include producing checklists for local business on how to work safely and maintain social distancing, waiving outside seating application fees and by distributing coronavirus stickers and posters to be used by business reopening.

The Council collaborated with the Health and Safety Executive (HSE) to provide advice and proactive guidance to local businesses to support them in meeting their Covid secure responsibilities. They are also working with local health authorities to support the understanding of any patterns in confirmed coronavirus cases.

Grants to support local Voluntary and Community Sector (VCS) groups working with food and essential supply services were made available and promoted. Community teams have been directly involved in supporting and connecting VCS groups with vulnerable residents.

A vital achievement for the Council was the ability to react to the pandemic by working collaboratively with Publica, partner organisations and VCS groups to identify and respond to the needs of the community. It is recognised that the relationships built will have a lasting future benefit for the Council.

Emergency Response & Liaison with Appropriate Agencies

Once a major incident had been declared, the Gloucestershire LRF's (Local Resilience Forums) co-ordinated a multi-agency approach to the Coronavirus emergency. Regular meetings of the LRF's were held and these were attended by officers on behalf of the authority.

Subgroups were formed internally to deal with Covid-19 related issues to ensure tasks were undertaken, such as providing wellness calls and ensuring medicine was delivered to vulnerable people. We were advised a resourcing subgroup worked to determine who was available or best placed to help with a situation.

Local Authorities have a duty to plan for and respond to civil emergencies. Coronavirus has been an emergency unrivalled in recent times due to its wide reaching and unchartered nature. From the information provided we can assess the response has been proportionate but we were advised positives and areas to be improved can be taken from the experience, and the Corporate Recovery Plan will be reviewed in light of lessons learnt from the pandemic.

Emergency Decision-Making Arrangements

Frequent changes in legislation during the initial stages of the pandemic led to the temporary suspension of face-to- face Council meetings and a subsequent break in the democratic decision-making process. As such, urgent decisions were required by authorised officers in response to the changing situation.

Part D1 (Council Procedure Rules) of the CDC Constitution affords Head of Paid Service, and following their retirement, the Interim Chief Executive, delegated authority to take decisions considered necessary in the interests of the Council. Decisions made in cases of urgency are required to be in consultation with the Leader of the Council or appropriate committee members. Whilst virtual meetings were introduced at a later date, several decisions were made using those emergency powers. With the exception of the observation noted under 'Key Service Delivery', we found that those decisions were taken in line with authority and legislation, were fully documented and subsequently presented to the Overview and Scrutiny Committee at the next meeting in May 2020.

Internal Audit ▪ Risk ▪ Special Investigations ▪ Consultancy