

# Cotswold District Council

## Report of Internal Audit Activity

### Summary of Work Completed since April 2023

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

# Council Tax and NNDR, Housing Benefit and Ctax Support – Final Audit Report – April 2023

## Audit Objective

To ensure key financial system controls are operating effectively for Council Tax and Business Rates, Housing Benefits and Council Tax Support and that opportunities for error, fraud or corruption are minimised.

### Assurance Opinion – Council Tax and NNDR



Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.

### Number of Actions

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

### Risks Reviewed

The Council does not collect all Council Tax and Business Rates due as a result of errors, omissions or fraud leading to financial loss or reputational damage.

### Assessment

Medium

### Assurance Opinion – Housing Benefit & Council Tax Support Scheme



Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.

### Number of Actions

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

### Risks Reviewed

Housing Benefits and Council Tax Support claims are not processed correctly, completely and on a timely basis as a result of errors, omissions or fraud leading to financial loss or reputational damage to the Council.

### Assessment

Medium

## Key Findings

### Housing Benefits Overpayments are not recovered.

Where benefit overpayments are made and cannot be recovered through ongoing benefit payments, invoices must be raised to recover the debt. Invoices have not been raised for HB overpayments since the migration to the Civica system which was completed in June 2021.

Report Date	Total No. of Overpayments	Total Amount
Nov 2022	622	£381,846

The data provided shows that these amount to significant amounts of money now owed to the Council and represent a potential financial loss if the monies owed are not recovered.

Officers advised that they are planning to raise invoices where appropriate, but the specific approach is to be agreed with the Council's management team.

### Revenues: Accounts with Inhibits (supressed accounts) are not actively reviewed.

The Revenues Operational Lead advised (Nov 22) that the reporting and review of accounts with inhibits had not regularly been performed since the last annual billing process (Jan 22).

The regular and independent review of inhibits should be restarted to ensure the status of these accounts are valid and correct.

## Audit Scope

The planned scope of the audit included:

- CTax/NNDR
  - Recovery, enforcement and write off processes.
  - Collections -Payments and Direct Debit collections.
- HB & CTS – Overpayments, Recovery, Payments/Plans, write off processes.
- Key Controls for all systems – Financial Reconciliations, independent review of exceptions eg. supressed accounts, accounts in credit, overpayments, refunds, etc.
- Follow up of previous agreed actions.

Analysis was performed on the reports requested, in conjunction with walkthrough and sample testing to form an opinion on the effectiveness of the controls in operation.



**Revenues: Significant credit balances remain in closed accounts.**

We were advised customer service officers are tasked with reviewing and actioning closed accounts with credit balances. And that it is recognised the work is undertaken during quiet periods. A report provided in November 2022 shows the total monies in closed accounts amounted to £918,498.

Failure to proactively identify and refund customer overpayments increases risk of reputational damage as this is an area often highlighted in the media. Also, this impacts on the councils' financial statements. Therefore, these accounts should be reviewed and actioned as soon as possible.



**Revenues – Collections, Arrears & Recovery and Write Offs**

Sample testing of Council tax and NNDR arrears recovery did not highlight any significant concerns. However, the progression of one NNDR case occurred due to the payments being allocated to the suspense account. Whilst circumstances where bulk payments across multiple accounts sometimes cause this scenario, it highlights the importance that the suspense account is regularly monitored and correctly cleared.

Write off authorisation controls were not fully reviewed and therefore will be followed up in the next audit.

**Additional Information & Next Steps**

Due to the timing of the audit coinciding with the annual billing exercises it was agreed to pause this audit and provide this interim report. Areas not adequately covered in the review will be deferred to the 2023/24 Audit which will be brought forward sufficiently so that it does not interfere with the service area's important and busy periods.

The areas which will be re-covered are:

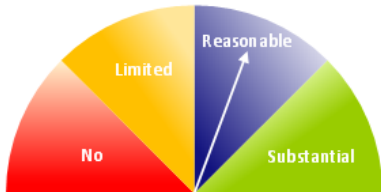
- Additional NNDR write-off evidence is to be reviewed to provide assurance over the authorisation controls.
- The completion of Council Tax and NNDR reconciliations have identified actions in previous audits. Progress of these were not followed up during this audit, therefore will be form part of the next audit.
- Alignment of processes. It is apparent there continues to be significant differences in some processes and approaches between the service areas. Efficiencies may be seen if, where possible, the most effective approaches are adopted across the whole service. Inconsistent processes were identified as an action last year and will therefore be followed up in more detail during the next audit.
- Follow up of any outstanding agreed audit actions.

To address the matters raised in this report, the Council have commissioned SWAP to undertake a 'Lessons Learned' & 'Next Steps' review of the Revenues & Benefits Service.




# Treasury Management and Cashflow Forecasting – Final Audit Report – April 2023

## Audit Objective

To assess the processes and oversight in place ensuring cashflow forecasting is accurate, up to date and reported.

Assurance Opinion		Number of Actions		Risks Reviewed	Assessment
	<p>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.</p>	Priority	Number	<p>Inadequate cashflow forecasting may lead to poor decisions on investments and borrowing, resulting in financial loss to the Council.</p>	<p>Low</p>
		Priority 1	0		
		Priority 2	1		
		Priority 3	1		
		Total	2		

## Key Findings

	Cashflow monitoring and forecasting is performed daily. Previously ad hoc meetings were held, but this will now be formalised to regular quarterly meetings with the Chief Finance Officer. Informal meetings with the accountants will continue as and when required. Presently, whilst occasional, a formal variance analysis between forecasted and actual recorded cashflow is not performed on a regular basis. A regular analysis of previous forecasts where there have been discrepancies against actuals may help determine their root cause and identify areas of improvement for future forecasts.
	Currently a single monitoring spreadsheet is updated through the forecasting cycle, effectively overwriting historical forecasted estimates. Prior to major updates (usually monthly) save previous copies of the spreadsheet to i. help with variance analysis ii. Help in case changes or errors are made to formulas.
	Treasury Management Strategies are approved in accordance with the budget setting process. Regular reports and cashflow forecasts are presented to senior management. A Treasury Management Outturn report is presented to members each year. Investments are made within the Strategy guidelines.

## Audit Scope

A review was completed in the following areas:

- Processes around cashflow forecasting to include roles and responsibilities.
- Accuracy, ongoing monitoring, and reporting of cashflow changes.
- Authority to determine and change investments in line with Council strategy.

We held discussions with the Treasury Accountant. And reviewed evidence provided to support discussions held.

## Conclusion

Cashflow forecasting has many dependencies and often relies on historical data. Whilst processes have been developed to improve communication amongst the Treasury Management Team, Accountants, and the Chief Financial Officer, more frequent meetings will ensure areas of significant changes to receipts or expenditure are captured and accounted for within the cashflow forecasting process.

There are no PIs or targets in place for Treasury Management or cashflow forecasting. Introducing a liquidity PI may help to manage cashflow forecasting.

Resource changes during the year impacted the team's ability to perform the regular reconciliations, however reconciliations are now being performed on a quarterly basis.

# Accounts Receivable – Final Audit Report – April 2023

## Audit Objective

To review Accounts Receivable processes, key controls and to follow-up on previously agreed actions.

## 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
<b>Total</b>	<b>1</b>

## Risks Reviewed

The Council suffers financial loss as a result of not being subject to appropriate debt management and write off procedures.

## Assessment

Low

## Key Findings



Write-off testing demonstrated service areas complete a write-off request form which is processed by AR officers. The AP&R Team Leader obtains documented S151 approval for all write-offs. Cash receipting income is uploaded into Business World daily by the Exchequer Team. Guidance is available for new debtor accounts and requesting credit notes; requests come from the service area and the AR team action (subject to checks).

Previous agreed actions regarding the distribution of aged debt reports and write-off separation of duties are now complete.



A previously agreed action regarding debt management, recovery and write off guidance is in progress and once updated to reflect current practices, will be communicated to all budget holders. Detailed AR guidance (2015) is available on the Publica portal for Budget Holders to refer to.

## Audit Scope

This review covered the following areas:

Policies and procedures; Segregation of duties; Periodic reconciliations; Cash receipting system controls; Debt recovery controls; Debtor accounts/credit note controls; Write off controls; Reporting and monitoring; Agreed actions follow-up.

Discussions were held with key AR officers.

## Further Comments

Debt recovery was paused during the pandemic with no clear resumption point. There is a common misconception that debt recovery is just an AR responsibility. The AR team produce and issue, reminder notices to customers and advise and support service areas. However, pursuing debts and taking action to recover debts on behalf of the Councils is a Budget Holder responsibility as confirmed within *section 15.1* of the Council's financial rules. Consideration should be given to allocating resource to develop finance induction training to enable relevant Officers to have a basic understanding of key financial requirements.

Customer accounts are either closed or parked on BW, but are not archived. The ICT Audit and Compliance Manager has been made aware of this finding for further investigation to mitigate any potential GDPR concerns.

Officers continuously develop procedures, guidance and processes to support task consistency for Publica and the Partner Councils.

# Business Continuity – Final Audit Report – May 2023

## Audit Objective

To ensure that the organisation has planned for and can maintain an agreed level of business continuity to priority services in the event of a critical ICT incident.

## 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	1
Priority 3	2
<b>Total</b>	<b>3</b>

## Risks Reviewed

In the event of a major disruption to ICT availability, the over reliance on the ICT department to maintain corporate business continuity and a lack of preparedness by service areas may result in a loss of service continuity across the Council.

## Assessment

**Medium**

## Key Findings



The Revenues and Benefits service use a combined BCP which includes only high-level detail of critical functions for all the combined areas. Each team manager should own their own separate plans to regularly review and update. The plans should detail lower-level critical processes, their dependencies, and mitigating actions in the event of the loss of ICT availability. Identified mitigating actions to continue service should be documented either within the plan itself or ancillary documents. The use of individual plans should help accomplish this.



It is important BCPs are regularly tested to ensure familiarity with plans and to identify gaps or areas for improvement. A successful Publica corporate table-top exercise was performed in October 2022. Some areas for discussion to be given further thought were raised during the test and it proved to be a useful exercise. It would be prudent for all services to hold their own individual walkthrough exercises to identify any gaps or potential mitigating actions in their own plans to drive improvement.



Service areas may rely on the advice and guidance of the ICT team to identify technical constraints and potential solutions. These discussions did start in the past although progress stalled. We recognise that resource is of limited supply, however, in the event of an incident resources will be further stretched. It is therefore best to find time to identify potential mitigating solutions now, rather than when they are needed in an extremely pressurised environment. Senior management should look to prioritise services in alignment with critical business processes identified in the corporate BCP.

## Audit Scope

This year, BCP plans of Electoral Services and Revenues and Benefits were reviewed. These controls covered were:

- Completion and approval of Service Area Business Continuity Plans (BCP).
- Identification of critical business processes and their ICT dependencies within that service area and documentation within the BCP.
- Identification and documentation of mitigating factors or workarounds to ensure continuity of service during the loss of ICT availability.
- Identification of any differing requirements between Partner Councils (if applicable).
- BCP review and testing.

## Further Information

An Electoral Services Manager at a Partner Council has spent time working through her team's BCP to identify mitigating factors for different scenarios, including the loss of ICT. It is a good piece of work which continues to be developed. It would be of benefit to collaborate, and potentially use as an example for the wider organisation.

## Section 106s and CIL (Community Infrastructure Levy) – Final Audit Report – May 2023

### Audit Objective

To provide assurance on the effectiveness of the arrangements for Section 106 and CIL (Community Infrastructure Levy)

### 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	1
<b>Total</b>	<b>2</b>

### Risks Reviewed

1. S106 and CIL contributions are not received by the council and/or obligations are not met by developers, leading to reputational damage and financial loss.

Low

2. Monitoring arrangements are unclear, leading to missed deadlines and unspent/returned monies.

Medium

### Key Findings



Reporting to Members on the position of S106/CIL within the authority currently consists of only the annual Infrastructure Funding Statement as per government requirements. This is published in December each year. However, the reporting period contained covers the previous financial year, meaning that this data is already nine months old by the time it is seen by Members.



Enquiries indicate that there is no formal sign off of the reconciliation of S106 and CIL balances between Exacom and Business World. This represents a weakness in control and heightens the likelihood of misstatement or fraud.

### Audit Scope

The audit will sought to confirm that:

- S106 and CIL agreements are appropriately recorded.
- Triggers are identifiable, recorded centrally, monitored and actioned in a timely manner.
- Receipts are collected and held appropriately.
- Monies are utilised by the Councils in accordance with the agreement.
- This information is easily available, monitored and appropriately reported.

### Other Relevant Information

The previous audit in this area took place in 2018/19 and gave rise to several agreed actions. These have been addressed by the introduction of the Exacom software, with improved monitoring controls, ensuring triggers are identified and acted upon.

We performed an independent reconciliation between S106 income invoiced during the years 2020/21 & 2021/22 and figures stated in the corresponding year's IFS. Our calculations showed differences for both years as a result of the timing of recognition of income. Planning are reconciling and reporting income as at the date of actual receipt. This is not the accepted accounting treatment of income recognition but in view of reporting requirements of the IFS, this approach has been accepted. A contributor to this was confirmation that Finance are accounting for this income differently and in accordance with International Financial Reporting Standards (IFRS) by recognising S106 income when the invoice is raised.

In addition to the reconciliation work on S106, independent reconciliation of CIL income was also undertaken and was found to be satisfactory.

Enquiries were made to relevant parties on the operation of the consultation process between internal departments and Planning regarding the distribution of S106 income and consideration of requests for inclusion in S106 draft agreements. From the responses given by stakeholders, the consultation process appears to be operating satisfactorily.



# Wellbeing Support Available to Staff – Final Position Statement Audit Report – May 2023

## Introduction / Background

This audit is an advisory piece to assess how prepared Publica are to support staff through a public fallout. The audit was inspired by recent events surrounding Clarkson's Farm, with the view to identify areas for consideration and lessons learned which can be utilised in any future similar situation as necessary.

We have acted as a "critical friend" and have reviewed the current corporate support and guidance in place, as well as held discussions with Officers and drawn conclusions from observations made. The results of this audit may influence the scope of a second audit on training and support for staff in 2023/24.

We focused our audit on three key areas, and have split our findings below accordingly:

1. Policies
2. Corporate Response to Clarkson's Farm, and
3. Staff Feel Supported and Safe (Staff Surveys)

## Findings

### 1. Policies

We reviewed the existing and newly revised policies to assess whether any enhancements could be made in light of public controversies/fallouts. At the time of audit, the newly revised policies had not yet been approved or seen by the trade unions. However, we have been advised that they will be sent to trade unions, as well as considered by a project group, before final approval.

Below is a list of all existing and new policies which would benefit from further consideration in relation to controversial Publica events:

- *Business Conduct and Social Media Appendix*

This policy, and the accompanying appendix, do not account for when members of the public ask questions via social media, either through Publica channels, or privately. For example, if someone finds out the name of an employee at Publica and their account is not private, they could contact them directly and subject them to abuse.

The focus of the guidelines is to ensure that Publica's reputation remains intact, rather than point out the risks employees face in using social media whilst being an employee of local government (via Publica).

The only reference to any risks or safety considerations is an instruction to block, hide, or ban abusive users.

A more substantial warning and explanation of the risks would be beneficial. For example, to consider not disclosing your workplace and detail what the risks are surrounding this; to consider making profiles private; to consider temporarily making profiles private during times of particular controversy.

**Suggestion: Consider expanding the policy to ensure focus is on the risk to employees as well as Publica, and/or provide training to ensure that staff are aware of the risks of associating themselves with Publica, or the Councils, on social media.**

**Management Response:** The code of conduct is in the process of being re-written, with the view of it being signed off within 4-6 weeks.

- *Unreasonable Customers Register and Procedure*

The procedure and register are not fit for purpose.

There is a potential breach of GDPR regarding the register which requires consideration - anyone in Publica currently has access to the Unreasonable Customer Register, which contains the names and addresses of unreasonable customers, via the Procedure for Managing Unacceptable Customer Behaviour on the portal.

The appropriateness of the Unreasonable Customers Register has been questioned since 2019. A Head of Service advised that they do not believe Publica has a proper process in place to capture and manage abuse received over the telephone, which would relate to Clarkson's Farm and future similar events. Nor do they believe that there is a sufficient process to manage premises alerts for the home visits of potentially dangerous customers.

Furthermore, the policy does not include social media usage, for either those targeting personal accounts of employees, or official Council accounts. Nor does it detail what steps should be taken when this occurs, for example, can abusive customers be blocked or reported?

The Procedure for Managing Unacceptable Customer Behaviour specifies that all staff have the right to terminate calls containing unacceptable behaviour. However, customer phone calls are not recorded (when checked on 17/2/23). This could dissuade some staff from terminating calls or reporting incidents as it would make it harder for the behaviour to be proven, especially if calls are taken when homeworking and there is no one available to overhear the conversation. Furthermore, the potential lack of repercussion might encourage customers to act abusively.

Further consideration should be given to whether there are any homeworkers accepting communications from the public, as they might require additional wellbeing support in response to dealing with difficult communications when lone working.

**Suggestion: Consider revising the Unreasonable Customer Behaviour Policy and register to include additional information on social media usage.**

**Ensure that the register is compliant with GDPR.**

**Consider whether there are any homeworkers within Publica who receive communications from the public, and ensure what adequate wellbeing support is put in place for them over and above advising them that the Employee Assistant Programme is available.**

**Management Response:** The Unreasonable Customers Register and Procedure has been revised and a new policy and procedure has been drafted.

Publica are encouraging employees to be more proactive about their health and wellbeing by creating better overall wellness and resilience – this includes a new Employee Assistant Programme and launching Every Mind at work. Training will be rolled out to Managers to ensure they know what their role is, how they can best support employees, how to work with HR, and will encourage them to signpost earlier. Furthermore, a leadership development coach has been hired to work with cohorts, and the HR Business Partners have been reallocated to ensure an equitable split across the company.

- *Newly Revised Agile Working Policy*

This policy mentions home working, the benefits to the employee, and does consider some risks to their wellbeing, for example, ensuring an adequate home/life balance. However, it could be strengthened by including information on the consequences of the risks, such as burnout, and the importance of setting boundaries so as not to be available 24/7.

**Suggestion: Review the Newly Revised Agile Working Policy and consider including more information on the risks to the employee.**

- *Newly Revised Flexi-time, TOIL, and Overtime Policy, Newly Revised Agile Working Policy, and the Flexible Working Policy*

The above mentioned policies are grouped together as they are not clearly distinct from one another in their current formats. There are many similarities and overlapping qualities within each individual policy, as well as a lack of clarity across the different policies. It is not clear which policy applies to which employee, and how each policy should be followed.

We have provided detailed feedback on the policies to the HR Business Partner.

**Suggestion: Line Managers are responsible for monitoring the levels of TOIL accrued by employees, however 121s are not mandatory, nor is there a standard 121 template available. Consider how Publica ensure that Managers effectively monitor the working hours of their employees so that they are not overworking, and therefore at risk of decreased wellbeing.**

- *Sickness Policy*

The existing Sickness Absence Policy states that: “If you start work and then leave early due to sickness, it will be recorded as half a day’s sickness if you work less than 50% of your contracted hours for that day. If you work more than 50% of your contracted hours, no sickness absence will be recorded for that day.”

Whereas the NEW Sickness Absence Policy states that: “Sickness absence that begins part way through the day will count as one full day’s sickness absence if the employee leaves before completing 50% of their working day. Where sickness absence begins after the employee has completed 50% of their working day, this should be recorded as half a day’s absence.”

This shows a change that half a day’s sickness will now count as a full day. This could cause employees who experience an illness, stressful incident, or physical symptoms due to stress or an incident at work, to not take the time off that is needed as they might be concerned about their sickness absence levels. However, a few hours off might make a significant difference to that employee.

**Suggestion: Consider the impacts of the rule change meaning that half a day’s sickness now counts as one day.**

**Management Response:** This was an error, and the policy has been amended.

## 2. Corporate Response to Clarkson’s Farm

It was reported that there was corporate oversight and a corporate response with regards to Clarkson’s Farm, with good and positive work undertaken. However, this is not known by all employees, and is not evident when looking at all-staff communications, or the Portal.

During discussions with a few employees, it became clear that although it was agreed good work has been achieved, there had been a lack of consideration given to reassuring employees across Publica, and checking in on how staff were feeling day to day, for example via surveys (see point 3 below); the focus was on external communications rather than on how staff might have been impacted.

This could be the result of a lack of transparency and communication. Publica have not communicated the work they were doing, and therefore not all employees were aware of this work. We found three relevant all-staff communications on the portal, none of which specify the work being done behind the scenes.

We spoke to one team member who was concerned that Clarkson’s Farm posed a risk to employees and that nothing was being done to mitigate this, until they found out about the project team (which was **not** via an all-staff communication). Therefore, it is likely that other employees shared the same concern regarding a risk to their safety due to a lack of communication. As a result, employees might not feel safe, or might feel abandoned, and would not be getting reassurance that the situation is in hand. It is Publica’s responsibility to create a safe work environment and create opportunities for reassurance, rather than wait for employees to seek this out.

The lack of transparency is also evident in the lack of key services within the staff/team structure chart – the chart does not include the Fraud, Legal, or Internal Audit teams, which are crucial governance services.

These are key services which could be used to help an employee, or be within the public interest, potentially at the expense of Publica, which Publica are not openly directing staff to. If there was an issue, or concern, regarding the way in which Clarkson’s Farm was handled by Publica, the lack of information available regarding these key services would appear like Publica are discouraging their employees to raise and report concerns. Publica should consider the impact on their reputation regarding this, and whether actively signposting to these services will show that they have nothing to hide.

**Suggestion: We suggest that a business continuity style document is created with the intention of instating it when dealing with any public controversies/fall outs. Consider including aspects such as initiating a task force (as was done in the case of Clarkson’s Farm), advising all employees to make their social media accounts private, running pulse surveys to check stress levels, stating how often Managers should check in with employees, and communicating what is happening corporately, for example via the portal, on a regular basis.**

**Consider proactive transparency and ensure that all staff are aware of the key services provided by the Fraud, Legal, and Internal Audit Teams, as well as how to contact these teams.**

**Management Response:** Although staff deemed as being directly impacted were contacted, Publica did not contact all staff to provide initial reassurance, which is something that can be done if this happened again.

3. Staff Feel Supported and Safe (Staff Surveys)

The behaviour of some of the public towards Publica staff since Clarkson's Farm would be considered bullying as per Publica's Anti-Harassment and Bullying Policy. However, Publica are not following their own policy with regards to periodic monitoring of whether the workplace is free of bullying and harassment: The Harassment and Behaviour policy states that Publica will "Periodically monitor how successful we are being in creating a workplace free of bullying and harassment by other means which may include confidential staff surveys". Furthermore, the Wellbeing section of the Publica Portal suggests that staff take part in the regular wellbeing surveys. However, no surveys have been issued since Clarkson's Farm aired - it was confirmed by the Internal Communications Specialist (who is responsible for issuing surveys) that the last wellbeing survey run was in 2021, and the Assistant Director Organisational Effectiveness advised that surveys have been put on hold recently due to the level of change in HR.

As mentioned in point number 2 above, there was a lack of corporate communication, seemingly from a lack of consideration given to reassuring employees across Publica and checking in on how staff were feeling. This could have been achieved through issuing pulse surveys. It is imperative that Publica consider how employees might be impacted by events such as Clarkson's Farm, and take proactive action in remedying this.

Although great resources are available through the Employee Assistance Programme, these were not signposted to regularly, which could suggest they were not considered as being necessary during this time. There was a lack of awareness of how employees might have been impacted, with little done in understanding this.

Considering reports of a bullying culture within the Investors in People 2021 survey results, and mention of a lack of awareness at the top of the day to day workings, a more proactive and engaged approach to situations when staff stress levels are increased might help create a more supportive and encouraging culture.

**Suggestions: Consider enacting a more proactive approach to situations when staff stress levels might be increased. This could include running regular pulse surveys to monitor wellbeing and to remain compliant with the Anti Bullying and Harassment Policy.**

**Management Response:** The stress indicator tool will be run soon with the aim to utilise the results to effect change, as it is believed this will prove more valuable than wellbeing surveys.

A new sickness absence line is being set up and will be used to track data on a weekly basis – this will provide a true representation of the general wellbeing of staff.

Publica was reassessed by Investors in People in 2022 and passed, and lots of work is happening around changing the culture of Publica.

Various projects are underway which will help with stress levels: mental health first aiders are being refreshed, the Medicash scheme is available, Publica have gone out to tender for a new occupational health provider, a new training brochure has been written and issued, a new appraisal system is being launched which aims to better understand whether are happy in their jobs, and more 121s will be encouraged.

## Conclusion

*NB: This report reflects our findings at a specific point in time. The Management Responses within the report above capture additional information provided to us which detail the work currently in progress or planned.*

Although there was a corporate response to Clarkson's Farm, wider Publica staff were unaware and so may have incurred unnecessary stress. More can be done to ensure that the wellbeing of employees is at the forefront of decisions.

A more proactive approach to future events similar to Clarkson's farm, including more communication and transparency, could aid this, as well as show that Publica care about the wellbeing of its employees.

In addition, some policies should be enhanced and policies relating to working time made clearer as currently they are not as clear as expected.

We recommend that the suggestions listed within this report are put in place in order for Publica to develop and succeed as an organisation.

