

## AGENDA

### **AUDIT AND RISK MANAGEMENT COMMITTEE**

**MONDAY, 28 JULY 2025**

**4.00 PM**

**COUNCIL CHAMBER, FENLAND HALL,  
COUNTY ROAD, MARCH**

Committee Officer: Jo Goodrum  
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- 1 To appoint a Chairman for the Municipal Year
- 2 To receive apologies for absence.
- 3 To appoint a Vice Chairman for the Municipal Year
- 4 Previous Minutes. (Pages 3 - 10)

To confirm the minutes of the previous meeting of 12 May 2025.

- 5 To report additional items for consideration which the Chairman deems urgent by virtue of special circumstances to be now specified.
- 6 Members to declare any interests under the Local Code of Conduct in respect of any item to be discussed at the meeting.
- 7 Mandatory Training – verbal update

To provide a verbal update on the mandatory training position including the procedure for monitoring.

- 8 Risk Register – Quarterly update (Pages 11 - 38)

To provide an update on the Council's Corporate Risk Register.

9 Local Code of Governance (Pages 39 - 66)

To review and approve the updated Local Code of Governance.

10 Draft Annual Governance Statement 2024/25 (Pages 67 - 78)

To consider the content of the draft Annual Governance Statement and approve its content for inclusion in the Council's published Statement of Accounts for 2024/25.

11 Internal Audit Annual Report and Opinion 2024/25 (Pages 79 - 98)

To provide the Audit and Risk Management Committee with an overview of the work undertaken by Internal Audit during 2024/25. To provide the Head of Internal Audit's annual opinion on the system of internal control and to consider the effectiveness of Internal Audit.

12 Audit and Risk Management Committee Annual Report 2024/25 (Pages 99 - 110)

To review the report of the Committee to Full Council on the commitment and effectiveness of the Audit and Risk Management Committee's work from April 2024 to March 2025.

13 Audit and Risk Management Committee Work Programme (Pages 111 - 118)

For Information Purposes

14 Items of Topical Interest.

15 Items which the Chairman has under item 5 deemed urgent.

Friday, 18 July 2025

Members: Councillor K French (Chairman), Councillor I Benney (Vice-Chairman), Councillor G Booth, Councillor G Christy, Councillor Mrs J French, Councillor S Harris and Councillor J Mockett

## AUDIT AND RISK MANAGEMENT COMMITTEE

**MONDAY, 12 MAY 2025 - 4.00 PM**



**PRESENT:** Councillor K French (Chairman), Councillor G Booth, Councillor G Christy and Councillor Mrs J French

**APOLOGIES:** Councillor S Harris and Councillor S Tierney

Officers in attendance: Stephen Beacher (Head of ICT Digital & Resilience), Deborah Moss (Head of Internal Audit) and Sian Warren (Deputy Chief Accountant)

### **ARMC31/24 PREVIOUS MINUTES**

The minutes of the meeting held on the 25 February 2025 were approved and signed.

### **ARMC32/24 EXTERNAL AUDIT PLAN 24/25**

Debbie Hanson from Ernst & Young, the Council's Appointed Auditors, presented the report to the committee.

Members asked questions, made comments and received responses as follows:

- Councillor Christy referred to the two new inherent risks which Debbie Hanson had highlighted, and asked whether they had also been included within the Council's own risk register and what steps are being taken to make sure that any errors or inefficiencies within the reporting standards on leases and the payroll system migration are captured? Stephen Beacher explained that it is not within the Corporate Risk Register, but it should be included within the Service Register for both Human Resources and Payroll and Accountancy and he agreed to confirm that this is in place.
- Councillor Booth stated that, with regards to valuations of land and buildings, it would seem that External Audit appear to be taking a great deal of assurance from the previous work which has been undertaken, however, for clarification why does it appear to be highlighted as an inherent risk as there must be a number of inherent risks within the finances. He stated that it is pleasing to hear that External Audit recognise the fact that there is a great deal of assurance already in place as it has been discussed on numerous occasions at the committee. Councillor Booth stated that emphasis appears to have been placed on the data transfer for the new payroll system and the processes involved. He questioned how much of a deep dive is going to be undertaken with regards to how the system is being used including the competency of the staff using the system as it can often be the case where staff are not fully competent in the use of new systems when errors can occur. Debbie Hanson explained that, with regards to the point concerning property plant equipment and investment property valuation, the balances are normally by far the largest balances on the Council's balance sheets. She explained that they are subject to different valuation methods depending on the nature of the asset and are subject to assumptions and judgements made by the Council's valuer when providing the figures. Debbie Hanson added that if the figures are material, which they always are, then it would always be shown as a higher inherent risk in any audit plan due to the fact of the size of the values and that there is a degree of estimation within their which triggers the higher risk assessment. She made the point that it was not classified as a significant risk which is where it is assessed that there could be a

higher risk of error in the figures and should that risk of error materialize then it would be material and due to the previous track record and the fact there have been no major issues with the valuations it has not been necessary to elevate it to the higher level and it has been left as a higher inherent risk. Debbie Hanson made the point that once the financial statements are received there will be some initial planning procedures on those balances and if there is anything that comes out of that which indicates that there is an elevated level of risk then the risk may be elevated to significant but until she receives the draft financial statements she does not know what the PPE figures are looking like. She stated that with regards to the payroll system, her team would not be testing the operational controls and that is something that she would expect the Council's Internal Audit Team to have done particularly with a new system, with them probably looking at the payroll system on a frequent basis anyway. Debbie Hanson explained that as part of the work her team will undertake it will include looking at any work that Internal Audit have undertaken on the data transfer and also on the new system to see if they have identified any issues or risks. She explained that the testing approach she uses for payroll is generally substantive and normally she would choose a number of payroll items and check those back to source documentation as well as some substantive analytical review procedures. Debbie Hanson explained that she would also look at trends, unusual fluctuations and unusual monthly movements to gain assurance over the material accuracy of that balance that may identify some issues but that is not the purpose of the testing, which is to gain assurance over the material accuracy of that expenditure item in the Council's accounts.

- Deborah Moss, Head of Internal Audit, explained that her team are in the process of completing the payroll audit which includes the data migration accuracy and also includes user training and support and payroll is also included in the audit plan as it is a high risk, high bill area and an audit should be undertaken more frequently than it has over the last few years.
- Councillor Booth referred to the timescale for testing, and he asked what assurances are in place to ensure that the Ernst&Young will be on site as previously visits have been cancelled at very short notice. Debbie Hanson explained that the timings shown in the report are those which have been agreed and at the present time a final review is being undertaken on all the sites they cover, which her team have got from all the company's offices. She explained that now her target was to complete all of the audits before the end of December and the statutory backstop date set in the regulations is the end of February 2026, however, it is hoped to be able to finish before then so that the team could start to bring audits forward and start to do planning earlier next year. Debbie Hanson explained that it is proving to be somewhat of a challenge and there is some risk that those timescales could move slightly but if it does move then that will be known within the next few weeks. She expressed the view that she understands the point made by Councillor Booth with regards to last minute changes concerning timings which are not helpful, but she added that if there is a need to make a change then that will be communicated in a timelier basis. Debbie Hanson stated that with regards to the point made concerning being on site, remote working has been in place for the last few years and there has been a definite benefit of getting back out onto clients sites by being in the same place as the actual Finance Team and discussions are due to take place with the Finance Team with regards to how many days a week they would be able to come on site with a view to being in the Council offices one day a week.

**Members noted the content of the report.**

### **ARMC33/24 CORPORATE DEBT POLICY**

Sian Warren, Deputy Chief Accountant, presented the report to members.

Members asked the following questions:

- Councillor Christy asked how the Council intends to balance the strict debt recovery actions,

while giving support to vulnerable residents who struggle to make payments and how does the Council intend to track and report on the success of the updated debt recovery approach over time? Sian Warren stated that within the policy it details all of the different places that people can go if they are vulnerable but they can contact the Council first and advice and guidance will be given and then it will be passed onto the service area manager to look at the different debt to gain an understanding of what is behind it and then signpost them to the most suitable agency who can provide them help. She explained that over the last year all of the outstanding debt has been reviewed, and steps have been taken to reduce that debt down which has proved to be successful. Sian Warren added that now work is underway to ensure that those processes are in place and are regularly reviewed monthly as well as on a quarterly basis with the service areas to ensure that the monies are being collected along with all of the income as well as raising it appropriately.

- Councillor Booth stated that he used to work in financial services, and he was provided with guidance and advice on how to deal with vulnerable customers. He added that he does have concerns with an element of the policy as it appears that the independent advice is listed right at the back of the document and it does not indicate how you would work with those organisations. Councillor Booth stated that an agency like Step Change would be an advocate for someone who is vulnerable or in a debt situation and they could be worked with to ascertain how the customer could improve their finances and repay their debts. He expressed the view that a lot of the organisations can be worked with in order to get a debt repayment plan put in place and, in his opinion, the policy is not clear enough and does not place enough emphasis on that especially when considering particular vulnerable customers. Councillor Booth added that although it is not an exhaustive list there needs to be an assurance that people do not get pigeonholed by thinking that they are only vulnerable if they match one of the categories in the policy. He expressed the opinion that the policy needs to be made clearer so that it explains that the Council will work with independent agencies to help customers when dealing with their finance issues and concerns. Sian Warren explained that she welcomes the feedback and will revisit that element of the policy.
- Councillor Booth referred to the section of the policy which relates to removing goods and shows a limit of £1,350 for tools, questioning where that figure has come from? He made the point that someone may work in a specialist trade and their tools could be very expensive and by removing those tools it could stop the individual from working and earning an income and, therefore, means they are unable to pay the debt back. Councillor Booth added that as a result of those actions it could result in a vicious cycle and, in his view, it needs to be a bit broader so that it states that the essential tools are not being removed.
- Councillor Mrs French asked how quickly invoices are raised as in her experience she has had to repeatedly had to request for invoices to be raised. Sian Warren explained that it is down to the service area who are responsible for raising the invoices and once the Finance Team receive the request it is actioned within a week.
- Councillor Mrs French stated that she sits as the Council's representative on the Anglia Revenues Partnership and she referred to the single person's discount for Council Tax which is abused by many people who make fraudulent claims.
- Councillor Booth stated that he believes that there are also invoices outstanding for a Parish Council from the last set of main elections. Councillor Mrs French stated that Parish and Town Councils are not responsible for the General Election. Councillor Booth agreed but added that they are responsible for their own election or paying the invoice for it.

#### **Members AGREED to:**

- **approve the updated Council Debt Policy; and**
- **delegate authority to the Chief Finance Officer to make minor amendments, in consultation with the relevant Portfolio Holder, to allow for the Policy to be updated and to take any service improvements or changes into account in the future and to consider the feedback given by members of the committee when the policy is reviewed.**

## **ARMC34/24 RISK BASED INTERNAL AUDIT PLAN 2025/26**

Deborah Moss, Head of Internal Audit, presented the report.

Members asked the following questions:

- Councillor Booth referred to the issue of resourcing, and he asked whether the recruitment exercise has commenced in order to fulfil the role of the full-time auditor who had decided to leave the authority. He asked whether consideration had been given to the use of agency personnel to fill the position as it is a specialised area and trying to fill that role, in his view, can be challenging. Deborah Moss explained that approval has been given to proceed with filling the post and initially it is hoped to find a permanent replacement by going out to market with an advert. She added that she is mindful that it may be a tall order to find a suitable candidate but to find a contractor is very costly and one of the Council's objectives is to keep costs down. Deborah Moss added that there are also a couple of other internal options which may be considered. She explained that the job description is also being re-written to make it more appealing to prospective candidates. Councillor Booth asked whether specialist recruitment agencies are being contacted who deal with risk and audit type roles as there are a number in existence that he has used himself previously both for recruitment and also to get contractors in to fill roles.
- Councillor Christy stated that the new audit item which appears in the plan is with regards to the new Fenland Inspire projects and he asked what plans are in place to support the major project governance that is required on those projects where one has an excess of £40 million pound spend. Deborah Moss responded there will be a task to specifically review the internal controls and governance around those projects, with the Transformation Team having a project, deemed to be more of a checklist approach, designed in order that people follow the correct procurement in the first instance. She added that her service area is looking at the projects from a governance perspective with regards to the finance and ensuring that all stages are signed off correctly before that amount of money is spent.
- Councillor Booth referred to the follow up process which is resource related, and asked, once there is notification received that an action has been delivered, what steps are taken from an audit perspective to satisfy that element of the audit has been completed and is any testing undertaken. Deborah Moss explained that the process in the past has been largely monitoring and asking officers what they have done but this time there will be follow ups where the report is listed as having limited assurance and the actions in there warrant a piece of follow up work. She added that the team will pick up the actions themselves which are coloured red, and they will be followed up as they are high priority or high risk. Deborah Moss explained that all of the actions will be monitored, she presents a report of all overdue actions to Management Team where they are asked to include their own updates for monitoring purposes and there is a database which contains all of the actions over the last three years. Councillor Booth explained that he has used a process himself where a sample of some of the actions is undertaken so that the area being audited does not know what aspects are going to be followed up on and that helps to make sure that the actions are delivered which have been committed to. Deborah Moss expressed the opinion that it is listening to what officers have said has been done and then when it is demonstrated that work has been undertaken it can be accepted, however, when it is something new that has been introduced that is where she would focus to see how that particular process or task operates rather than take it on face value.
- Councillor Booth referred to the plan where it states key financial systems and fundamentals with a figure of 33 which he presumes is the number of days, however, it appears that the figures maybe incorrect. Deborah Moss stated that there is an error and she would amend that to reflect the plan accordingly. She explained that the difference has occurred because she added payroll as a fundamental audit as well as budgetary control.
- Councillor Booth asked because of the change in the number of days does that now mean that more resource is needed? Deborah Moss stated that until the resource issue is rectified

it is going to prove very difficult to estimate which audits are undertaken and it is likely that some of the fundamental audits may roll over into next year in favour of undertaking the audits in the high-risk areas like the Inspire Projects and cyber security.

- Councillor Booth stated that he would like to see the committee being kept informed of the recruitment situation prior to the next committee meeting.

**Members acknowledged the Internal Audit resources and noted the attached draft Internal Audit Plan for 2025/26.**

### **ARMC35/24 RISK MANAGEMENT POLICY & STRATEGY ANNUAL REVIEW**

Stephen Beacher, Head of ICT, Digital and Resilience, presented the report.

Members asked the following questions:

- Councillor Christy stated that he understands that there are no changes to the policy strategy and asked for clarification as to how he can ensure that all departments consistently apply risk management principles across all the different service areas. He added that given the fact that there were no amendments made this year, how is it assessed as to whether adjustments will be needed in the future reviews. Stephen Beacher stated that he knows that the services comply because they include their risks in their service management plans each year, which are monitored and anything included in the corporate register if it is felt necessary. He added that with regards to identifying whether any adjustments are required then it will just go through the review process as part of the normal risk management group and then wait to see if anybody highlights any changes.
- Councillor Booth stated that this is the over arching policy and what members are more interested in is probably the operation of the risk management process and assurances that there are robust processes in place.

**Members AGREED the Risk Management Policy and Strategy.**

### **ARMC36/24 CORPORATE RISK REGISTER REVIEW**

Stephen Beacher, Head of ICT, Digital and Resilience, presented the report.

Members asked the following questions:

- Councillor Booth referred to the risk identified concerning Local Government Reorganisation and that there a couple of comments and actions listed which, in his view, are part of the risk as opposed to actions. He added that the reduced contract limits could increase costs and, in his view, that is part of the risk and he feels that an action is required to make sure that the costs do not materialise. Councillor Booth referred to the fact that it makes reference about the need to negotiate novation clauses in contracts, but it is not very specific, and he asked whether there is a piece of work which needs to be undertaken to determine which contracts need that first? Stephen Beacher stated that they are listed in both sides of the report and explained that procurement challenges have been mentioned, but he agreed that work is currently ongoing to look at all of the contracts which are currently in place as well as all of the new contracts which will come forward.
- Councillor Booth asked whether it is still too early to know what the legislation is going to do in relation to the contracts or is it a case of having to wait and see what the legislation stipulates as it may assist the Council or cause additional issues for the Council depending on what the legislation states on how contracts should be dealt with. Stephen Beacher explained that there is still a great deal of information concerning the subject to be provided.
- Councillor Christy asked for confirmation that officers are content that the risk register reflects the recent attempted cyber incidents when considering the threats which are facing local government institutions and whether there is any additional resilience measures planned to mitigate further attacks? Stephen Becher stated that the risk register is quite a

broad document when it comes to cyber security and, therefore, the Council does not give away too much detail. He added that this is being reviewed constantly and there is an internal plan as well as having dedicated staff just to deal with cyber security. Stephen Beacher added that whilst it may not be detailed in the risk register, there is a great deal of work being undertaken behind the scenes.

- Councillor Booth asked whether officers are included in all of the appropriate forums to gain an understanding of where all the new risks are emerging and how to deal with them and whether officers have specialists that they can call upon if the need arises? Stephen Beacher explained that his team keep abreast of any issues highlighted in the press and they are linked into NCSC as well as being part of an early warning. He added that the Council is also linked into the Cambridgeshire and Peterborough Local Resilience Forum and are accredited to all the necessary schemes.

**Members AGREED the latest version of the Corporate Risk Register.**

### **ARMC37/24 RIPA ANNUAL UPDATE**

Deborah Moss, Head of Internal Audit, presented the report to members.

Members asked the following questions:

- Councillor Booth stated that it is good that the Council are not over using the powers but it is disappointing that it is not using the RIPA legislation to deal with the ongoing issue of fly tipping which is a blight on the area and the officer's report demonstrates that the Council has not used the powers again. He expressed the view that he is sure that there could have been instances where the Council could have used surveillance equipment at fly tipping hotspots and he knows other councils are using RIPA. Councillor Booth expressed the view that as he understands Peterborough is probably the worst place in the East of England for fly tipping and they do use the RIPA powers and as Fenland is a neighbouring authority then there is the potential for some of the rubbish to end up in Fenland. He expressed the opinion that whilst the Council should not be overusing the RIPA legislation there are instances when it could be used to improve the local environment.
- Councillor Christy asked for clarification as to how the Council ensures that officers remain trained and prepared for future use of the RIPA powers? Deborah Moss responded that there is a requirement to keep officers trained and advised of any changes to the legislation. She stated that she would check to ascertain whether the training suite contains RIPA training but there are only limited services who are likely to use the RIPA powers.
- Councillor Booth stated that he has spoken to Councillor Murphy with regards to the use of cameras out on site who advised him that cameras have been stolen in the past. He added that is not necessarily a reason not to use cameras going forward and with the improvement in technology, there maybe equipment which is available which can provide a live feed which can be fed back to officers in real time.
- Councillor Mrs French stated that as a member of the Planning Committee she is aware that the Enforcement Team are dealing with hundreds of enforcement cases, but she has no recollection of any RIPA powers being used. She expressed the view that she agrees with Councillor Booth with regards to fly tipping as the problem appears to be escalating and, in her view, officers need to be more proactive in dealing with the issue.

**Members noted the annual report on the Council's use of RIPA.**

### **ARMC38/24 AUDIT AND RISK MANAGEMENT COMMITTEE WORK PROGRAMME PROPOSED FOR 2025/26**

**Members noted the workplan.**

### **ARMC39/24 ITEMS OF TOPICAL INTEREST.**



There were no items of topical interest.

5.00 pm

Chairman

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Agenda Item No:	8	
Committee:	<b>Audit and Risk Management Committee</b>	
Date:	<b>28<sup>th</sup> July 2025</b>	
Report Title:	<b>Corporate Risk Register Review</b>	

## **1 Purpose / Summary**

- 1.1 To provide an update to the Audit and Risk Management Committee on the Council's Corporate Risk Register.

## **2 Key Issues**

- 2.1 The Council's Risk Management Strategy ensures the effective maintenance of a risk management framework by:-
- embedding risk management across core management functions;
  - providing tools to identify and respond to internal and external risk;
  - linking risks to objectives within services and regularly reviewing these.
- 2.2 The Audit and Risk Management Committee has asked that the Council's Corporate Risk Register is reviewed and presented to it quarterly.
- 2.3 The latest Corporate Risk Register (**Appendix A**) is attached to this report.

## **3 Recommendations**

- 3.1 The latest Corporate Risk Register is agreed as attached at Appendix A to this report.

<b>Wards Affected</b>	All
<b>Forward Plan Reference</b>	N/A
<b>Portfolio Holder(s)</b>	Cllr Chris Boden – Leader and Portfolio Holder for Corporate Governance
<b>Report Originator(s)</b>	Stephen Beacher – Head of ICT, Digital & Resilience
<b>Contact Officer(s)</b>	Paul Medd – Chief Executive Peter Catchpole –Corporate Director & Chief Finance Officer Stephen Beacher – Head of ICT, Digital & Resilience
<b>Background Paper(s)</b>	Previous reviews of the Corporate Risk Register: minutes of Audit and Risk Management Committee

## **1 Background / Introduction**

- 1.1 This is the latest quarterly update in respect of the Corporate Risk register.

## **2 Considerations**

- 2.1 The Council has seven considerations when considering risk:-
- Performance – can we still achieve our objectives?
  - Service delivery – will this be disrupted and how do we ensure it continues?
  - Injury – how do we avoid injuries and harm?
  - Reputation - how is the Council's reputation protected?
  - Environment – how do we avoid and minimise damage to it?
  - Financial – how do we avoid losing money?
  - Legal – how do we reduce the risk of litigation?
- 2.2 Members and Officers share responsibility for managing risk:-
- Members - have regard for risk in making decisions
  - Audit and Risk Management Committee – oversee management of risk
  - Corporate Management Team – maintain strategic risk management framework
  - Risk Management Group – Lead Officers across the Council promote risk management and a consistent approach to it
  - Managers – identify and mitigate new risks, ensure teams manage risk
  - All staff – manage risk in their jobs and work safely.
- 2.3 Risk is scored by impact and likelihood. Each have a score of 1-5 reflecting severity. The overall score then generates a risk score if no action is taken, together with a residual risk score after mitigating action is taken to reduce risk to an acceptable level.
- 2.4 The level of risk the Council deems acceptable is the “risk appetite”. The Council accepts a “medium risk appetite” in that it accepts some risks are inevitable and acceptable whereas others may not be acceptable.
- 2.5 Managers consider risks as part of the annual service planning process. Each service has a risk register with the highest risks being reported at a strategic level, forming the Corporate Risk Register. The Corporate Management Team, supported by the Risk Management Group, ensures that the highest risks are regularly reviewed and mitigating action undertaken.
- 2.6 The Corporate Risk Register is very much a “living document”; the Audit and Risk Management Committee reviews it quarterly.
- 2.7 Where exceptional new risks present themselves, they can be referred to Audit and Risk Management Committee urgently as appropriate.

- 2.8 Risk appetite has been considered. The Council takes a medium risk appetite, accepting that the current climate in Local Government is subject to great change and that some risks are necessary in order for the Council to move forward and continue to deliver high quality, cost-effective services.
- As a result of this, in some instances it is not possible to significantly reduce residual risk. Having said this, some decisions may need to be made in a timely manner and this could increase risk appetite accordingly. The Council's overall risk appetite should be reviewed regularly.
- 2.9 Risk awareness is embedded across the Council and it is important that risk awareness and management is integral to the Council's culture. To achieve this, risk awareness and training are important.
- 2.10 It is important that Members have regard for risk when considering matters and making decisions at Council, Cabinet and Committees. In addition, Audit and Risk Management Committee must take a strategic overview of risk and consider the highest risks to the Council as set out in the Corporate Risk Register.

### **3 Changes to the Corporate Risk Register**

- 3.1 The Risk Register has been reviewed by the Corporate Risk Management Group and Corporate Management Team.
- 3.2 Mitigating actions and progress have been updated.
- 3.3 Commentary regarding all risks and action being taken to ensure current risks are minimised has been updated in the Risk Register.
- 3.4 All updates are highlighted in green.
- 3.5 The register also includes some narrative around the Risk Management Process (at section 2); the Monitoring and Escalation Framework (at section 4); the Risk Appetite and tolerance levels; and a heat map showing all the residual risks at page 28.
- 3.6 In this updated register, an historical administrative error on risk 3 has been corrected and the residual likelihood has been amended to a 3 instead of a 4.

### **4 Next Steps**

- 4.1 Officers will continue to bring a reviewed and updated Corporate Risk Register to Audit and Risk Management Committee on a regular basis.

### **5 Conclusions**

- 5.1 The risk management process provides assurance for the Annual Governance Statement, which is substantiated by reports from the Council's External Auditors in their issuance of an unqualified audit opinion.
- 5.2 Regular review (and updating as appropriate) of the Risk Management Strategy and Corporate Risk Register will further build the assurance required above.

# Corporate Risk Register

Reviewed and updated July 2025

## 1 Introduction

- 1.1 This is the latest Corporate Risk Register. Please refer to the Council's Corporate Risk Strategy for further information about how the Council approaches risk management. Actions and comments for each risk have been revised and other changes are highlighted in green.

## 2 Risk Management Process

- 2.1 Risk Management is designed to identify what could affect the achievement of objectives, and to plan a proportionate response.
- 2.2 The Council's approach to Risk Management is documented within the Risk Management Framework. It aims to ensure that risks are identified for both strategic and operational activity. This includes:
- corporate and service priorities;
  - project management;
  - decision-making and policy setting; and
  - financial and performance monitoring and planning.
- 2.3 The Risk Management Framework provides tools to manage risks for the different types of system and control environment, such as the Corporate Risk Register to capture and summarise significant and strategic risks; team risk registers which help inform service planning and actions; risk and hazard identification documents are shared with management as appropriate during audit reviews; and health and safety risk assessments which are updated annually by teams.
- 2.4 The frequency and mechanism for monitoring risks reflects the type of monitoring system, and the pace of changing circumstances, for example:
- Project risks will be recorded in project risk registers and are reviewed frequently throughout the project's life.
  - Operational risks are identified through audit and inspection work and are assigned dates and ownership.
  - Operational risks are identified through service planning and are linked to the service plan actions. These are typically monitored monthly through team meetings as part of the Councils Performance Management framework.
- 2.5 The Annual Governance Statement records governance actions, which are reviewed biannually as good practice. The Corporate Risk Register comprises strategic and significant risks. The register can both inform and reflect risks recorded in other risk management systems. It may refer to more detailed analysis of risks, presented to committees, such as the Medium-Term Financial Strategy. Appropriately, mitigation may be linked to specific actions recorded and monitored through service plans, or committee forward plans.
- 2.6 Risks are categorised and scored according to their impact and likelihood. This activity allows managers, to prioritise resources to mitigate them. Strategic and significant risks are defined by the Councils risk appetite.
- 2.7 The outcomes of this process are reported to the Audit and Risk Management Committee at least twice each year in the form of the attached Corporate Risk Register.
- 2.8 The review of the Risk Management Framework, Policy and Strategy, will be reported to the Audit and Risk Management Committee at least annually. The Risk Management process, and register, will provide assurance for the Annual Governance Statement.



### 3. How Risks Are Scored

- 3.1 The Council has adopted a consistent scoring mechanism for all risk identification, as it enables risks identified from other systems to be escalated to the Corporate Risk Register.
- 3.2 The probability - “likelihood”, and effect - “impact”, of each risk must be identified in order to help assess the significance of the risk and the subsequent effort put into managing it.
- 3.3 The risk score is calculated by multiplying the impact score by the likelihood score:

IMPACT	
Score	Classification
1	Insignificant
2	Minor
3	Moderate
4	Major
5	Catastrophic



LIKELIHOOD	
Score	Classification
1	Highly unlikely
2	Unlikely
3	Possible
4	Probable
5	Very likely

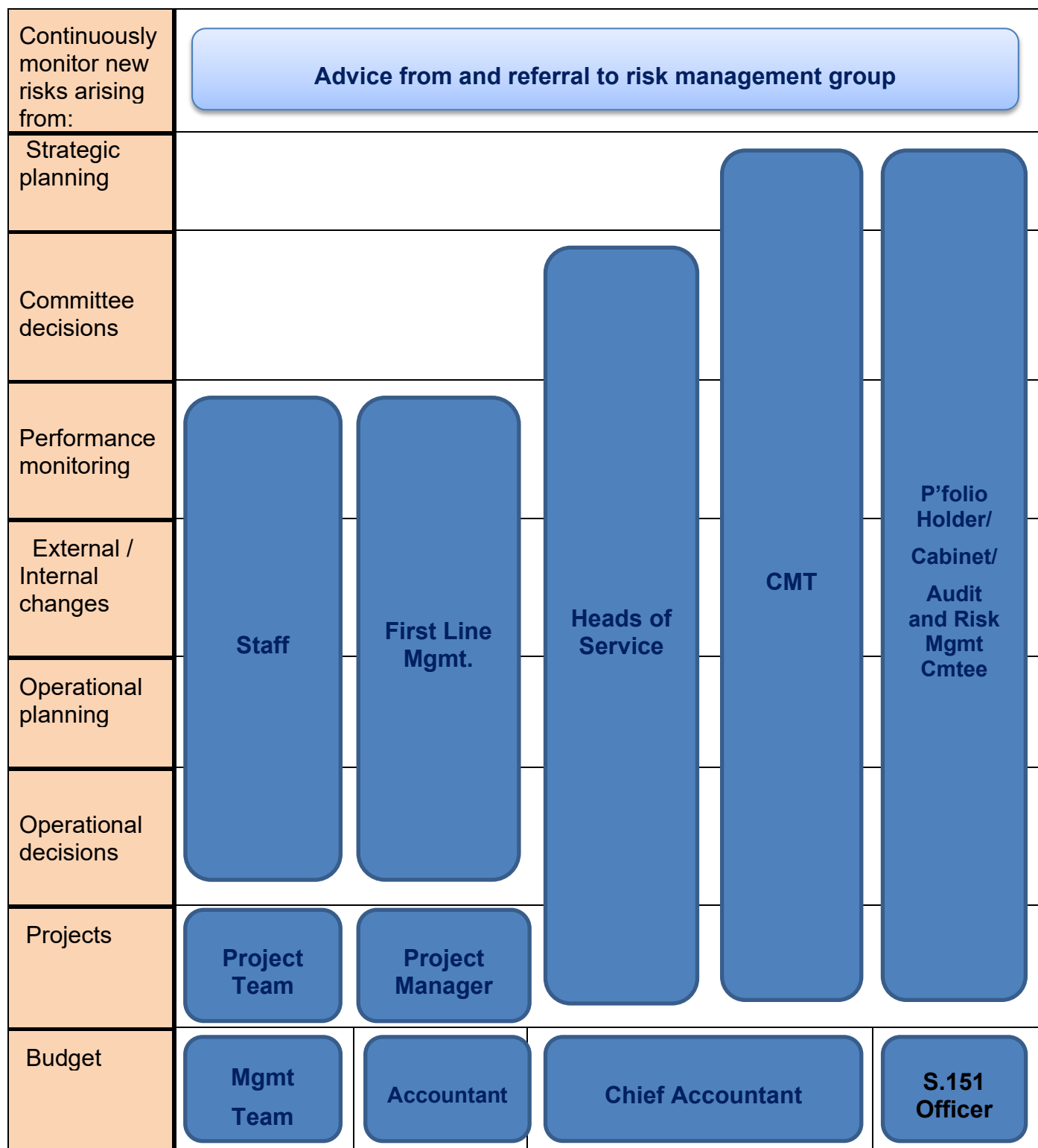
**IMPACT x LIKELIHOOD = RISK SCORE**

### 3.4 The impact and likelihood of risks is scored with regards the below levels:-

Score	1	2	3	4	5
Criteria	Insignificant impact	Minor impact	Moderate Impact	Major Impact	Catastrophic Impact
Performance	Objectives still achieved with minimum extra cost or inconvenience	Partial achievement of objectives with compensating action taken or reallocation of resources.	Additional costs required and or time delays to achieve objectives – adverse impact on PIs and targets.	Unable to achieve corporate objectives or statutory obligations resulting in significant visible impact on service provision such as closure of facilities.	Unable to achieve corporate objectives and/or corporate obligations.
Service Delivery	Insignificant disruption on internal business – no loss of customer service.	Some disruption on internal business only – no loss of customer service.	Noticeable disruption affecting customers. Loss of service up to 48 hours.	Major disruption affecting customers. Loss of service for more than 48 hours.	Loss of service delivery for more than seven days.
Physical	No injury/claims.	Minor injury/claims (first aid treatment).	Violence or threat or serious injury/claims (medical treatment required).	Extensive multiple injuries/claims.	Loss of life.
Reputation	No reputational damage.	Minimal coverage in local media.	Sustained coverage in local media.	Coverage in national media.	Extensive coverage in National Media.
Environmental	Insignificant environmental damage.	Minor damage to local environmental.	Moderate local environmental damage.	Major damage to local environment.	Significant environmental damage attracting national and or international concern.
Financial	Financial loss < £200,000	Financial loss >£200,000 <£600,000	Financial loss >£600,000 <£1,000,000	Financial loss >£1,000,000 <£4,000,000	Financial loss >£4,000,000
Legal	Minor civil litigation or regulatory criticism	Minor regulatory enforcement	Major civil litigation and/or local public enquiry	Major civil litigation setting precedent and/or national public enquiry	Section 151 or government intervention or criminal charges

#### 4. Monitoring and Escalation Framework

4.1 The following diagram illustrates the key stakeholders for different classification of risk management:



## 5.0 Risk Appetite and Tolerance Levels

- 5.1 Risk appetite and tolerance is the amount of risk an organisation is prepared to accept, or be exposed to at any point in time. It can indicate where action is required to reduce risk to an acceptable level, plus opportunities for positive outcomes which can be monitored.
- 5.2 The Council has adopted the approach and definitions used by CIPFA and the Institute of Risk Management:

### **Risk Appetite**

“The amount of risk an organisation is willing to seek or accept in the pursuit of its long-term objectives”.

*An example may be consideration of the funds or resources that an organisation is prepared to invest in a venture where success is not guaranteed but that would yield benefits.*

### **Risk Tolerance**

“The boundaries of risk taking outside which the organisation is not prepared to venture in the pursuit of its long-term objectives”.

*An example may be a Treasury Management Strategy that rules out certain types of investment options.*

- 5.3 Typically an individual’s perception of an acceptable risk is the same irrespective of which definition is used. Differences may occur where risks cannot be controlled or completely eliminated. For example, political and legislative change is an external driver which cannot be fully mitigated. In this instance the risk tolerance, and ability to manage the risk, may be greater than risk appetite.
- 5.4 It is recognised that the tolerance or appetite is subjective, and may change according to the environment, internal and external drivers. Consequently, it is important, regardless of the terms used, that everyone has a consistent approach to risk taking to prioritise resources effectively.
- 5.5 The Councils risk appetite is set by the Corporate Management Team (CMT) and is reviewed periodically. This provides guidance to everyone on acceptable levels of risk taking, to encourage a consistent approach to risk management.
- 5.6 Different risk appetites can be illustrated on a five-by-five matrix as three levels: high, medium and low. The Council is risk aware and the current level is determined by CMT as medium. This provides guidance that any inherent risk scored at 15 or greater is to be considered for the Corporate Risk Register.
- 5.7 Once controls are in operation the risks can be scored again to illustrate the residual risk.

## 6. The Corporate Risk Register at a Glance

6.1 Please see below for a summary of current risks and their scores. More detail follows in section 7 of this document, in which the individual risks are ordered by severity of current risk, in descending order.

Ref	Risk	Risk if no action			Change	Current risk			Change	Page in register
		Impact	Likelihood	Score		Impact	Likelihood	Score		
25	Financial Impact due to External Factors (Funding changes which make the Council unsustainable / failure of external investment institutions)	5	5	25	↔	4	5	20	↔	9
27	Natural Disaster / Pandemic (The Council's ability to cope with a natural disaster / pandemic)	5	5	25	↔	4	4	16	↔	10
26	Financial Management (Failure to achieve savings targets / capital funding strategy / the Council's commercialisation and investment strategy)	5	5	25	↔	4	4	16	↔	11
24	Change in Government Priorities or Legislation (New or amended legislation / change of priorities)	5	5	25	↔	4	4	16	↔	12
3	Procurement & Contract Management (Failure of contractors/suppliers working on the Council's behalf)	4	4	16	↔	4	3	12	↓	13
6	Cyber Resilience (Loss of ICT provision)	5	5	25	↔	4	3	12	↔	14
23	Business Continuity / Disaster Recovery (Response to a localised operational issue)	5	5	25	↔	4	3	12	↔	15

22	Resourcing (Service provision affected by organisational change / insufficient staff)	4	5	20	↔	3	4	12	↔	16
1	Local Government Reorganisation (LGR)	5	3	15	↔	4	3	12	↔	17
10	Health & Safety (Major health and safety incident)	4	4	16	↔	3	3	9	↔	18
11	Fraud (Fraud and error committed against the Council)	5	4	20	↔	3	3	9	↔	19
13	Partnership Working (Failure of Governance in major partners, or in the Council, as a result of partnership working)	4	5	20	↔	3	3	9	↔	20
19	Communication & Engagement (Poor communications with stakeholders)	4	5	20	↔	3	3	9	↔	21
20	Commercial & Investment Strategy (Failure of the Council's commercialisation and investment strategy)	5	4	20	↔	3	3	9	↔	22
15	Project Management (Over-run of major Council projects in time or cost)	4	5	20	↔	3	2	6	↔	23

## 7 Corporate Risk Register

Number – Owner	Risk and Effects	Inherent Scores			Mitigation	Residual Scores			Comments / Actions since Last Review
		Impact	Likelihood	Total		Impact	Likelihood	Total	
25 – Peter Catchpole (SW)	<p><b>Financial Impact due to External Factors</b> (Funding changes which make the Council unsustainable / Failure of External Investment Institutions)</p> <p><b>Risks:</b></p> <ul style="list-style-type: none"> <li>Funding changes make Council unsustainable.</li> <li>Failure of external investment institutions.</li> <li>The current impact of inflation and how this may present additional pressures to the Council's overall finances.</li> </ul> <p><b>Effects:</b></p> <ul style="list-style-type: none"> <li>Economic changes, imposed savings requirements, changes to local government funding systems.</li> <li>Financial management of NNDR, CTS leads to change in income /spending making Council unsustainable.</li> <li>Failure of external investment institutions affecting availability of funds or return on investment reducing cash flow and resource availability.</li> </ul>	5	5	25	<p>Financial Regulations &amp; Standing Orders; Appropriately trained staff; Professional economic forecasts; Community consultation on service priorities; Council for the Future programme; Political decisions linked to budget strategies; Executive steer of service /capital priorities; Review fees &amp; changes; Reserves; Budget monitoring; Policy for maximum investment / borrowing levels limits liability; Credit ratings; Financial management; Insurance; Treasury Management Strategy; Using intelligence to model and plan for future changes and risks and move away from reliance on Govt funding to balance our budget; Regular monitoring of current position and reporting to Members; Inclusion in national working groups, modelling and lobbying for funding system; Sharing Council's Efficiency Plan with the Government allows guaranteed multi-year grant settlement raising funding certainty; Partnership working; Pursuing opportunities for external funding; Robust auditing of processes and policies.</p> <p>We closely monitor information received from government and relevant interest groups and sector representatives regarding anticipated changes in the financing of local government. Our Medium-Term Financial Plan articulates the key risks to the Council arising from potential changes in the current arrangements. The MTFP forecasts the gap between the cost of delivering Council services and the resources available, including any planned use of Council reserves.</p> <p>The Council has an agreed Commercialisation and Investment Strategy which will enable the Council to generate additional income. This provides a framework to determine which investment opportunities can be taken forward. Some income-generating investments have been made. However, the challenging economic outlook, particularly in respect of inflation and rising financing costs, is likely to reduce, at least in the short-term, the commercial viability of some planned investments.</p> <p>Each service is required to review and identify any opportunities for transformation, commercialisation and efficiency. The Council has now delivered Phase 2 of the 'Modernising Council Services' programme which is on target to deliver significant savings over the Council's current MTFP period. We have now started delivering the next phase of this transformation programme.</p> <p>It is unclear to what extent government will be able and willing to provide any level of financial support in response to the current economic challenges. To mitigate against significant rises in IDB levies additional funding has been received for 2024-25.</p> <p>The Treasury Management Strategy is subject to review by the Audit and Risk Management Committee prior to being considered and approved by Cabinet and Full Council in February each year. An annual report and a mid-year report are produced during the year for members' consideration in accordance with reporting requirements set out by CIPFA and the Council's treasury management position is regularly reviewed. The Council complies with relevant sector best practice.</p> <p>Defra has yet to set the levels of agreed revenue support for either Food Waste Transitional Funding or Extended Producer Responsibilities (EPR) making budget setting and resource management difficult. Capital funding for food waste implementation in 2026 has been received but raises concerns that it will be sufficient for the transition to weekly food waste collections.</p> <p>The scope of the Transformation team is being reviewed to include support for Local Government Reorganisation and Inspire projects.</p> <p>The General Fund Budget Estimates and Medium-Term Financial Strategy (MTFS) Report, agreed by Cabinet and Council in February, projects a financial shortfall for 2025/26 of £1.432m increasing year on year amounting to around £3.4m by 2027/28. Although there are currently many uncertainties regarding the budget for 2025/26 and the MTFS, there remains a significant structural deficit which the Council will need to address.</p>	4	5	20	

Number – Owner	Risk and Effects	Inherent Scores			Mitigation	Residual Scores			Comments / Actions since Last Review
		Impact	Likelihood	Total		Impact	Likelihood	Total	
27 – CMT (SB)	<p><b>Natural Disaster / Pandemic</b> (The Council's ability to cope with a natural disaster / pandemic)</p> <p><b>Risks:</b></p> <ul style="list-style-type: none"> <li>The Council's ability to cope with a natural disaster, or a pandemic / infectious disease situation.</li> <li>Failure to maintain robust emergency planning procedures.</li> </ul> <p><b>Effect:</b> Natural disaster: malicious or accidental incident affects support required by civilians or disrupts existing Council services.</p>	5	5	25	<p>Business Continuity and Emergency Planning procedures; Regular exercises and joint public sector workshops; Emergency Planning communications strategy; Review of approach with partner organisations as a result of lessons learned; Local Resilience Forum; Working with key partner agencies (Public Health, CPLRF, ARP etc.); Agile working, all relevant staff are enabled to work remotely; Ensure key emergency planning staff attend regular liaison meetings and training.</p> <p>Internal Audit carried out reviews of our Business Continuity and Emergency Planning processes during 2024.</p> <p>The Council retain the use of our four leisure centres for use as rest centre locations.</p> <p>The Council has a rota for 'on-call' senior officers at Gold (strategic), Silver (tactical) and Bronze (operational) levels to respond in the event of an incident. The Council's response to any such situation will complement, and support, that of the CPLRF.</p>	4	4	16	



Number – Owner	Risk and Effects	Inherent Scores			Mitigation	Residual Scores			Comments / Actions since Last Review
		Impact	Likelihood	Total		Impact	Likelihood	Total	
26 – Peter Catchpole (SW)	<b>Financial Management</b> (Failure to achieve saving targets / capital funding strategy / the Council's commercialisation and investment strategy)  <b>Risks:</b> <ul style="list-style-type: none"> <li>Failure to achieve required saving targets.</li> <li>Capital funding strategy failure.</li> </ul> <b>Effects:</b> <ul style="list-style-type: none"> <li>Failure to achieve efficiency savings, or to maximise income.</li> <li>Failure to achieve performance targets may result in greater than budgeted costs and potential risk of Council not being able to set a balanced budget.</li> <li>Financial risks of capital funding shortfalls leading to increased burden to the Council.</li> <li>Potential for marginal deficit in capital programme if future funding is not realised.</li> </ul>	5	5	25	<p>Heightened analysis of budgets; Implementing service transformation; Implementing procurement strategy; Corporate plan; Pursue action to increase income streams; Performance Management Framework; Robust workforce planning; Project management; Council for the Future programme; Corporate Asset Team; Monitoring of capital receipts and effect on capital programme; Additional funding opportunities identified and pursued; Project lead monitors site valuations; Marketing and identification of potential land purchases; Flexibility of planning guidance; Robust control of Corporate Transformation Plan; Regular progress reports and assurance to Members; Forward planning and horizon scanning; Asset Management Plan; Asset Disposal Strategy.</p> <p>Delivery of Council Efficiency targets continue including delivering planned savings in the Council's annual budget and medium-term financial strategy.</p> <p>The Council has delivered the TA2 transformation programme which has delivered savings over the Council's current MTFP period.</p> <p>A further specific challenge relates to future costs concerning the Port infrastructure and backlog maintenance of the property portfolio.</p> <p>Members are aware that whilst the associated costs are not yet factored into the capital programme and medium-term financial plan the impact is likely to be significant. The options for cost-avoidance and reduction will depend on significant strategic decisions to be taken as part of the budget-setting process.</p> <p>With the Council currently showing an in-year deficit position, we need to focus on all feasible interventions to bring this down considerably. These will include: limiting service budget expenditure to essential items only, withdrawing support for certain overtime and agency worker arrangements, suspending recruitment for certain unfilled roles on the establishment. The Council have a Savings Tracker which includes a list of deficit reduction issues for CMT/MT to consider and agree a way forward at each meeting. The Transformation Team will review their current work programme to focus on the priorities above whilst potentially decommissioning lower-level priority service review activity.</p> <p>Management Team will need to continue putting our efforts behind the following priority areas (not exhaustive): Homelessness; Port; Planning; Transformation/Operating Model (Applications); Staff costs; Environment Act Obligations; Capital Pressures; Debt,</p> <p>The updating of the Financial Regulations will be reviewed, and any changes will have to go through Cabinet and Full Council for approval before publishing.</p> <p>The final budget report for 2025/26 was agreed by Cabinet and Council on 24<sup>th</sup> February 2025.</p> <p>Members are reviewing priorities since the announcement of LGR.</p> <p>The Investment Strategy is reviewed annually by ARMC.</p> <p>The Accommodation project is currently on hold, awaiting the outcome of Local Government Reorganisation.</p> <p>The General Fund Budget Estimates and Medium-Term Financial Strategy (MTFS) Report, agreed by Cabinet and Council in February, projects a financial shortfall for 2025/26 of £1.432m increasing year on year amounting to around £3.4m by 2027/28. Although there are currently many uncertainties regarding the budget for 2025/26 and the MTFS, there remains a significant structural deficit which the Council will need to address.</p>	4	4	16	<p>The financial outturn for the financial year 2024/25 resulted in a surplus.</p> <p>A tracker has been created to evidence the potential benefits and costs savings from the transformation programme. It also tracks savings realised.</p> <p>An Additional Resource Authorisation Form has been introduced to approve resource by Finance and CMT.</p> <p>An updated debt management policy has been delivered.</p>

Number – Owner	Risk and Effects	Inherent Scores			Mitigation	Residual Scores			Comments / Actions since Last Review
		Impact	Likelihood	Total		Impact	Likelihood	Total	
24 – CMT (PM/AB)	<p><b>Change in Government Priorities or Legislation</b> (New or amended legislation / change of priorities)</p> <p><b>Risks:</b></p> <ul style="list-style-type: none"> <li>• Change in legislation.</li> <li>• Change in government priorities.</li> <li>• Significant legal challenge.</li> <li>• Risk of GDPR breach and ICO sanction / fine.</li> <li>• Risk of administrative, or other challenge in relation to the Council's overall governance / acts / omissions.</li> </ul> <p><b>Effect:</b> Changes in national political priorities may result in immediate changes that require additional resource to achieve and fail to reflect priorities determined by consultation.</p>	5	5	25	<p>Monitoring Officer; Horizon scanning by Legal / CMT / Management Team; Financial &amp; workforce planning; Membership of professional / Local Govt. bodies aids horizon scanning; Management of change approach to mitigate significant impact to the organisation; Detailed project plans to change implementation; Respond to consultations on new legislation; Insurance; Cabinet reports; Clear corporate planning and regular performance monitoring; Effective service/ financial planning; Respond to national consultation on key policy change; Membership of LGA as a Council Outside Body; Use intelligence to identify impending changes and their effects; Ensure staff trained and procedures changed; Use professional networking to identify best practice for responding to change; We respond to government consultations on changes to legislation / policy to influence its development; Operate in accordance with best practice; Seek specialist external legal advice, where required; Effective working with other local authorities; Understanding and acting on intelligence from LGA, CIPFA, and other local government sources; Resources identified, approved, and implemented without delay; Horizon scanning via professional bodies; Joint/collaborative working.</p> <p>The likelihood of legislative change remains high. We are keeping a watching brief as any changes are announced. We are monitoring expected legislative changes which may arise after the introduction of the Procurement Act which will replace the current EU law-based procurement regulations and lay down new rules and procedures for selecting suppliers and awarding contracts.</p> <p>The Council has in-house senior legal advice as well as through its links with external organisations, such as EM Lawshare and PCC Legal. Specialist external advice will be sought in relation to complex / technically challenging matters, as appropriate.</p> <p>The Elections Bill 2021 includes additional requirements relating to: Voter identification; Postal and Proxy voting measures; Clarification of undue influence; Accessibility of Polls; Overseas Electors; EU Voting and Candidacy Rights; The Electoral Commission; Notional Expenditure; Political Finance; Intimidation: New Electoral sanction; and Digital Imprints.</p> <p>The Government have announced that they will facilitate a programme of local government reorganisation for two-tier areas. They will invite proposals for reorganisation, and take a phased approach to delivery, considering where reorganisation can unlock devolution, where areas are keen to move quickly or where it can help address wider failings. New unitary councils must be the right size to achieve efficiencies, improve capacity and withstand financial shocks. For most areas this will mean creating councils with a population of 500,000 or more, but there may be exceptions to ensure new structures make sense for an area, including for devolution, and decisions will be on a case-by-case basis. Members are reviewing priorities since the announcement of LGR as reported to O&amp;S.</p> <p>The Procurement Act has now come into force. Refresher training has been developed and will be rolled out shortly.</p> <p>The new Employment Bill being proposed by the Government is currently going through the House of Lords. The Bill intends to make provision to amend the law relating to employment rights; to make provision about procedure for handling redundancies; to make provision about the treatment of workers involved in the supply of services under certain public contracts; to provide for duties to be imposed on employers in relation to equality; to amend the definition of "employment business" in the Employment Agencies Act 1973; to provide for the establishment of the School Support Staff Negotiating Body and the Social Care Negotiating Bodies; to amend the Seafarers' Wages Act 2023; to make provision for the implementation of international agreements relating to maritime employment; to make provision about trade unions, industrial action, employers' associations and the functions of the Certification Officer; to make provision about the enforcement of legislation relating to the labour market; and for connected purposes. The impact of its implementation is likely to have a significant on all employers, and will require a review of all associated policies, Codes of Practices, procedures and some additional management training.</p> <p>The Environment Act require weekly food waste collections from all properties from April 2026. The council has a project team delivering these changes. The act also includes changes to waste collection and treatment. Funding for recycling collections through Extended Producer Responsibility, delivery of weekly food waste and Deposit Return Scheme all represent a significant change and present a risk to the authority.</p>	4	4	16	

Number – Owner	Risk and Effects	Inherent Scores			Mitigation	Residual Scores			Comments / Actions since Last Review
		Impact	Likelihood	Total		Impact	Likelihood	Total	
3 – CMT (All Managers)	<b>Procurement &amp; Contract Management</b>  <b>Risk:</b> Failure of contractors / suppliers working on the Council's behalf.  <b>Effect:</b> Failure of contractor or partners to deliver services or meet agreed performance objectives leads to additional costs or failed objectives.	4	4	16	<p>Procurement processes, including financial aspects, contract standing orders, and equality standards; Creation of robust contracts; Accountability and risk ownership; Service Level Agreements; Contract monitoring; Trained / skilled staff; Project management; Relationship Management; Business Continuity plans; Ensuring contracts have risk registers and mitigation in event of contract failure; Ensuring all contractors have reviewed their business continuity plans; Individual Council services share their own contingency to cover for contractor failure, which forms part of the Business Continuity Plan for each service area; Potential contractors and suppliers are always checked for financial stability and business continuity by the Accountancy / Procurement teams before contracts are let.</p> <p>FDC has arrangements in place to manage / monitor the performance of the Tivoli Grounds Maintenance contract and the Freedom Leisure contract. All other contracts have a full review and governance process in place to ensure ongoing delivery and performance standards.</p> <p>The cost of living and energy crises form a significant challenge to the leisure business. Freedom Leisure and FDC are monitoring the situation closely and are working together to mitigate impact on the services provided to the local community in Fenland.</p> <p>A Contract Management Policy and associated standards and guidance toolkit will be considered to ensure that all contracts are managed in a consistent and compliant manner. This should be available to all contract managers.</p> <p>The Materials Recovery Contract is in place with a competent contractor for the 10,000 tonnes of blue bin recycling materials. The bulking and transfer of this material is in place into 2025.</p> <p>The Procurement Act has now come into force. Refresher training has been developed and rolled out to all staff. The Code of Procurement was agreed by Full Council in December 2024, and the Procurement Strategy was agreed at Full Council in February 2025.</p> <p>Alternative arrangements for the bulking and transfer of recyclable material are now in place.</p>	4	3	12	<p>Following an audit of our Contracts Register in February 2025, the actions identified to be followed up during an audit of procurement have now been completed.</p> <p>An Audit of our preparation for the Procurement Act was completed in 2024/25. This produced a Reasonable Assurance Opinion with 6 Actions.</p>

6 – Peter Catchpole (SB/AB)	<b>Cyber Resilience</b> (Loss of ICT provision)  <b>Risk:</b> Breach of ICT security, ICT failure, or cyber-attack, causing loss of service.  <b>Effects:</b> <ul style="list-style-type: none"> <li>• Major ICT hardware / software failure, or attack (such as viruses, hacking, or malware) causes disruption to services, or a breach of security.</li> <li>• Financial penalties due to data loss.</li> <li>• Reputational damage.</li> </ul>	5	5	25	<p>Anti-virus software; Firewalls; Geographically distributed servers; Exercised Disaster Recovery plan; Data backed-up and stored off-site; Redundant power supplies; Clustered / virtual servers; Revised security policies; Service business continuity plans; All staff undertake cyber-security training annually; Effective auditing of systems; Regular penetration testing; Network monitoring.</p> <p>The Council subscribes to the National Cyber Security Centre's (NCSC) Web Check service that helps public sector organisations identify website threats. This service scans public sector websites to check if they are secure.</p> <p>Council ICT systems and website are as secure as possible with current anti-malware software and processes up to date. When vulnerabilities are made known by software vendors, software is promptly updated to reduce the risk of malicious attack.</p> <p>Our ICT infrastructure and processes are accredited against the PSN Code of Connection, PCI DSS, and Cyber Essentials Plus certification.</p> <p>Independent internal and external penetration testing is carried out annually to demonstrate our processes and security stance are adequate.</p> <p>A mandatory on-line cyber training course is completed by all staff annually.</p> <p>A presentation was delivered to members of Audit &amp; Risk Management Committee in February 2025 detailing the cyber threats, the authority's cyber defences, and how we would respond to an incident. This was to increase Members' awareness and understanding before receiving assurance or making challenge.</p>	3	4	12	<p>An internal audit of our preparedness to protect our systems and data was carried out in 2024 and recommendations from this have now been implemented.</p>

23 – Peter Catchpole (SB/MG/AB)	<b>Business Continuity / Disaster Recovery</b> (Response to a localised operational issue)  <b>Risks:</b> <ul style="list-style-type: none"> <li>• Lack of access to Council premises preventing service delivery.</li> <li>• Failure of ICT systems.</li> <li>• Resources become unavailable.</li> </ul> <b>Effects:</b> <ul style="list-style-type: none"> <li>• Disruption of service provision.</li> <li>• The Council has undertaken a condition survey of Fenland Hall and significant repairs are needed.</li> <li>• Failure to secure and manage data leads to loss / corruption / inaccuracy of data, resulting in disruption to services and breaches of security.</li> </ul>	5	5	25	<p>Alarm and security systems; Fire drills; Business continuity plans; ICT disaster recovery plan; Geographically distributed sites; Remote working; Statutory building inspection and checks; Carrying out necessary works to rectify urgent issues; Effective auditing of systems and data held; Data backed-up securely off-site; Regular penetration testing; ICT Disaster Recovery procedures regularly tested; Additional ICT resource has been recruited; Provision of 'drop down' facilities for staff: Resilient internet feed to Fenland Hall; Resilience built into ICT infrastructure, where appropriate; Consideration given when a new system is procured or replaced as to whether it would be more appropriate to host this within the cloud in terms of resilience, capacity, performance, and cost.</p> <p>The Council has an Information Asset Register of all records it holds in both paper and electronic form. Worked with IT system suppliers and conducted a staff awareness campaign to ensure that staff understand and are compliant with GDPR; Majority of information held by the Council is held with a legal basis for holding (e.g. Elections and Council Tax records); All staff undergo GDPR training.</p> <p>The likelihood score reflects the global increase of cyber-crime; All Council employees undertake cyber security training; Improved ICT systems provide better/increased opportunities for remote/agile working; Where necessary, staff have the necessary equipment to be able to work away from the office with access to Council systems.</p> <p>All key / priority services have individual business continuity measures in place to maintain service delivery; The Council has implemented Pay Point, which has enabled our residents to pay their bills (by cash or card) in a much greater number locations across the district.</p>	4	3	12	<p>Service business continuity plans will be reviewed over the coming months and all updates completed by the end of September 2025.</p>
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22 – CMT (SA/All Managers)	<b>Resourcing</b> (Service provision affected by organisational change / insufficient staff)  <b>Risks:</b> <ul style="list-style-type: none"> <li>Service provision affected by organisational change, or insufficient staff, to provide Council services.</li> <li>Increased competition from other employers within the same workforce pool.</li> <li>Insufficient leadership and/or management capacity.</li> </ul> <b>Effects:</b> <ul style="list-style-type: none"> <li>Constraints to effective workforce planning may lead to poor standards of service, or disruption to service.</li> <li>Service transformation can help build resilience but could also lead to a loss of qualified and knowledgeable staff exposing the council to risk of service failure or legal challenge.</li> <li>Service provision, or performance, affected by organisational change, industrial action, or staff sickness resulting in complaints, poor performance, or possible further costs.</li> </ul>	4	5	20	<p>Learning &amp; development framework / training; Working environment / culture; Staff Committee; Flexible working; Established suite of people policies &amp; procedures; Business continuity plans; Management training; 121s / Springboards / staff development; Service planning process; Access to interim staff; Effective sickness management; Effective governance structures; Audit &amp; Risk Management Committee; Consultation with Management, Trade Union and Staff Partnership group (MTSP); Robust HR management procedures; Regular performance monitoring; Project management processes; Ensure all services have effective workforce plans, which ensure all work is prioritised; Effective succession planning; Effective use of project management approaches / principles when delivering priorities / strategies; Robust management of all organisational change; Culture of council remains effective; Comprehensive programme of health surveillance for groups of employees who work in certain service areas; Trained Mental Health First Aiders; Stress awareness / resilience training; Staff engagement and consultation processes.</p> <p>All services are required to publish service plans, learning requirements and workforce plans to ensure teams are staffed according to current establishment and to take account of priorities and longer-term trends. All service business continuity plans have been updated to ensure that key, priority and statutory services can be maintained in the event of a significant loss of staff through illness or absence.</p> <p>Where necessary, staff have the necessary equipment to be able to work away from the office with access to Council systems. Upskilling our managers to assist in the management of a remote workforce and support the wellbeing of their teams.</p> <p>Even with mitigation in place the challenges of attracting, recruiting and retaining staff is becoming increasingly difficult. As part of the Transformation programme, individual service reviews have commenced and will consider this issue as part of the process.</p> <p>All organisational changes must be supported by a full rationale and business cases and are considered by senior management; Proposed changes are subject to a consultation process, and then progressed by a wider project group to ensure all service provision issues are considered and managed. This project management approach is maintained for all such changes/programmes, and is supported by communication, engagement and training support for staff groups affected.</p> <p>The Council has a health and wellbeing programme in place which supports the existing suite of policies, codes of practices and processes, this includes a wide range of support to help promote and encourage their good health and wellbeing.</p> <p>Actions agreed from the most recent wellbeing survey include:</p> <ul style="list-style-type: none"> <li>All managers will be invited to attend a two-day Mental Health First Aid course.</li> <li>All employees will be invited to a half-day Mental Health Awareness course.</li> <li>All new employees will be required to attend the training as part of their induction to the Council.</li> </ul> <p>With the announcement of Local Government Reorganisation, it is envisaged that recruitment of vacant posts may be more difficult to fill, and retention of staff may prove to be more of a challenge. This will be closely monitored going forward.</p>	3	4	12	
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1 - CMT	<p><b>Local Government Reorganisation (LGR)</b> Programme of local government reorganisation for two-tier areas and neighbouring unitary councils.</p> <p><b>Risks:</b></p> <ul style="list-style-type: none"> <li>• Disruption due to cancellation of LGR programme.</li> <li>• Difficulty recruiting new staff.</li> <li>• Difficulty retaining current staff.</li> <li>• Financial issues if LGR is cancelled or delayed.</li> <li>• Procurement challenges.</li> <li>• Normal control and procedures not being followed.</li> <li>• Impact on partnership arrangements.</li> </ul> <p><b>Effects:</b></p> <ul style="list-style-type: none"> <li>• Reduced workforce.</li> <li>• Budgetary challenges.</li> </ul> <p>Reduced ability to negotiate contracts.</p>	5	3	15	<p>The Government have announced that they will facilitate a programme of local government reorganisation for two-tier areas. They will invite proposals for reorganisation, and take a phased approach to delivery, considering where reorganisation can unlock devolution, where areas are keen to move quickly or where it can help address wider failings. New unitary councils must be the right size to achieve efficiencies, improve capacity and withstand financial shocks. For most areas this will mean creating councils with a population of 500,000 or more, but there may be exceptions to ensure new structures make sense for an area, including for devolution, and decisions will be on a case-by-case basis. Members have begun reviewing priorities since the announcement of LGR.</p> <p>FDC is working in collaboration with partner authorities. A 'workforce' workstream has been created to consider all staffing issues.</p> <p>Reduced contract lengths could increase costs. The need to negotiate novation clauses in contracts.</p> <p>The General Fund Budget Estimates and Medium-Term Financial Strategy (MTFS) Report, agreed by Cabinet and Council in February, projects a financial shortfall for 2025/26 of £1.432m increasing year on year amounting to around £3.4m by 2027/28. Although there are currently many uncertainties regarding the budget for 2025/26 and the MTFS, there remains a significant structural deficit which the Council will need to address.</p>	4	3	12	
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10 – CMT (SA)	<b>Health &amp; Safety</b> (Major health and safety incident)	4	4	16	<p>Health and Safety Policy / Codes of Practice; Quarterly meetings of Council Health &amp; Safety (H&amp;S) Panel; H&amp;S Management System based on HSG65 (Plan, Do, Check, Act); H&amp;S audits in all services; Specialist H&amp;S Advisor; Corporate wide H&amp;S training; Insurance; Aligned Port health and safety arrangements; Port Management Group and annual independent audit; Robust sickness management processes; Health and safety standing item on relevant team meetings; All services represented on H&amp;S Panel meetings; Ensure equipment inventory and inspections are up to date; Collation of all Service Risk Assessment Registers; All high-risk areas have increased systems of management in place, e.g. Port Safety Management Group; Statutory building / equipment inspection programmes in place. Port Annual External Audit. External independent investigations into certain incidents.</p> <p>For all major contracts we ensure providers meet all statutory requirements.</p> <p>A thorough Health and Safety regime at the Council ensures that the residual risk remains carefully managed.</p> <p>Programme of targeted health and safety refresher training is in place as per service specification.</p> <p>Health and safety e-learning courses developed and rolled out on the Council e-learning platform.</p> <p>Health and Safety performance is monitored regularly.</p> <p>Flu jabs are being provided for employees, and we also provide a Health Cash Plan scheme for staff (at no cost to the Council).</p>	3	3	9	
	<b>Risk:</b> Major health and safety incident.								
	<b>Effect:</b> Major health and safety incident at leads to costs for inquiry, disruption to service, and possible prosecution.								



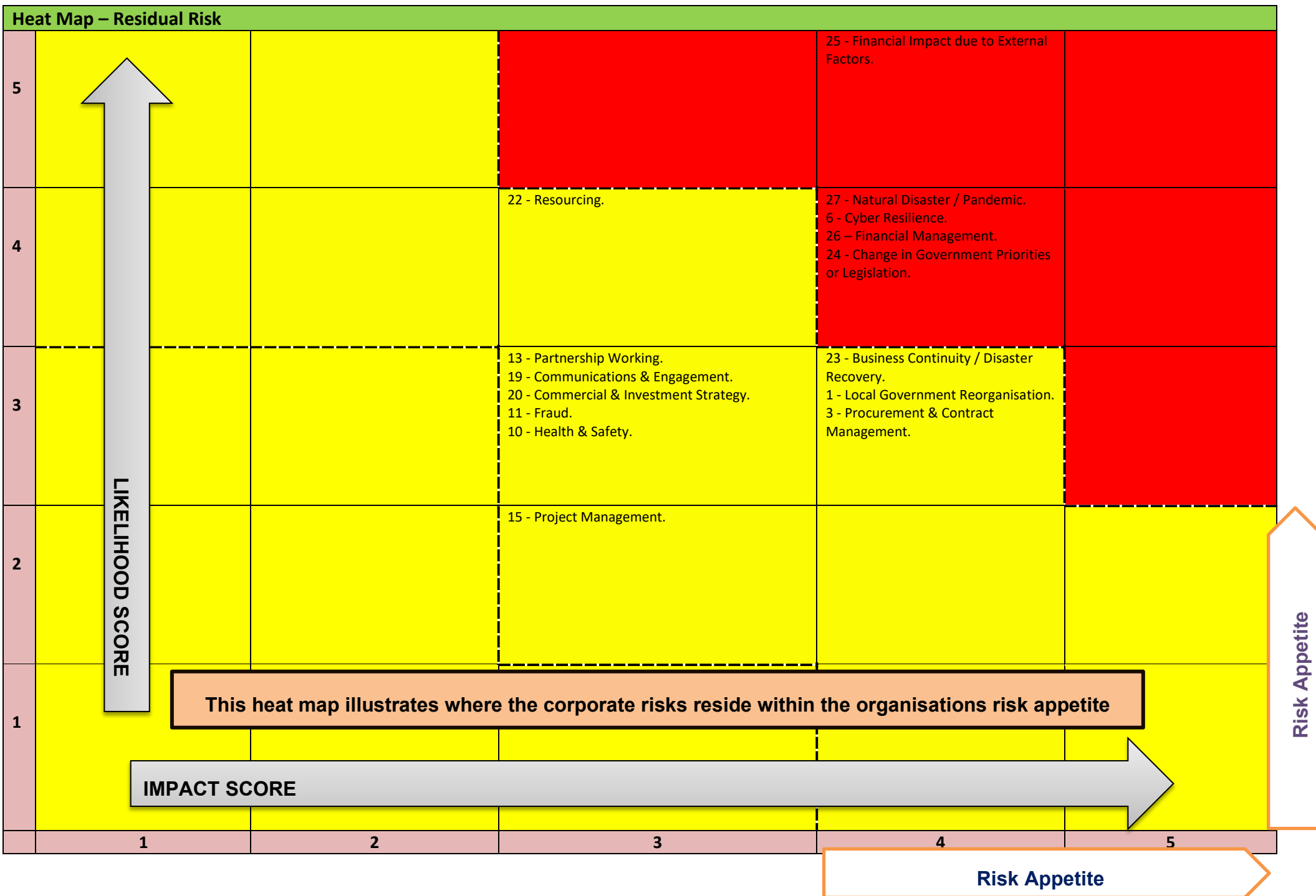
11 – Peter Catchpole / Carol Pilson	<b>Fraud</b> (Fraud and error committed against the Council)  <b>Risk:</b> Fraud and error committed against the Council.  <b>Effects:</b> <ul style="list-style-type: none"> <li>• Potential for fraud, corruption, malpractice, or error, by internal or external threats.</li> <li>• Immediate financial loss which could harm reputation, and lead to additional costs or penalties.</li> </ul>	4	4	16	<p>Anti-fraud &amp; corruption policy / strategy; Financial regulations / Standing orders; Codes of conduct; Appropriately trained staff; Appropriate culture and risk awareness; Segregation of duties; Supported financial management system; Budget monitoring regime; Internal Audit review of systems and controls; Bribery &amp; corruption / fraud risk assessments; Indemnity insurance; Whistle-blowing procedure; Annual Governance Statement; ARP fraud resource; National Fraud Initiative; Increased staff vigilance; Fraud awareness training for managers; Raised profile internally and externally for successful prosecutions.</p> <p>The Council has assisted with each bi-annual NFI, cross-matching information with records held nationally.</p> <p>The Fraud team within the Anglia Revenues Partnership (ARP) continue to work on this subject.</p> <p>Financial regulations will be reviewed to ensure they are up to date and available to all staff.</p> <p>An updated training programme including fraud awareness is now available to all staff. The Procurement Act has now come into force, and refresher training has been developed and rolled out.</p> <p>The current code of practice for registering outside interests has been reviewed by Internal Audit in light of the changes within the new Procurement Act.</p> <p>There will be a new 'due diligence' review for each major procurement carried out (to include conflicts of interest check).</p>	3	3	9	<p>NAFN fraud alerts are shared with FDC for awareness and action, allowing us to be alert to a potential known fraud and to put prevention in place.</p> <p>An Internal Audit has been undertaken on Declarations of Interest and improvement actions are underway to improve the declarations and register process.</p> <p>Mandatory on-line training courses have been introduced for all employees and include Anti-Bribery training and a Bribery Refresher course.</p>


13 – Carol Pilson / Peter Catchpole (All Managers)	<b>Partnership Working</b> (Failure of Governance in major partners, or in the Council, as a result of partnership working)  <b>Risk:</b> Failure of governance in major partners, or in the Council, as a result of partnership working.  <b>Effect:</b> Partnership governance not adopted or followed leading to unachieved priorities or poor performance by major partner agencies (Cambs. and Peterborough Combined Authority, Anglia Revenues Partnership, CNC Building Control, CCTV).	4	5	20	<p>Cabinet and Overview &amp; Scrutiny; ARP Joint Committee and Operational Improvement Board; Joint risk registers and performance indicators; CNC Joint Members Board; Project plans / performance monitoring; Shared risk registers; PCCA Membership; Assurance that governance models correctly followed, and in the Council's interests; Support Members in governance of partnership bodies; Ensure that the Council's interests are protected as Members of the Combined Authority and as Officers working on joint projects; Ensure all partners have robust business continuity plans in place; GDPR compliance; Robust ICT governance processes; Data protection impact assessments.</p> <p>The Annual Governance Statement being reported to Audit &amp; Risk Management Committee shows the Council is in a strong governance position.</p> <p>Scrutiny of key partners and contract monitoring takes place on an annual basis at O&amp;S and Cabinet members sit on boards to ensure the effective delivery of partnership arrangements.</p>	3	3	9	

19 – CMT (DW/SA)	<b>Communication &amp; Engagement</b> (Poor communication with stakeholders)  <b>Risk:</b> Poor communications with stakeholders.  <b>Effects:</b> <ul style="list-style-type: none"> <li>• Poor communication with stakeholders, or staff, leads to poorly informed direction of resources, or lack of support for change.</li> <li>• Reputational damage.</li> <li>• Staff turnover.</li> <li>• Increased sickness absence.</li> </ul>	4	5	20	<p>Regular internal and external publications; Staff and management meetings; Regular staff communication from the Chief Executive; Key stakeholder networks for consultation; Forums for perceived hard to reach groups; Co-ordinated press releases; Comments, Compliments and Complaints monitoring and reporting procedure; Customer Service Excellence accreditation; Consultation strategy; MTSP; Customer Service Excellence (CSE) Action Plan; Staff survey; Wellbeing survey; Public consultations on key issues; 3CS refresher training; “What’s Breaking” communication and Vlog updates from the Chief Executive to all staff; Use of social media; Fully updated website.</p> <p>All change projects are supported by a robust project management approach, which includes a communication programme to ensure that stakeholders are fully informed.</p> <p>Regular Chief Executive’s vlog to provide staff with updates on Council projects, share information about the organisation and its day-to-day business, and to be used as an opportunity to answer questions.</p>	3	3	9	

20 – CMT (PC/SW/DH/AG)	<b>Commercial &amp; Investment Strategy</b> (Failure of the Council's commercialisation and investment strategy)  <b>Risk:</b> Commercial uncertainties associated with decisions taken as part of the Council's Commercial and Investment Strategy.  <b>Effects:</b> <ul style="list-style-type: none"> <li>• Reputational damage.</li> <li>• Financial loss.</li> <li>• Impact on services, staff, or community.</li> </ul>	5	4	20	<p>Robust oversight and governance arrangements; Expert professional advice; Robust budget management; Thorough project management and business cases process; All governance requirements have been put in place; Fenland Future Ltd (FFL) has been constituted, with all appropriate governance requirements in place; Dedicated external expert resources are identified and procured to support where required; Annual audit on all governance arrangements.</p> <p>This risk is closely monitored to enable any new actions for mitigation to be identified and put in place.</p> <p>The Council's Commercial and Investment Strategy has a scoring matrix to inform all potential investment opportunities, which are considered fully by the Investment Board before they are ratified.</p> <p>Full business cases for all identified opportunities are taken to the Investment Board for consideration. This includes deciding on the delivery methodology. i.e. FDC or FFL and resource required to deliver each project.</p> <p>FFL's Business Plan is updated each year and approved by the Council's Investment Board in accordance with the articles of association. Project plans setting out the preferred delivery routes for each of FFL's major projects have been prepared and the two sites now have outline planning permission. Work has progressed on the delivery models needed to develop them.</p>	3	3	9	

15 – CMT	<p><b>Project Management</b> (Over-run of major Council projects in time or cost)</p> <p><b>Risk:</b> Over-run of major Council projects in terms of time or cost.</p> <p><b>Effects:</b></p> <ul style="list-style-type: none"> <li>• Failure to manage projects effectively leads to over-runs of time, or cost, or failure to achieve project aims.</li> <li>• Reputational damage.</li> </ul>	4	5	20	<p>Project Management methodology; Contract standing orders &amp; financial regulations; Service plans; Budgetary control; Management, Cabinet and Portfolio Holder oversight; Forecasting; Horizon scanning; Amended ways of working; Robust project management; Effective risk registers for projects; All projects have a CMT sponsor with experienced management membership; Project management board meetings and oversight; Legal due diligence around grant agreements.</p> <p>Effective project management remains a Council priority.</p> <p>Major projects are closely monitored by CMT and Cabinet members and progress is reported to Council via Portfolio Holder briefings.</p> <p>The Council has now delivered Phase 2 of the Transformation programme which is on target to deliver significant savings over the Council's current MTFP period. We have now started delivering the next phase of this transformation programme.</p> <p>Governance arrangements around project management have been reviewed and rolled out.</p> <p>New project management software has been introduced to help manage major projects.</p> <p>13 officers undertook training on APM Fundamentals Qualification, and a Microsoft Project training module has been delivered across the Council.</p>	3	2	6	
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Agenda Item No:	9	
Committee:	<b>Audit and Risk Management</b>	
Date:	<b>28 July 2025</b>	
Report Title:	<b>Local Code of Governance 2025</b>	

## 1. Purpose

- 1.1 To present the updated Local Code of Governance for review and approval by the Committee.

## 2. Issues

- 2.1 The Local Code of Governance sets out the principles by which the Council is governed, based on the CIPFA/SOLACE Framework: *Delivering Good Governance in Local Government*.
- 2.2 The Local Code has been reviewed and updated to reflect current governance practices and legislative changes. It is structured around the seven core principles of good governance and demonstrates how the Council meets these standards.
- 2.3 The principles of good governance contained within the CIPFA Guidance on Delivering Good Governance (2016 Edition) and the 2025 Addendum update have been reflected in the AGS. The 2016 guidance outlines the following seven principles for achieving good governance and these remain unchanged in the 2025 update:
  - Behaving with integrity, demonstrating a strong commitment to ethical values and respecting the rule of law
  - Ensuring openness and comprehensive stakeholder engagement
  - Defining outcomes in terms of sustainable economic, social and environmental benefits;
  - Determining the interventions necessary to achieve the intended outcomes
  - Developing the entity's capacity, including the capability of its leadership and the individuals within it.
  - Managing risks and performance through robust internal control and strong public financial management
  - Implementing good practices in transparency, reporting and audit to deliver effective accountability.
- 2.4 The Audit and Risk Management Committee has not reviewed and approved a Local Code of Governance for the Council for a significant time and a new updated Code is now presented based around the current seven principles of good governance and evidencing the governance arrangements the Council has in place. This sets out the Policy within which a framework for governance of the Council is monitored and forms part of the effectiveness review of our governance arrangements which underpins the Annual Governance Statement.

## 3. Recommendations

To review and endorse the new Local Code of Governance.

Wards Affected	All
Forward Plan Reference	N/A
Portfolio Holder(s)	N/A
Report Originator(s)	Deborah Moss – Head of Internal Audit
Contact Officer(s)	Peter Catchpole – Corporate Director & Chief Finance Officer Deborah Moss – Head of Internal Audit
Background Paper(s)	CIPFA Delivering Good Governance in Local Government CIPFA Addendum to Good Governance in Local Government CIPFA Code of Practice for Internal Audit Accounts and Audit Regulations 2015 FDC Local Code of Governance





## Draft Local Code of Governance 2025

<b>Author/Owner:</b>	Monitoring Officer
<b>Created:</b>	July 2025
<b>Frequency of review:</b>	Annual
<b>Next Review:</b>	July 2026

### Version Control:

Date updated	Summary of changes	Approved by
June 2025	Rewrite to use the CIPFA/SOLACE 7 principles.	Audit & Risk Management Committee July 2025

## 1. Introduction and Purpose

### **Good governance**

Good governance is about how the Council ensures that it is doing the right things, in the right way, for the communities it serves, in a timely, inclusive, open, honest and accountable manner.

A Council's Code of Corporate Governance is: "The system by which local authorities direct and control their functions and relate to their communities".

The primary purpose of a corporate governance code is to guide how an organisation is directed and controlled, promoting long-term success by fostering trust, transparency, and accountability. It provides a framework for officers and elected members to make sound decisions, manage risks effectively, and balance the interests of all stakeholders.

The Code includes details of our arrangements that address areas that are core to good governance. These arrangements are essential for a corporate culture focused on achieving objectives, managing risk and fulfilling stewardship and statutory responsibilities, including best value. The Code additionally aims to provide evidence of the Council's alignment to good governance principles. Our Annual Governance Statement provides assurance that the core arrangements detailed are in place and operating effectively.

### **Our commitment to good governance**

Fenland District Council is committed to upholding the highest possible standards of good corporate governance, believing that good governance leads to high standards of management, strong performance, effective use of resources, increased public involvement and trust in the Council and ultimately good outcomes.

Good governance flows from shared values, culture and behaviour and from systems and structures. This Code of Corporate Governance is a public statement that sets out the framework through which the Council meets its commitment to good corporate governance.

The Governance Framework comprises the systems and processes, and cultures and values, by which the Council is directed and controlled and through which it accounts to, engages with and, where appropriate, leads the community. It enables the Council to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate cost-effective services.

## **2. Core principles of good governance of the Council are:**

This local code of governance has been developed in accordance with and is consistent with the Delivering Good Governance in Local Government CIPFA/SOLACE framework, which builds on the seven Principles for the Conduct of Individuals in Public Life. The Council is committed to these seven core principles of good practice and will test its governance arrangements against this framework and report annually:

**A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.**

**B. Ensuring openness and comprehensive stakeholder engagement.**

**C. Defining outcomes in terms of sustainable economic, social, and environmental benefits.**

**D. Determining the interventions necessary to optimize the achievement of the intended outcomes.**

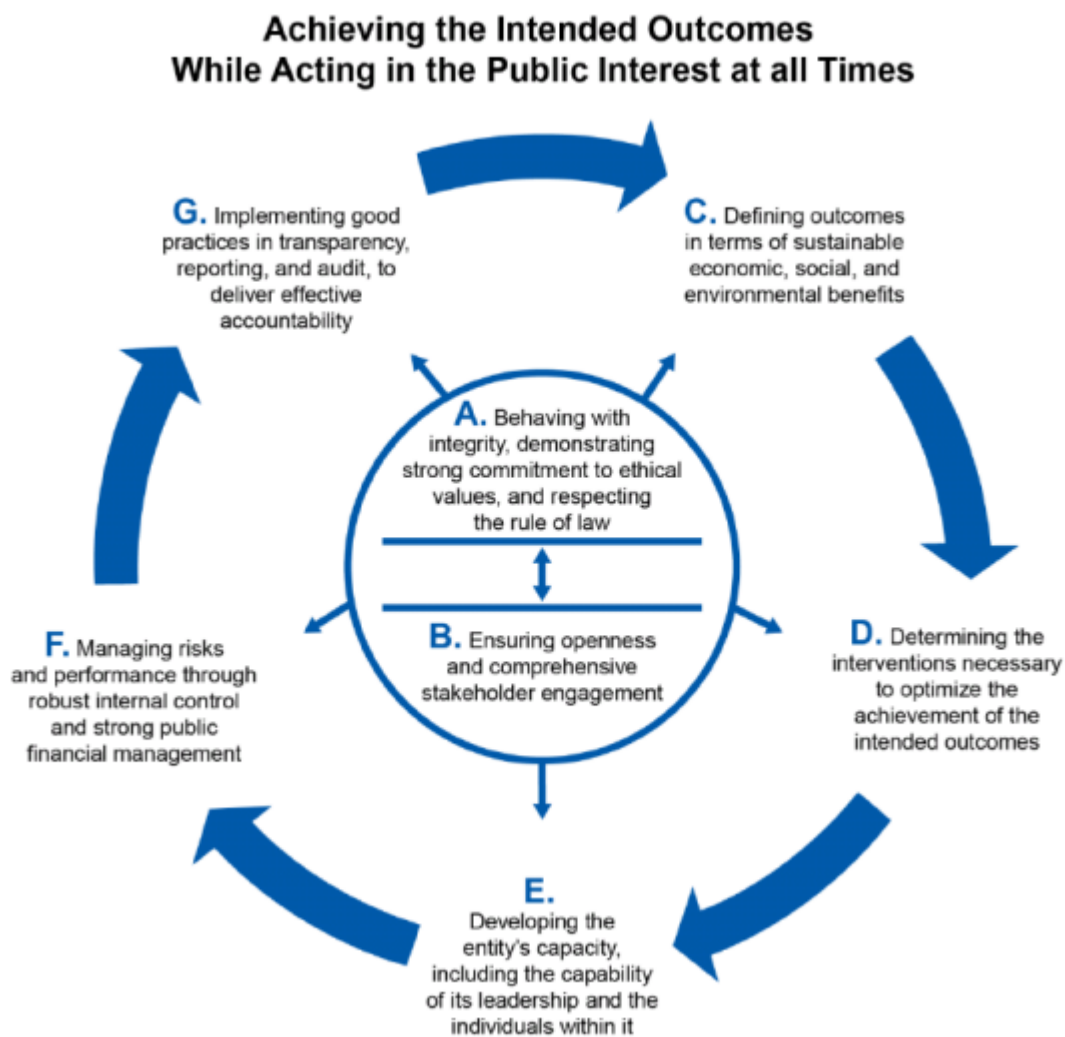
**E. Developing the entity's capacity, including the capability of its leadership and the individuals within it.**

**F. Managing risks and performance through robust internal control and strong public financial management.**

**G. Implementing good practices in transparency, reporting, and audit, to deliver effective accountability.**

### 3. Governance Framework

This document describes how the Council achieves the seven principles of good governance and describes how the Council's corporate governance arrangements will be monitored and reviewed.



This Code takes each of the principles of good governance and sets out the systems, processes and principles the Council has put in place to ensure good corporate governance.

The Code will be reviewed annually through the Annual Governance Statement process, which will identify the actions to be taken to enhance the code or address any limitations with in it.

## Principle A – Behaving with Integrity, Demonstrating Strong Commitment to Ethical Values, And Respecting the Rule of Law

Fenland District Council commits to ensuring members and officers behave with integrity and lead a culture where acting in the public interest is visibly and consistently demonstrated thereby protecting the reputation of the organisation.

Council arrangements in place to achieve this	Supporting Examples
<p>The Council expects the Authority's leadership – both Members and Officers - to create a climate of openness, support and respect and to uphold the Council's values.</p> <p>The Council operates within the legal framework for local councils, complying with its statutory duties and making the most of its powers to meet the needs of the District and its residents.</p>	<p>FDC Constitution</p>
<p>The Council fosters a culture of behaviour based on shared values, ethical principles and good conduct.</p> <p>The Council's Constitution contains Codes of Conduct for both Members and Officers to ensure that high standards of conduct are maintained.</p> <p>The promotion of high standards of Member conduct is one of the key areas of responsibility for the Conduct Committee.</p> <p>Officer conduct is managed via ordinary service provisions and in accordance with approved HR Policies and Procedures.</p> <p>Each new employee starter receives a paper copy and is required to provide signed affirmation of reading and accepting the Code.</p> <p>New Members receive training on the Code of Conduct.</p>	<p>Constitution and its Member and employee relations protocols</p> <p>Member and Employee Codes of Conduct</p> <p>Member registration of interests</p> <p>Conduct Committee</p>

<p>The Council has a suite of frameworks and policies to support its strong commitment to ethical behaviour policies that apply equally to the roles of the member and employee. There is a procedure for ensuring these policies are reviewed and updated regularly.</p> <p>The Council has in place an Anti-Fraud and Corruption Policy Statement and Strategy. This is the overarching document that is supplemented by other policies on Anti-Money Laundering, Anti-Bribery, and Whistleblowing.</p> <p>A Whistleblowing Policy and arrangements are in place to enable staff to raise issues of concern and report wrongdoing.</p> <p>The Council has a Dignity at Work Policy to promote a responsive and consistent approach when addressing issues of bullying and harassment.</p> <p>A new corporate Equality, Diversity and Inclusion Policy (2025) aims to give people equality of opportunity and to comply with equalities legislation. This policy covers all our stakeholders including residents, employees, councillors and members of the public.</p> <p>We will monitor our equality actions through reporting systems and publish information each year to show how we are meeting our equalities duties.</p>	<p>Capability and disciplinary procedures Anti-fraud and corruption policy Whistleblowing policy Anti-money laundering policy Values statement Competency framework. Dignity at work Equality Policy Modern Slavery Social Value element in procurement</p> <p>Dignity at Work Policy</p> <p>Equality, Diversity and Inclusion Policy</p> <p>Annually published information on equality</p>
<p>The Council has arrangements to ensure that Members and employees are not influenced by prejudice, bias or conflicts of interest in dealing with different stakeholders.</p> <p>All members are required to sign and registration of interest with 28 days of acceptance of office Declaration of Interests, rules for declaration. All Council meetings require a declaration of Disclosable Pecuniary Interests and Personal Interests that might lead to bias to be disclosed and are recorded in the minutes of meetings which are available on the Council's website.</p> <p>Registers of Members' interests and records of gifts and hospitality are published on the Council's website and updated annually and/or on an ad hoc basis as required.</p>	<p>Register of Gifts and Hospitality (Employees &amp; Members)</p> <p>Register of Interests (Employees &amp; Members)</p>

Employees undertake mandatory anti-bribery training. Procedures are in place for employees' declaration of interests and gifts & hospitality to prevent conflicts of interest arising and maintaining integrity.	Mandatory anti-bribery training
The Council has in place an Anti-Fraud and Corruption Strategy supplemented by further policies and procedures to mitigate the risks of bribery and corruption and money-laundering.	Anti-Fraud and Corruption Strategy
Mandatory e-learning modules on Avoiding Bribery, a Bribery refresher and Whistleblowing exist for staff and are regularly reviewed to ensure they remain fit-for-purpose.	Mandatory e-learning
<p>Induction training is provided for Members to support them in their roles at the commencement of their term of office.</p> <p>Throughout each subsequent municipal year, further training opportunities are presented. This is usually in connection with specific committee appointments e.g. annual planning and licensing training, periodic scrutiny, audit and conduct training. Other training opportunities are also provided via the Local Government Association and other 3<sup>rd</sup> party organisations.</p>	Training courses undertaken by Members.
Although the council is below the statutory threshold for a Modern Slavery Statement it takes precautions where and when necessary to protect <i>its own direct provision of services and/or its supply chain</i> to identify signs and symptoms of Modern Day Slavery. This is done by being vigilant in identifying modern day slavery locally and across our supply chains.	Procurement Strategy
<p>The Council maintains complaints processes for all types of complaint (Member conduct, public complaints, etc).</p> <p>An "Independent and Deputy Independent Person" are appointed to support this, in accordance with the requirements of the Localism Act, 2011.</p> <p>An Annual Complaints Report analysing complaints against the Council is published. We look for patterns and trends to see if there are common themes and what improvements can be made.</p>	<p>Complaints, Compliments or Comments (3Cs) procedure available on the website</p> <p>The 'Independent Person' in post</p> <p>Annual Complaints Report</p>

The Constitution sets out delegations of the executive, committees and senior officers, and the decision-making process to be applied. It also emphasises that the Council will act within the law.	Scheme of Delegation within the Constitution
Appointment of Monitoring Officer to validate the Council is operating in a lawful manner. They are responsible to the Authority for ensuring that agreed procedures are followed and that all applicable statutes and regulations are complied with. Their role is set out in the Constitution.	Monitoring Officer provision Role defined in the Constitution
Statutory Officers have the skills, resources and support necessary to perform effectively in their roles and that these roles are properly understood throughout the Council.	Professional Qualifications, Membership and CPD
The Council has a Procurement Strategy and Code of Procurement designed to meet the corporate objectives and deliver robust and fair procurement processes.	Procurement Strategy and Code of Procurement
Creation of a Corporate Governance Group of key officers to oversee assurance that the Council's governance arrangements are effective.  An Audit & Risk Management Committee provides governance oversight and responsibility for internal and external audit functions.	Corporate Governance Group terms of reference and meeting records.  Audit & Risk Management Committee.



## Principle B: Ensuring Openness and Comprehensive Stakeholder Engagement

Council Arrangements in place to achieve this	Supporting Examples
<p>All Council meetings are held in public (except where information to be discussed is exempt for confidentiality).</p> <p>There are procedures in place which, if adhered to, permit the public to ask questions at Council and Committee meetings.</p> <p>The Council website has a guidance section on 'Public Participation' which details how members of the public can participate in certain council meetings.</p> <p>Following practical implementation during the pandemic, the Council continues to live-stream its meetings to the public and holds links to past recordings on its website for an appropriate time for viewing.</p>	<p>Live-streamed public meetings</p> <p>Council's website</p>
<p>All meeting agendas, content and key decision requirements are published in advance on the website, together with the calendar of upcoming meetings which is publicly available.</p> <p>Minutes are recorded on the website together with a record of written questions asked at Council meetings and their answers, and oral questions and answers where these are available.</p> <p>Records of decisions and supporting materials are available within our Modern.Gov system on our website.</p>	<p>Committee Agendas</p> <p>Committee Forward Plan</p> <p>Meeting Minutes including questions</p> <p>Record of decisions</p>
<p>The Council has adopted standard report templates for committee and executive reports to help ensure that readers are provided with information that is accurate, relevant, complete and unbiased. Reports make clear the options available and the risk, legal and financial implications/impacts of all decisions before those decisions are made.</p> <p>Templates enable the Council to ensure that its reports are clear, consistent and 'accessibility compliant' for reader ease and engagement.</p>	<p>Standard Committee Report Templates</p>

<p>The Council has a comprehensive communication plan and consultation strategy to ensure we publicise all council business and engage with a wide range of key stakeholders. These are coordinated and managed by our corporate communications team.</p> <p>All news and events, and consultations are promoted via our website and social media channels (Facebook, X and LinkedIn).</p> <p>We also have an online monthly digital newsletter. All publicity and press releases are distributed to all media outlets, businesses, community groups, partner organisations, FDC members and Town and Parish Councils.</p>	<p>Communication Plan and Consultation Strategy</p> <p>Social Media</p>
<p>The Council seeks to encourage engagement in its work through a variety of means including public representation on numerous <a href="#">Outside bodies - Fenland District Council</a></p>	<p>Council representation on outside bodies</p>
<p>A variety of arrangements are in place to engage with and involve other stakeholders including the business sector, health agencies, the police, district and parish councils, rural communities and voluntary and community sector.</p>	<p>Arrangements with external stakeholders</p>
<p>The Council's Corporate Business Plan publicly sets out its priorities, goals and values. A detailed Annual Report and Performance attachment outlines the delivery on progress and outcomes against the Strategic Plan which are all published on our website for public reading.</p>	<p>Strategic Corporate Plan</p> <p>Annual Report</p>
<p>The Council has a Consultation Strategy 2024-27 providing people who live, work, and visit the district with opportunities to:</p> <ul style="list-style-type: none"> <li>• gain greater awareness and understanding of what the Council does.</li> <li>• to voice their views and know how they can get involved, particularly through and alongside their elected representatives.</li> <li>• to have their views fed into the democratic decision-making process.</li> </ul>	<p>Consultation Strategy</p>
<p>The Council promotes its engagement with the Management, Trade Union &amp; Staff Partnership (MTSP) for all staff and employment related matters.</p>	<p>Management, Trade Union &amp; Staff Partnership</p>
<p>Council Open Data is published on the Council's website to include information required under the Local Government Transparency Code and Freedom of Information requests. Additionally, the Council has adopted a <a href="#">Publication Scheme</a> setting out which information is published without requiring a Freedom of Information request.</p>	<p>Council's Open Data published on its website</p> <p>Publication Scheme</p>



## Principle C: Defining Outcomes in Terms of Sustainable Economic, Social and Environmental Benefits

Council Arrangements in place to achieve this	Supporting Examples
The Council's overall vision and priority outcomes are reflected included in the Business Plan, which is supported by a Medium-Term Financial Strategy, Transformation Programme. These are all underpinned by departmental Service Plans and wider delivery strategies.	Business Plan
<p>A comprehensive range of community support set out by the following links:</p> <ul style="list-style-type: none"> <li>• <a href="#">Community - Fenland District Council</a></li> <li>• <a href="#">Housing - Fenland District Council</a> including our homelessness strategy</li> </ul> <p>At the heart of our engagement with the voluntary and community sector is the Diverse Communities Forum, Streetpride, Golden age programme and Sports Development programme</p>	Community support pages on website
A Medium-Term Financial Strategy (MTFS) is prepared on an annual basis to demonstrate the affordability of plans and expected outcomes. A balanced budget must be prepared and is required by law. Regular monitoring takes place in year and a finance tracker is used to "track" significant changes to the agreed budget.	Medium-Term Financial Strategy
Service plans are prepared on an annual basis, demonstrating links to the Council's Business plan and delivery of key services, and performance indicators to measure their effectiveness.	Service Plans
A Treasury strategy is produced on an annual basis, demonstrating compliance with the Prudential Code and effective use of the Council's resources. Half yearly updates are reported to Full Council.	Treasury Management Strategy
A Commercial & Investment Strategy (CIS) is in place to reduce the Council's reliance on central government funding and to govern the way in which the Council pursues its investments.	Commercial and Investment Strategy
<p>Departmental Management Teams and Cabinet Lead Members receive regular reports on the status of performance indicators and outcomes and have a process in place to address poor performance.</p> <p>Performance and progress against the strategies is reviewed regularly and published in the Council's Annual Delivery Report and Statement of Accounts.</p>	Performance reports

Budget and operational performance monitoring reports are generated monthly to show achievement against published plans	
The Council has approved a Carbon Reduction and Climate Adaptation Action Plan with the aim of minimising its environmental impact and operating in a more sustainable manner.	Carbon Reduction and Climate Adaptation Action Plan 2022
<p>The Council is developing its new Local Plan, considering the needs of the district over the longer term and the plans that need to be put in place to deliver the necessary infrastructure to support this. The Draft Plan, consulted on in 2022, sets out the emerging policies and proposals for growth and regeneration, and the proposed sites to deliver the growth.</p> <p>The Local Development Scheme provides a timetable for preparation of the Local Plan. An updated Local Development Scheme dated March 2025 replaces the previous version dated February 2022.</p> <p>These are publicly available on our website including a Local Plan Policies Map.</p>	Emerging Local Plan
The Council has an Economic Growth team to attract new businesses and investment to the district; (In light of LGR and potential budget deficits this service along with other discretionary areas are under review)	Economic Growth Strategy Economic Growth Service Plan
Working alongside other local government organisations, major regeneration projects are being developed the district creating sustainable social, economic and environmental benefits.	Various regeneration projects
The Council's commitment to social value is embedded in the corporate Procurement Strategy. Ensuring social value in contracts is an important element of the Council's approach to procurement.	Procurement Strategy

## Principle D: Determining The Interventions Necessary to Optimise the Achievement of the Intended Outcomes

Council Arrangements in place to achieve this	Supporting Examples
<p>The annual business planning process is used to agree the priorities for the Council. The Business Plan expresses the strategic objectives for the Council for over the current financial year and beyond.</p> <p>Alongside each of the objectives are detailed the outcomes to be achieved and performance measures that provide evidence that the outcomes are being delivered. This information enables members and the services contributing to the delivery of the plan to be clear about the priorities for the Council and assists in decisions about where resources should be focussed.</p> <p>The Business plan is prepared in conjunction with the MTFS to ensure delivery plans are affordable and achievable within the funding available.</p>	<p>Business Plan for the upcoming year</p> <p>Business Plan outcomes</p>
<p>Heads of Service prepare annual Service Plans detailing how they will meet objectives set in the Business Plan and setting out their priorities and work programmes for the year ahead for their Service.</p> <p>Within each Service Plan, measurable targets and KPIs are indicated to measure performance, and service-level risks are recorded to show how they are being controlled/managed to mitigate the risk of non-achievement of objectives.</p>	<p>Service Plans – including targets, KPIs and risks</p>
<p>Budget and operational performance monitoring reports are generated on a monthly basis to show achievement against published plans and identify where corrective actions may be needed</p>	<p>Budget monitoring reports</p>
<p>The Council has a Medium-Term Financial Strategy to resource its aspirations and to assess and plan for any financial risks.</p>	<p>Medium-Term Financial Strategy</p>
<p>Overall spending plans are set out in an annual Budget Setting report for both revenue and capital expenditure.</p> <p>There are arrangements in place for regular budget monitoring and the reporting of significant variances to senior management.</p>	<p>Budget Setting and regular Variance Reports</p>

Feedback and new two-tier complaints mechanisms and reporting is in place to allow quality issues to be identified.	
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## Principle E: Developing The Council's Capacity, Including the Capability of Its Leadership and the Individuals within It

Council Arrangements in place to achieve this	Supporting Examples
There is a clear statement of the roles and responsibilities of Executive Members, other Members and Council Officers in its Constitution. The scheme of delegation within the Constitution makes clear which matters are reserved for collective decision-making by Council.	Constitution Scheme of Delegation
A Member/Officer protocol is used to aid effective communication between Officers and Members and to clarify their respective roles and appropriate ways of working.  The Council's Chief Executive is its Head of Paid Service and is responsible and accountable to the authority for its operational management.	Member/Officer protocol
When representing the Council on Outside Bodies working in partnerships the Council ensures that Members are clear about their roles and responsibilities, both individually and collectively, in relation to the partnerships and to the Council and are documented through our <i>Outside Body Guidance</i> .	Outside Body Guidance
Our values provide us with a set of guiding principles, purpose and direction; to guide colleagues in what we stand for, our culture, what's important to us and how we do things.  Our behaviours help us to describe in actionable terms how we do our jobs; they are relevant, actionable, achievable for all job roles within the council.	Values and Behaviours
The behaviour expected of employees is set out in the Council's competency framework and this is used as the basis for our performance appraisals.  The Council has up-to-date job descriptions. It sets and monitors clear objectives for Officers through the annual performance review process. It agrees appropriate remuneration for officers based on an agreed framework of national and local agreements which include job evaluation.  Regular staff surveys are undertaken to check the wellbeing of colleagues.	Performance review framework       Staff "Pulse" surveys



<p>Employees joining the Council are offered an induction programme and their training and development needs are reviewed regularly through the Council's annual performance review process.</p> <p>Training opportunities are actively 'talked about' and encouraged for all by senior management. This includes professional training and memberships, and apprenticeships.</p>	<p>Officer Induction Programme</p> <p>Training opportunities</p>
<p>The Council offers all new Members an induction programme and the opportunity to develop via committee specific training.</p> <p>The Council encourages and facilitates Members to have appropriate training or briefing before performing certain roles (eg dealing with staff recruitment or disciplinary issues, being a member of the Planning or Licensing Committees).</p>	<p>Member Induction Programme and ongoing training</p>

## Principle F: Managing Risks and Performance Through Robust Internal Control and Strong Public Financial Management

Council Arrangements in place to achieve this	Supporting Examples
<p>The Council has developed a Risk Management Strategy, including levels of acceptable risk appetites.</p> <p>The Council has a Risk Management Strategy that has enabled the monitoring of risk within projects, Service Plans, performance management, financial planning, policy setting and decision making. The Council has a balanced risk appetite that allows new ideas to be explored and encourages innovation. The Risk Management Framework enables risks to be escalated to an appropriate authority in the organisation to be managed. The Risk Management Strategy is reviewed annually by Audit and Risk Management Committee.</p> <p>We have Corporate and Service level risk registers which are reviewed regularly. The Corporate Risk Register is presented to audit committee on a quarterly basis for transparency and challenge.</p> <p>We ensure that risk management is embedded into the culture of the Authority, with managers at all levels recognising that risk management is part of their role.</p> <p>Risk assessment is incorporated into the Council's decision making with committee reports requiring a risk consideration element.</p>	<p>Risk Management Strategy</p> <p>Corporate and service-level Risk Registers</p>
<p>The Council is a member of the Cambridge &amp; Peterborough Resilience Forum, sharing knowledge and resources on Emergency Planning.</p>	<p>Cambridge &amp; Peterborough Resilience Forum</p>
<p>Emergency and Business Continuity plans are in place to minimise disruption to services.</p>	<p>Emergency and Business Continuity plans</p>
<p>The Council has a Port Marine Safety Code to manage potential major risks related to Marine Services. It is linked to the Council's Business Continuity Plan as referenced above and is also regularly updated. A Port Management Group is responsible for monitoring and managing safety issues and a Duty Holder and Designated Person is appointed to review the safety management system and associated risks.</p>	<p>Port Marine Safety Code</p> <p>Port Management Group</p>

<p>Regular review and update of risk registers, including risk scoring and mitigating actions. Corporate Risk Group for oversight and governance.</p> <p>The Council has a Risk Management Group who are responsible for highlighting, assessing risks and applying a Red, Amber, Green (RAG) status to risks for consideration by the Corporate Management Team and ultimately by the Audit and Risk Management Committee, which is done three times a year.</p> <p>Quarterly risk reports to the Audit &amp; Risk Management Committee for oversight and governance.</p>	<p>Risk Register reviews</p> <p>Corporate Risk Group</p> <p>Quarterly risk reports to committee</p>
<p>The Council's Chief Financial Officer and S.151 Officer is responsible for ensuring that appropriate advice is given on all financial matters, for keeping proper financial records and accounts, and for maintaining an effective system of internal financial control. They are compliant with the CIPFA Code of Practice.</p>	<p>Chief Financial Officer and s.151 Officer responsibilities</p>
<p>Internal Audit provides a risk-based audit plan and reports on the effectiveness of risk management to the Audit and Risk Management Committee. Internal Audit also provides an annual opinion on the effectiveness of the Council's governance, risk management and internal control environment. This assurance is obtained from involvement with relevant governance, risk management and internal review groups and outcomes from audit reviews carried out within the year.</p>	<p>Risk-based Audit Plan</p> <p>Annual audit opinion on governance, risk and internal control.</p>
<p>Annual external audit of the Council's financials, including a review of value for money achieved.</p>	<p>External Audit VFM review</p>
<p>A Medium-Term Financial Strategy is produced on an annual basis and presented to Council and quarterly financial performance reporting against the approved budget is presented to Council.</p>	<p>Medium Term Financial Strategy</p> <p>Quarterly Financial Performance reports</p>
<p>Annual approval and reporting of the Treasury Management Strategy.</p>	<p>Treasury Management Strategy</p>
<p>Internal Audit review of services including controls within key financial systems and reporting with agreed action plans for implementation.</p>	<p>Audit reviews of key financial systems</p>
<p>Creation of a Corporate Governance Group of key officers to oversee assurance that the Council's governance arrangements are effective.</p>	<p>Corporate Governance Group</p>

An Audit & Risk Management Committee provides governance oversight and responsibility for internal audit and external audit functions.	Audit & Risk Management Committee
Performance reporting is managed through a suite of key performance indicators which are reported on and discussed on a quarterly basis at Management Team meetings.  Progress and performance commentaries are provided to the relevant Portfolio Holder via Briefing Reports from Services on a quarterly basis.	Corporate KPIs performance management and reporting  Portfolio Holder Briefing Reports.
The Council complies with the CIPFA Code of Financial Management and has financial regulations, standing orders and authority limits in place within its financial systems.	CIPFA Code of Financial Management
The Council has an Overview & Scrutiny Committee which holds Cabinet to account for its decisions, monitors progress in corporate priorities and contributes to policy making in the Council.	Overview & Scrutiny Committee minutes

Risk registers are maintained at Service and Corporate levels to identify potential/known threats to the organisation or service, and mitigating actions put in place to reduce these.

## Principle G: Implementing Good Practices in Transparency, Reporting and Audit to Delivery Effective Accountability

Council Arrangements in place to achieve this	Supporting Examples
Writing and communicating reports for the public and other stakeholders in an understandable style appropriate to the intended audience and ensuring that they are easy to access and scrutinise.	Published documents on our website
Members of the public have access to information about the workings of the Council. It is made clear what information is routinely published through its Freedom of Information Publication Scheme and responds promptly to requests for information.	Publication Scheme
The Council publishes its Business Plan providing the vision, strategy and priorities for the Authority.	Business Plan and vision
The Year-end Position Report and Statement of Accounts are published providing information on plans and financial statements. These are approved by the Audit & Risk Management Committee.	Year-End Position Report Statement of Accounts
Data sets and information is published on our website in accordance with the Code of Transparency Act.	Published Data under the Code of Transparency
Performance reports are also publicly available including demonstrating performance against KPIs.	Performance Reports
<p>The Council operates an independent Internal Audit function, with a risk-based audit plan, designed to test regularly that the Council's policies and processes operate in practice and that the Council complies with legislation and good practice.</p> <p>The Head of Internal Audit produces an opinion on the Council's internal control environment and the risk management framework to meet the requirements of the Public Sector Internal Audit Standards/Global IA Standards.</p> <p>The Head of Internal Audit annual opinion is used to inform the Annual Governance Statement.</p>	<p>Internal Audit Service Risk-based Audit Plan</p> <p>Head of Internal Audit Opinion Working within Audit Standards</p>
There is an Internal Audit Charter (revised November 2023) which sets out the purpose, authority and responsibility for the internal audit function and clearly defines Members and officers' roles, responsibilities and relationship.	Internal Audit Charter

The Internal Audit Service was subject to an independent external quality assessment in 2023 with a conclusion that it 'generally conforms' to the Public Sector Internal Audit Standards ( <i>note that the PSIAS are replaced by the Global Internal Audit Standards from April 2025 and self-assessment on conformance is taking place</i> ).	
<p>The Council also agrees an annual work plan with its External Auditors to test the Council's response to major legislation and the soundness of its financial and governance processes.</p> <p>External Audit provides an annual opinion on the Council's financial statements and arrangements.</p> <p>Recommendations arising from internal and external audit and inspection processes are used to inform future decision-making.</p>	<p>External Audit Plan</p> <p>External Audit Opinion</p> <p>Audit actions implemented</p>
The Audit & Risk Management Committee regularly reviews their terms of reference and skills to best practice guidance. An annual report is produced to provide assurance to full Council.	<p>Audit committee and its self-assessment</p> <p>ARMC Annual Report</p>
The Council ensures audit actions are acted upon by tracking and reporting progress to the audit & risk management committee.	Agreed Audits Actions tracker
An Annual Governance Statement is prepared in accordance with CIPFA guidance and is supported by this Local Code of Governance.	Annual Governance Statement Local Code of Governance
Welcomes peer challenge, independent reviews and inspections from regulatory bodies and seeks to ensure recommendations are implemented.	Reports from independent reviews and external inspection bodies
Maintain relationships with partners through a partnership governance framework.	Partnership Governance Framework
Give due recognition through its annual People Awards for outstanding achievements to teams and individuals.	People Awards for achievement and recognition

## 4. Monitoring and Review

The Council will undertake an annual review of its governance arrangements to ensure continuing compliance with best practice to provide assurance that corporate governance arrangements are adequate and operating effectively in practice. Where reviews of the corporate governance arrangements have revealed gaps, actions will be planned to enhance the governance arrangements accordingly.

The Council will prepare an Annual Governance Statement which will be submitted to the Audit and Corporate Governance Committee for consideration and will form part of the Council's annual Statement of Accounts.

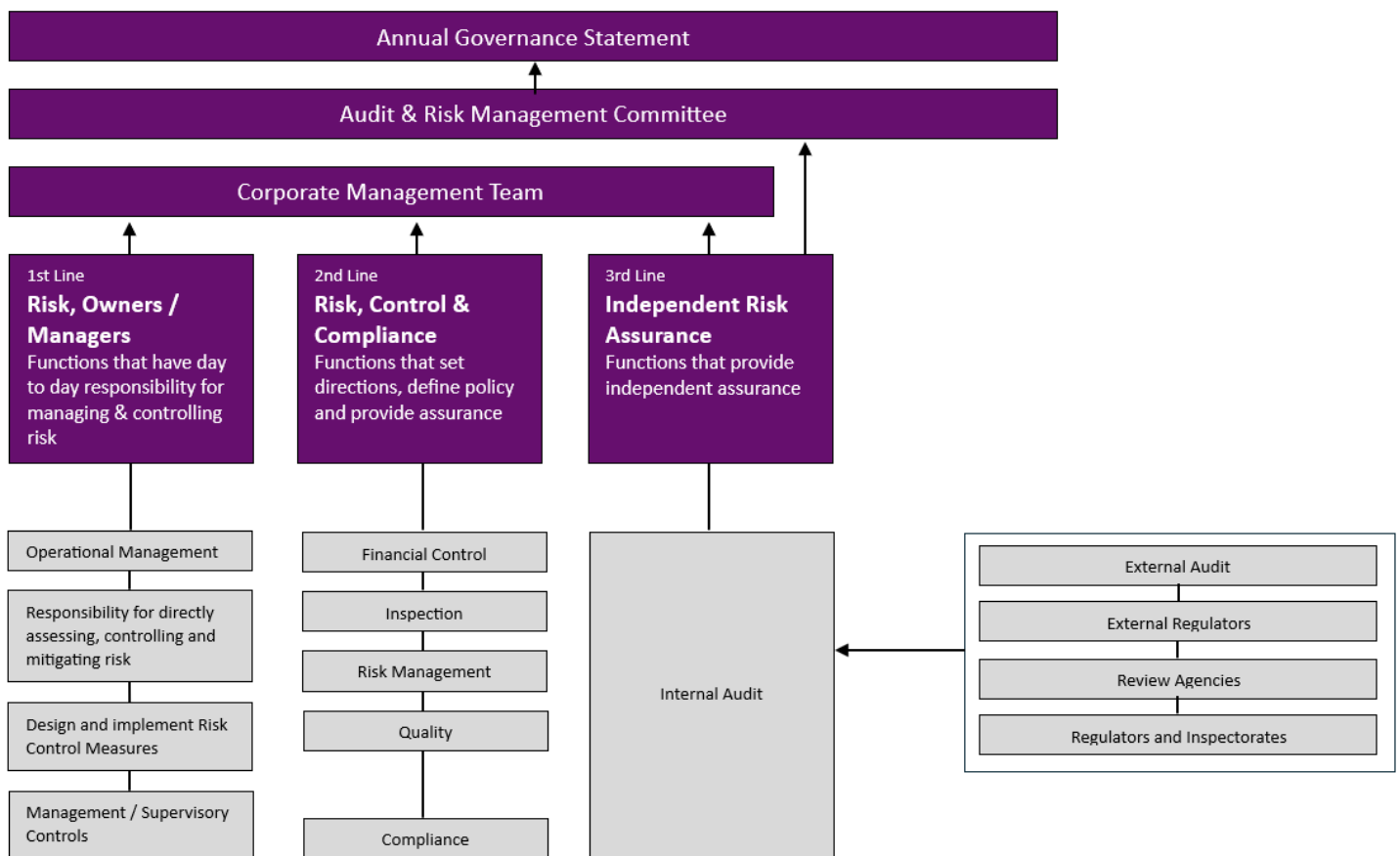
The Governance Statement will include:

- an acknowledgement of responsibility for ensuring there is a sound system of governance (incorporating the system of internal control) and reference to the authority's code of governance
- a reference to and assessment of the effectiveness of key elements of the governance framework and the role of those responsible for the development and maintenance of the governance environment
- an opinion on the level of assurance that the governance arrangements can provide and that the arrangements continue to be regarded as fit for purpose in accordance with the governance framework
- a reference to how issues raised in the previous year's annual governance statement have been progressed
- a conclusion including a commitment to monitoring implementation as part of the next annual review.

In reviewing and approving the Annual Governance Statement, Members will be provided with detailed information regarding the effectiveness of the governance arrangements and system of internal control and how these address the key risks faced by the Council. Those assurances will be available from a wide range of sources, including internal and external audit, a range of external inspectorates and senior managers from across the Council.

The Council will continually strive to operate an assurance framework, embedded into its business processes, that maps corporate objectives to risks, controls and assurances. This framework and regular reports on its application and effectiveness will provide members with assurances to support the Annual Governance Statement and will help members to identify whether corporate objectives and significant business risks are being properly managed.

The review of effectiveness is informed from various sources, both internal and external:






## The ‘Seven Principles of Public Life’ (known as ‘the Nolan Principles’)

These are the ethical standards expected of public officer holders.

The governance framework is supported by the seven Principles of Public Life which apply to anyone who works as a public office holder. This includes all those who are elected or appointed to public office, nationally and locally, and all people appointed to work in the Civil Service, local government, the police, courts and probation services, non-departmental public bodies (NDPBs), and in the health, education, social and care services. All public office holders are both servants of the public and stewards of public resources. The principles also have application to all those in other sectors delivering public services.

Selflessness	Holders of public office should act solely in terms of the public interest.
Integrity	Holders of public office must avoid placing themselves under any obligation to people or organisations that might try inappropriately to influence them in their work. They should not act or take decisions in order to gain financial or other material benefits for themselves, their family, or their friends. They must declare and resolve any interests and relationships.
Objectivity	Holders of public office must act and take decisions impartially, fairly and on merit, using the best evidence and without discrimination or bias.
Accountability	Holders of public office are accountable to the public for their decisions and actions and must submit themselves to the scrutiny necessary to ensure this.
Openness	Holders of public office should act and take decisions in an open and transparent manner. Information should not be withheld from the public unless there are clear and lawful reasons for so doing.
Honesty	Holders of public office should be truthful.
Leadership	Holders of public office should exhibit these principles in their own behaviour and treat others with respect. They should actively promote and robustly support the principles and challenge poor behaviour wherever it occurs.

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Agenda Item No:	<b>10</b>	
Committee:	<b>Audit and Risk Management</b>	
Date:	<b>28 July 2025</b>	
Report Title:	<b>Annual Governance Statement 2024/25</b>	

## 1 Purpose / Summary

- 1.1 Regulation 6(1) of the Accounts and Audit Regulations 2015, requires the Council to conduct an annual review of the effectiveness of its system of internal control and publish an Annual Governance Statement (AGS). The CIPFA Finance Advisory Network has issued detailed practical guidance for meeting the requirements of the Accounts and Audit Regulations.

## 2 Key issues

- 2.1 The Accounts and Audit Regulations have been updated to bring them closer to corporate governance requirements in the private sector, and elsewhere in the public sector. Within the regulations, there is still a requirement to produce an AGS which should be approved in advance of the statement of accounts. The AGS should be prepared in accordance with proper practices, which reflects the approach already adopted by this Council.
- 2.2 The principles of good governance contained within the CIPFA Guidance on Delivering Good Governance (2016 Edition) and the 2025 Addendum update have been reflected in the AGS. The addendum, covering the annual review of governance and the AGS, was published in May 2025 and states that “authorities should ensure that the AGS for 25/26 complies with this guidance and are encouraged to consider it for 24.25”. The 2016 guidance outlines the following seven principles for achieving good governance and remain unchanged in the 2025 update:
- Behaving with integrity, demonstrating a strong commitment to ethical values and respecting the rule of law
  - Ensuring openness and comprehensive stakeholder engagement
  - Defining outcomes in terms of sustainable economic, social and environmental benefits;
  - Determining the interventions necessary to achieve the intended outcomes
  - Developing the entity's capacity, including the capability of its leadership and the individuals within it.
  - Managing risks and performance through robust internal control and strong public financial management
  - Implementing good practices in transparency, reporting and audit to deliver effective accountability.
- 2.3 The Audit and Risk Management Committee have not recently approved a Local Code of Governance for the Council and a new updated Code, based around the current seven principles of good governance, has been presented for approval at the committee

meeting on 28<sup>th</sup> July 2025. This sets out the Policy within which a framework for governance of the Council is monitored.

- 2.4 Each year a statement is produced which assesses compliance of the Council's actual governance arrangements with the themes within the Local Code of Governance. This statement is commonly referred to as the Annual Governance Statement, which itself includes "Governance Issues" arising in the year to which it refers and an action plan to address those issues.
- 2.5 An AGS has been produced for the year 2024/25, which summarises the position for the year in respect of governance and internal control, and again highlights any "Governance Issues" and improvements for the forthcoming year.
- 2.6 The statement is signed by the Chief Executive and Leader of the Council as further assurance of the standard of governance that has been achieved by the Council. The Statement must accompany the Council's financial statements.

### 3 Recommendations

The Committee considers the content of the AGS and approves its content for inclusion in the Council's published Statement of Accounts 2024/25.

Wards Affected	All
Forward Plan Reference	N/A
Portfolio Holder(s)	N/A
Report Originator(s)	Peter Catchpole – Corporate Director & Chief Finance Officer Deborah Moss – Head of Internal Audit
Contact Officer(s)	Peter Catchpole – Corporate Director & Chief Finance Officer Deborah Moss – Head of Internal Audit
Background Paper(s)	CIPFA Delivering Good Governance in Local Government CIPFA Addendum to Good Governance in Local Government CIPFA Code of Practice for Internal Audit Accounts and Audit Regulations 2015 FDC Local Code of Governance



## **DRAFT Annual Governance Statement**

**For the year 2024/25**

### **Executive summary**

Our overall opinion, after conducting a review of the governance arrangements across the Council and overall compliance with the Council's Local Code of Governance, is that we are satisfied that the governance arrangements in place are fit for purpose as they are operating effectively and support the achievement of our corporate objectives.

The governance arrangements were fit for purpose during the year 2024/25, and we are committed to ensuring that governance will be maintained as fit for purpose in the future by in-year governance monitoring and improvement, and an annual effectiveness review.

This statement details how we carried out an annual effectiveness review of our governance arrangements that we have in place. This review has assured us that we are acting in alignment with the seven principles of good governance and covers all the core governance areas.

FDC shall continue to introduce changes and action improvements to our governance to support the achievement of our aims and objectives in the best way. This statement highlights the governance improvements introduced this year and looking forward those areas where further improvements will be considered in the forthcoming year.

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### **Responsibility and Commitment**

Fenland District Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for and provides value for money. The Council also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness. That duty

has grown in importance with the reduction in resources being made available for Local Authorities as part of the Government's austerity programme.

In discharging this overall responsibility, the Council is responsible for putting in place proper arrangements for the governance of its affairs, which include the arrangements for the management of risk, whilst facilitating the effective exercise of its functions.

The Council has established governance arrangements which are consistent with the seven principles of the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE) Framework – *Delivering Good Governance in Local Government*. It has adopted a new updated Local Code of Corporate Governance, which is aligned to these seven principles of good governance and demonstrates the governance arrangements it has in place.

The Accounts and Audit Regulations (2015), as amended by the Accounts and Audit (Amendment) Regulations 2021, require the council to conduct a review, at least once a year, on the effectiveness of its system of internal control and include an Annual Governance Statement (AGS). It is subject to review and approval by the Audit & Risk Management Committee when they consider both the draft and final Statement of Accounts.

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## **What is Governance?**

Governance generally refers to the arrangements put in place to ensure that the intended outcomes are defined and achieved. Our new Local Code of Governance (2025) sets out how aim to achieve these good standards of governance by:

- A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.
- B. Ensuring openness and comprehensive stakeholder engagement.
- C. Defining outcomes in terms of sustainable economic, social, and environmental benefits.
- D. Determining the interventions necessary to optimise the achievement of the intended outcomes.
- E. Developing its capacity, including the capability of its leadership and the individuals within it.
- F. Managing risks and performance through robust internal control and strong public financial management.
- G. Implementing good practices in transparency, reporting, and audit to deliver effective accountability.

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## **Our Assessment of Effectiveness**

FDC has responsibility for conducting, at least annually, a review of the effectiveness of its governance arrangements. The review of effectiveness is informed by the work of the CMT and Management within the authority who have responsibility for the development and maintenance of the governance environment, the Head of Internal Audit's annual report and annual opinion, and by comments made by the external auditors and other external review agencies and inspectorates.

For the first year, we introduced governance assurance questionnaires, signed off by senior management declarations, whereby Services state their compliance or otherwise with key basic governance requirements, for example completion of mandatory training by their staff. These have allowed us to identify areas where governance may appear weaker or can be improved upon.

Our governance arrangements are detailed in our Local Code of Governance and have been applied in maintaining and reviewing the effectiveness of the system of internal control over the last twelve months.

Preparation of the new updated Local Code allowed us to examine the actual arrangements we have in place and provide assurance that each of the core arrangements in the Code is operating effectively.

The review concluded that governance arrangements are in place and operating effectively, which in turn supports the delivery of each of the principles of good governance.

## **Head of Internal Audit Opinion**

The Head of Internal Audit provides an independent opinion on the overall adequacy of the effectiveness of the Council's governance, risk and control. The Internal Audit Annual Report for 2024/25 was presented to the Audit & Risk Management Committee in July 2025. This report outlined the key findings of the audit work undertaken in the year and other sources of assurance used to support the annual opinion, including any areas of significant weakness in the control environment. From the audit reviews undertaken, no areas were identified where it was considered that, if the risks highlighted materialised, would have a major impact on the organisation. In each instance where it has been identified that the control environment was not strong enough or was not complied with sufficiently to prevent risks to the organisation, recommendations have been issued to further improve the system of internal control and compliance. The implementation of the actions is followed up by Internal Audit and is reported to the ARMC.

It is the opinion of the Head of Internal Audit that, based upon the work undertaken and knowledge of working arrangements, reasonable assurance can be given over the adequacy and effectiveness of the Council's overall control, risk and governance arrangements during the financial year 2024-25.

## **External Audit**

Our external auditors issued a disclaimed audit report on the Council's financial statements for 2022-23 under the arrangements to reset and recover local government audit (ie to catch up the backlog). The external auditors later provided an additional disclaimed audit report for the financial accounts for 2023-24 – due to the disclaimer of opinion on the previous year, delays in receiving the draft financial statements and associated audit evidence and the limited time between the backstop dates meant they did not have required resources to complete the audit. Notwithstanding their disclaimer of opinion, they had nothing to report by exception, but in relation to governance they commented only about the late publishing of draft Statement of Accounts.

The Council was late publishing its draft Statement of Accounts; this was due to resource, delays in the previous year's preparation of accounts and the need to focus on other priority issues. The governance impact was noted to be failure to improve the Council's processes to report financial information on a timely basis will impact its ability to meet statutory reporting deadlines and requirements of Regulations 2024.

## **Other External Assurances & Comments**

The Council continues to demonstrate compliance and accreditation against the Customer Service Excellence standard, the UK Government's national standard for excellence in customer service. The standard demonstrates our culture and behaviours, and that we engage with customers and partners, and deliver effective use of resources.

The Designated Persons Report and Audit Report from Strategic Marine Services Ltd (December 2024) - a score of 90.7% compliance was achieved. This was a reduction from the previous years' scores of 93.8% (2023) and 97.6% (2022). The lower score was in part due to a number of major incidents during the year which diverted resources away from annual reviews and reissue of policies.

The Council continues to make annual submissions to maintain compliance with the Public Service Network Code of Connection. This is a mandatory set of security and governance requirement that we must meet. This covers information assurance, technical operability, service management expectations, and governance and risk controls.

The Local Government & Social Care Ombudsman Annual Review Letter 2024/25 presented positive feedback on the Council's overall operations, and the way in which it handles complaints, and none of the issues referred to the Ombudsman by complainants were upheld.



In addition to internal audit assurance, we have carried out internal self-assessments and service reviews which have provided assurance via:

- the Transformation Programme whereby the team have worked with Services to review operations including their governance and efficiency
- the Health & Safety services assessment programme.

## Improving our governance

### Governance Issues 2024-25

The following areas have been found as weaknesses in our governance and will form part of a review for the forthcoming year and an action plan put in place where necessary:

The Council was late publishing its draft Statement of Accounts.	This was due to resource, delays in the previous year's preparation of accounts and the need to focus on other priority issues. The governance impact was noted to be failure to improve the Council's processes to report financial information on a timely basis will impact its ability to meet statutory reporting deadlines and requirements of Regulations 2024.
Identification of corporate mandatory training	Governance around mandatory training needed a more robust process to ensure requirements are identified and tracked through to completion.  This has been part-resolved by implementation of a new online training system; however, whilst mandatory training requests have been issued, completion monitoring and enforcement has not been decided or tested.
Performance Indicators reporting mechanisms	An Internal Audit suggested areas within the process that needed to be more robust. Some individual PI results mechanisms were weak, risking inaccurate data/results. Agreed actions will be put into place in 2025/26.

### How we have improved our governance arrangements in 2024.25 \*

\* Some of the improvements listed extend beyond the year covered by the AGS.

New Arrangement	Governance Improvement Achieved
The establishment of a Corporate Governance Group, comprising key officer roles to advise on governance.	This provides a group and mechanism where governance issues can be taken and discussed among specialist key officers.

	The group has a terms of reference, agenda and minuted action plans.
A CMT review of the Council's use of contractors was undertaken to support the MTFS.	This allowed for an inward look at how and why we use contractors and to take actions to control their use and spend.
Agreed Audit Actions are monitored and reported to management team to track their implementation.	This has been introduced to allow senior management to be more involved in overdue audit actions and to pursue resolution.
A best value duty review was carried out against the DLUHC (now MHCLG) checklist guidance to evaluate whether we are acting according to best practice.	This highlighted areas where we are good and are in line with best practice and highlighted areas where we could improve or consider action against 'indicators of failure'.
Reinvigoration of our Corporate Debt Group, creating a new Corporate Debt Management Policy, and separate responsibility for debt management by Port Mgt Group.	Our attitude to debt management has been reviewed and a new policy made available to assist our customers and at the same time confirm the procedures to staff.
A new 'corporate policies inventory' was created and is corporately monitored.	This ensures policy reviews and updates take place and policies remain accurate and relevant.
A strengthened process on the approval of appointments of agency staff / contractors was introduced requiring Finance (budget) and CMT approval.	To add more robustness and scrutiny to our external appointments to ensure they are justified.
Contract management improvements have been made. This went together with an Internal Audit review to provide assurance of our preparedness for the new procurement legislation.	For example, a central repository for all contracts, Contracts Register update, and preparedness for the new Procurement Act. An updated Code of Procurement and Procurement Strategy in line with the new Procurement Act 2023, has been approved, and corresponding Procurement legislation training rolled out as mandatory for employees.
Improvements made to the Declarations of Interest Register and process.	Audit actions have been agreed to strengthen and improve the process to ensure it is more robust and supports better conflicts of interest management.
Audit & Risk Management Committee Member training was given on cyber security.	This provided Committee members with a deeper knowledge and assurance as to our arrangements in place.
Internal Audit reports with a limited assurance opinions are reported to our Corporate Governance Group.	This allows the Group to become aware and discuss any governance or risk issues.
Cyber and information security training became a mandatory course for all officers and a Day 1 completion requirement for new employees.	This provides higher information security protection for council systems and data.

An updated Local Code of Governance to reflect the CIPFA/SOLACE 7 principles of good governance.	The Code provides a framework for officers and elected members to make sound decisions, manage risks effectively, and balance the interests of all stakeholders. It additionally aims to provide evidence of the Council's alignment to good governance principles.
Our performance suite of KPIs has been the subject of improvements.	These improvements aim to make the performance results more robust, accurate and timely to better aide strategic decision-making.
A new training platform which provides on-line training modules has been introduced.	This will allow for completion monitoring and reporting ensure that all mandatory training is undertaken.
Investment in Project Management training including professional training and qualification of project management officers.	13 officers in attendance obtained the APM Project Fundamentals Qualification and a Microsoft Project training module was delivered across the Council providing qualified project officers to facilitate or manage our projects.
The formation of a 'Transforming Fenland Core Group'.	The responsibilities of this core group include: <ul style="list-style-type: none"> <li>• Ensuring governance is in place for recommendations and live projects.</li> <li>• Providing support and challenge to empower positive transformational outcomes.</li> <li>• Collaborating with project sponsors to meet project plan targets and deliver benefits.</li> <li>• Representing the Council as a whole and fostering integrated partnership and project collaboration.</li> <li>• Enhancing knowledge sharing and problem-solving in an effective and supportive environment.</li> </ul>
The formation of a Risk Focus Group to support our Transformation programme.	This group manages the project risk register and oversight of any risks.
Governance surrounding our new Inspire Projects Programme.	A new governance checklist has been introduced within the programme management to ensure governance is sufficiently robust. This includes highlight reporting to senior management.
Workforce Task Group established in response to the local government reorganisation announcement.	This group of key officers across the Council has set about preparing ahead for LGR in terms of supporting employees and workforce planning.
Participation by senior management in collaborative workstream groups for Local Govt Reorganisation.	FDC is involved in strategic discussions for its potential future under a Unitary authority.

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## Forward look on governance improvements for 2025/26

The following have been identified as areas of further improvement to strengthen the Council's governance framework and future work plans.

1	To continue working on Assurance Mapping to assist with strengthening the governance framework. It aims to ensure that the Council can demonstrate adequate assurance over the year to complement the assurance work conducted by Internal Audit.
2	Continue to re-assess roles, responsibilities and resource requirements for financial reporting, including an assessment of the adequacy and capacity of the support arrangements for the financial reporting function to meet its objectives and the requirements of the Audit and Accounts Regulations.
3	A Local Decisions Record is to be introduced to capture all officer decisions to enhance transparency and record keeping.
4	A corporate equality policy is to be considered to promote fairness, diversity across our operations. From a governance perspective it can introduce benefits of strengthened ethical leadership and stronger organisational culture, enhanced risk management and better compliance and reporting.
5	Our commitment to ensuring our procurement activities are not involved in modern day slavery will be revisited for enhancement.
6	Waivers to our Code of Procurement to be reported to audit committee for transparency and scrutiny.
7	Follow up of weaknesses and 'opportunities to be stronger' identified through the best value checklist review.
8	Action to progress enforced use of purchase orders to enhance financial management and commitment accounting.
9	Improved implementation of agreed audit actions.
10	Establishment of local service-level LGR working groups (in collaboration with partner councils) to better plan for operations in both the next three-year period and the post LGR period.

## Opinion

After conducting a review of the governance arrangements across the Council and overall compliance with the Council's Local Code of Governance, we are satisfied that the arrangements are effective. We propose over the coming year to take steps to address governance matters to improve our governance arrangements. We are satisfied that these steps will address the need for improvements in our review of effectiveness and will monitor implementation and operation as part of our next annual review.

We are also satisfied that this statement allows the Council to meet the requirements of the Accounts & Audit (England) Regulations 2015, to prepare an Annual Governance Statement (AGS) to accompany the 2024/25 Statement of Accounts.

## Certification

As Leader of the Council and Chief Executive, we have been advised on the implications of the results of the review of effectiveness of the Council's governance framework, by the Audit Committee and Cabinet.

Our overall assessment is that the AGS is a balanced reflection of the governance environment and that an adequate framework exists within Fenland District Council to ensure effective internal control is maintained. We are also satisfied that there are appropriate plans in place to address any significant governance issues and will monitor their implementation and operations as part of our next annual review.

Signature		Signature	
	<b>Cllr Chris Boden Leader of the Council</b>		<b>Paul Medd Chief Executive</b>
Date	--/--/25	Date	--/--/25
On behalf of Fenland District Council			

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Agenda Item No:	11	
Committee:	Audit and Risk Management	
Date:	28 July 2025	
Report Title:	Internal Audit Annual Report and Opinion 2024/25	

## 1 Purpose / Summary

To provide the Audit and Risk Management Committee with an overview of the work undertaken by Internal Audit during 2024-25.

To provide the Head of Internal Audit's annual opinion on the system of internal control, risk management and governance.

To consider the effectiveness of Internal Audit.

## 2 Key issues

Public Sector Internal Audit Standards (PSIAS or Standards) have been issued to set the standard of internal auditing in the public sector. These standards are mandatory for all principal local authorities subject to the Accounts and Audit Regulations 2015. The Chartered Institute of Public Finance and Accountancy (CIPFA) has provided an additional Local Government Application Note (LGAN). Both documents constitute 'proper practices' in internal control as per the Accounts & Audit Regulations 2015. The Standards and Application Note have been replaced by the Global Internal Audit Standards and UK Public Sector Application Note (GIAS(UKPS)), which are effective from 1<sup>st</sup> April 2025.

Under the Accounts and Audit Regulations 2015, the Council "*must conduct a review of the effectiveness of the system of internal control*".

The work of Internal Audit forms part of the assurance provided to Councillors and Management Team and supports the Annual Governance Statement (AGS).

The PSIAS state that the Internal Audit Manager *must deliver an annual internal audit opinion and report that can be used by the organisation to inform its governance statement*. This report fulfils that requirement.

## 3 Actions/Recommendations

- To consider the outturn for Internal Audit for 2024-25, which highlights the audits that were completed and their associated assurance ratings and also the additional assurances gained from other sources of work completed in-house and externally to support the Annual Audit Opinion.
- To consider the Head of Internal Audit's opinion on the adequacy and effectiveness of governance, risk and internal control processes.

<b>Wards Affected</b>	All
<b>Forward Plan Reference</b>	Not applicable
<b>Portfolio Holder(s)</b>	Not applicable
<b>Report Originator(s)</b>	Deborah Moss – Head of Internal Audit
<b>Contact Officer(s)</b>	Peter Catchpole - Corporate Director & Chief Finance Officer Deborah Moss – Head of Internal Audit
<b>Background Paper(s)</b>	Internal Audit Plan 2024-25 Internal Audit Progress Report Q3 Public Sector Internal Audit Standards (& new Global Internal Audit Standards) CIPFA PSIAS Local Government Application Note 2019 (& new Public Sector Guidance Note 2025) Accounts and Audit Regulations 2015 CIPFA Guidance – Head of Internal Audit Annual Opinions: Addressing the Risk of a Limitation of Scope





**INTERNAL AUDIT ANNUAL REPORT & OPINION**

**2024/25**

## **1. Background / Introduction**

- 1.1 This report includes details, for the year 2024-25, of:
- the coverage provided by Internal Audit; and
  - the Head of Internal Audit's opinion on levels of governance, risk and control across the Council.
  - The implementation of agreed audit actions.
  - the review of the effectiveness of the Internal Audit team.
- 1.2 The Head of Internal Audit was appointed in May 2024 and has therefore been in place for nearly all of 2024-25.
- 1.3 The Head of Internal Audit has a professional reporting line to the Corporate Director & Chief Finance Officer, the responsible officer for duties under Section 151 of the Local Government Act 1972. The Internal Audit service provides assurance to Senior Management regarding levels of governance, risk and control for systems for which they are responsible.
- 1.4 Full details of the Internal Audit objectives are contained within the Internal Audit Charter, approved by the Audit and Risk Management Committee in July 2023.

## **2. Statement of Organisational Independence**

- 2.1 The Internal Audit Service has no operational responsibilities for any financial systems.
- 2.2 The Chief Internal Auditor is free from interference, although has due regard for the Authority's key objectives and risks and consults with Members and officers charged with governance, when setting the priorities of the annual audit plan, for example, determining the scope and objectives to be carried out and in performing the working and communicating the results of each audit assignment. There must be and is no compromise on the ability of IA to provide an independent assurance on the control framework. In this regard, declaration is made that for 2024/25, the HoIA was the lead officer for preparation of the Annual Governance Statement for the Council and also for preparation of the updated Local Code of Governance. Both of these documents were written in conjunction with senior management for representation of their views. This work is alongside the HoIA being a member of the Corporate Governance Group.
- 2.3 The Internal Audit Service has free and unfettered access to the Section 151 Officer, Chief Executive, Monitoring Officer, Leader of the Council and the Chair of the Audit & Risk Management Committee, which at FDC acts as the audit committee.

## **3. Internal Audit Outturn**

- 3.1 The annual Internal Audit Plan is formulated in advance of the Council year, following an assessment of risks inherent to services and systems of the Council based on Internal Audit and Management knowledge at that time. During the period that follows, changes in the control environment may occur, for example: -
- introduction of new legislation/regulations
  - changes of staff

- changes in software
  - changes in procedures and processes
  - changes in service demand.
- 3.2 Audit and Risk Management Committee approved the Internal Audit Plan 2024-25 on 25 March 2024.
- 3.3 In respect of the Internal Audit resources for the year, the team consisted of a part-time/term time auditor; a newly appointed auditor from July 2024, who has since left the Council in May 2025, and a contracted interim auditor only until September 2024, which brought the Internal Audit team back to previous resource levels.
- It is important that sufficient audit resources are in place throughout the year to enable enough audit reviews to be carried out and allow for an appropriate assessment for the Annual Audit Opinion to be made.
- 3.4 In addition to the planned audit work further work has been undertaken and assurances obtained by the team as follows:
- Disabled Facilities Grants declaration
  - National Fraud Initiative work (both data gathering and data matching investigation)
  - Fraud Investigation work and responsive work to NAFN fraud alerts received
  - Risk Management Group
  - Corporate Governance Group
  - Transformation project review support and advice, including process development advice
  - Major Project support and advice
  - Tracking and monitoring on outstanding audit actions
  - Follow up verification work on actions.
- 3.5 Also, this is the sixth year of the shared auditing arrangements for Anglia Revenues Partnership (ARP) functions that cover Council Tax, Housing Benefits and Business Rates on behalf of several local authorities including the Council. Collaborative discussions have taken place and agreed the extension to this agreement by a further 12 months to Summer 2026.
- 3.6 Further assurances have been obtained from external organisations (and internal) to support the Internal Audit Opinion, by providing assurance of the following areas:
- National Cyber Security Centre (NCSC) – Cyber Essentials Plus Scheme – fully compliant.
  - ICT – Public Service Network (PSN) compliance certificate – fully compliant.
  - Local Government & Social Care Ombudsman Annual Review Letter 2024/25 - positive feedback on overall operations, and the way complaints are handled, and no issues referred to the Ombudsman upheld.
  - Designated Person Report: Audit of the Marine Safety Management System of Nene Ports – 90.7% compliance achieved.
  - International Ships and Port Security (ISPS) – Port (of Wisbech) Facility Security Audit – ‘well managed’ (March 2025).
  - Customer Service Excellence (CSE) 2024 – reaccreditation.
  - (Internal) Transformation Programme - the team worked with Services to review operations including their governance and efficiency.
  - (Internal) Health & Safety services assessment programme.

- 3.7 Appendix A lists the processes and systems audited in the financial year and the assurance opinion provided within each final report. It also details the number of agreed actions made for each audit and the general theme of these actions.
- Appendix B highlights the status of agreed audit actions from previous years' audits. *(note that due to resources the currency of this data may not be fully up to date.)*
- 3.8 Audit work includes testing of system controls, and this has not highlighted any significant fraud. Any errors or irregularities that have been identified have been resolved during the course of the audit and/or Management action plans have been agreed with the system owners including timescales for improvement appropriate to the level of risk. These action plans will be followed up by Internal Audit with Management to ensure they are implemented.
- 3.9 A key performance objective of the team was to complete 'fundamental' audits, which are considered key financial systems. Four 'fundamental' audits, concerning ARP Enforcement, Council Tax, Housing Benefit and Business Rates, requiring review in the 2024-25 Plan were carried out as part of the SLA covering audits of the Anglia Revenues Partnership (ARP) that administers Revenues & Benefits on behalf of several local authorities including FDC.
- 3.10 The Internal Audit activity was conducted free from interference in determining the scope of internal auditing, performing work and communicating results throughout the year.

#### **4. Annual Internal Audit Opinion**

- 4.1 The Council is required to report in its annual statutory financial statements an assessment as to the adequacy of its governance arrangements, referred to as the Annual Governance Statement (AGS).
- 4.2 Information for this purpose is drawn from many sources one of which is the work of Internal Audit in that financial year, and up to the date of the approval of the annual accounts. All audits have been conducted in conformance with the Public Sector Internal Audit Standards (now replaced by the new Global Internal Audit Standards from 1<sup>st</sup> April 2025).
- 4.3 As part of the AGS evaluation, an assurance mapping exercise takes place which documents and establishes additional sources of assurance.
- 4.4 The annual Audit Opinion concludes on the overall adequacy and effectiveness of the Council's framework of governance, risk management and control (GRC).
- 4.5 Based on the work that Internal Audit has performed the Head of Internal Audit's opinion for 2024-25 is that:
- there is REASONABLE ASSURANCE as to the adequacy and effectiveness of internal controls, risk management and governance arrangements.***
- 4.6 On the basis of the work undertaken during the year, it is considered that the key systems operate in a sound manner and that there has been no fundamental breakdown in control resulting in material discrepancy. However, the Head of Internal Audit's opinion can only provide a reasonable, not absolute, level of assurance as to the adequacy and effectiveness of these systems.
- 4.7 Following finalisation of internal audit reports, Management has adopted agreed actions for improvement in control, and within appropriate timescales, that will be followed-up to ensure these are delivered. Potential risks and opportunities for further improvement have been incorporated into Management action plans.

## **5. Review of the effectiveness of Internal Audit**

- 5.1 Regulation 5(1) of the Accounts and Audit Regulations 2015 requires that a relevant authority must 'undertake an effective Internal Audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance'.
- 5.2 All Public Sector Internal Audit teams are required to comply with the Public Sector Internal Audit Standards (PSIAS) issued by the Institute of Internal Auditors (IIA). CIPFA issued a 'Local Government Application Note' (LGAN) intended to promote further improvement in the professionalism, quality, consistency and effectiveness of internal audit across the public sector. On the 1<sup>st</sup> April 2025 the new *Global Internal Audit Standards (GIAS)* were formally adopted in respect of Local Govt across the UK replacing the PSIAS.

In addition, the *UK Public Sector Application Note* (replacing the LGAN) became effective for 2025.26. CIPFA has also developed the Code of Practice for the Governance of internal audit in UK Local Govt designed to work alongside the new Standards (replacing the previous Statement on role of the Head of Internal Audit in Local Government').

- 5.3 The Internal Audit Charter, the Risk-Based Internal Audit Plan and delivery, are based on these professional standards. Performance monitoring is also supplemented through frequent interaction between the Head of Internal Audit and the Corporate Director & Chief Finance Officer. Audit and Risk Management Committee have also increased their oversight of the delivery of the Audit Plan through regular quarterly monitoring of performance including number of audits completed and number of and rating of agreed actions, and the implementation of these actions.
- 5.4 As reported in prior years' Annual Reports an external quality assessment (EQA) was carried out on the Internal Audit Service in 2022, to comply with the then PSIAS. The Service achieved a conformance rating together with identified issues for improvement. Of the six issues raised, two have been completed and the others, including IT Audit, are in progress.
- 5.5 The Service continues to operate in compliance with the PSIAS, also applicable under GIAS. This has continued and the results for 2024-25 can be seen in Appendix C. However, it is now necessary for the Service to conduct a self-assessment against the new GIAS standards to ensure that it conforms and to identify any gaps or areas for development.

## **6. Effect on Corporate Objectives**

- 6.1 The delivery of an effective Internal Audit Service is a key factor in maintaining an adequate level of internal control in the Council and contributes to the corporate objective of a Quality Organisation.

## **7. Conclusions**

- 7.1 The Council has maintained an effective Internal Audit function which demonstrates a commitment to comply with the Standards and Application Note, as standards of good quality, noting that it must now meet conformance to the new standards.
- 7.2 The Internal Audit function has provided audit and assurance work throughout the year to form an opinion on the effectiveness of internal control. There are no serious concerns highlighted and this assurance and annual opinion will form evidence to support the Council's Annual Governance Statement which accompanies the Statement of Accounts.

## Appendix A: Audits Completed 2024/25

Audit	Service	Assurance Opinion	Agreed Actions		Actions Themes
			High	Med	
<b>* Anglia Revenues Partnership (ARP) – Enforcement</b>	Revenues & Benefits	Adequate/ Reasonable	0	0	There were no actions arising from this audit. Additionally, it was confirmed that all 8 of the agreed actions from the previous year's audit had been successfully implemented.
<b>* Business Rates (NNDR)</b>	Revenues & Benefits	Adequate/ Reasonable	0	0	Majority of systems were functioning reasonably well, however these were still able to benefit from some suggested improvements to low-risk areas. There were no new high risk priority actions identified.  Follow up of last year's agreed actions found that 2 actions were outstanding and overdue (in relation to arrears and write-offs) but both were to be completed by June. 5 actions had been implemented.
<b>* Council Tax Billing, Housing Benefits and Local Council Tax Reduction Scheme</b>	Revenues & Benefits	Adequate/ Reasonable	0	10	There are no high-risk findings or actions raised. 10 medium-risk Agreed Actions relate to Council Tax refund process, account changes, awarding exemptions, system access controls, financial reconciliations, self-employed claimants and quality-assurance processes. All actions were agreed for implementation by June 2025.  Follow-up from the 9 reported actions from last year, found that 7 had been implemented and 2 were considered work in progress.
<b>* Council Tax Recovery and Housing Benefit Overpayments</b>	Revenues & Benefits	Adequate/ Reasonable	0	2	There are no high-risk findings or actions raised. 2 medium-risk actions were agreed that relate to improvements for write-offs and suppressed

					accounts.
<b>Contract Monitoring – Leisure Services</b>	Leisure	Limited	0	9	<p>No high risk issues were identified but there were 9 medium risk actions agreed in relation to:</p> <ul style="list-style-type: none"> <li>• Regular reporting and monitoring of performance</li> <li>• Recording of meetings</li> <li>• Property database</li> <li>• New Leisure strategy</li> <li>• Substantiation of annual outturns</li> <li>• Pursuance of exercise referrals</li> <li>• Service Plan and BCP</li> <li>• Due diligence checks</li> <li>• Assurance from audits at the centres.</li> </ul>
<b>Corporate Assurance – Performance Management</b>	Corporate	Reasonable	1	10	<p>The high-risk related to accuracy of methodologies for calculating a couple of PI results.</p> <p>The medium-risk actions related to:</p> <ul style="list-style-type: none"> <li>• Having robust written methodologies</li> <li>• Accuracy of performance results</li> <li>• Verification of data</li> <li>• Target setting</li> <li>• Timely submission of data results</li> <li>• Coverage of PIs</li> <li>• Previous actions</li> <li>• Protection of the data from change</li> <li>• Links to individual targets and appraisals</li> <li>• Monthly commentary by Services on the results.</li> </ul> <p>These are advised as completed and are currently being followed-up/verified by Internal Audit.</p>
<b>Creditors</b>	Finance	Reasonable	1	9	One high-risk findings was made in relation to

					<p>absence of purchase orders.</p> <ul style="list-style-type: none"> <li>▪ Documented written procedure for setting up users</li> <li>▪ procedure for obtaining and documenting the completed new user form requests from line managers. Create documentation that clearly outlines role permissions</li> <li>▪ Update of BCP to reflect current changes.</li> <li>▪ clear procedure for determining the timeframe for removing an employee from systems and platforms after departure</li> <li>▪ Establish and enforce a policy that requires a purchase order for all purchases.</li> <li>▪ system for creating and securely storing digital backups of CP02 and submission report.</li> <li>▪ robust verification process for supplier data changes</li> <li>▪ Independent check of bank account changes</li> <li>▪ Investigate and reallocate rejected remittance amounts</li> <li>▪ refresh training sessions for all officers involved in the BACS process</li> <li>▪ new suppliers form to include verification of VAT number</li> <li>▪ Investigate and resolve historic rejected invoices promptly.</li> </ul> <p>This was one of the last completed audits for 24.25 and whilst the actions were agreed, they will need time to be implemented and become operational.</p>
<b>Debtors &amp; Collection Agency – Follow-up</b>	Finance	Limited			The final audit report was issued in February



					2024 with an opinion of limited assurance. At the follow-up testing to verify implementation could not be undertaken as none of the audit actions had been fully implemented and therefore the assurance opinion remained unchanged. Work has since been undertaken to implement some of the actions with regard to a new Debt Mgt Group and refreshed Debt Mgt Policy. The remainder of the actions are in progress or open and are being monitored by Internal Audit.
<b>Declarations of Interest</b>	Corporate	Reasonable	0	9	<p>There were no high-risk actions. The medium-risk actions related to improvements in the declarations process:</p> <ul style="list-style-type: none"> <li>▪ timeframe for returning the acknowledgment Code of Conduct form and establish a procedure for chasing up non-returns.</li> <li>▪ Implement a clear version system for tracking policy distribution and employee acknowledgment. All corporate documents to have responsible officer, version control and standard template format.</li> <li>▪ Maintain the Conflict of Interests Register accurately and up to date. Record all declarations.</li> <li>▪ follow-up process annually April to verify that employees' declarations are up to date.</li> <li>▪ Record details of authorisation in the register.</li> <li>▪ Record and retain any rejected conflict of interest forms in the individual file.</li> <li>▪ refresher training for officers involved in Register.</li> <li>▪ Further investigation of individuals from NFI matching exercise who have not submitted a declaration.</li> <li>▪ Update the gift and hospitality form to include corporate director authorisation</li> <li>▪ procurement team given access to the conflict-of-interest records for comprehensive</li> </ul>

					<p>oversight and integrity throughout the procurement process.</p> <p>This was one of the last completed audits for 24.25 and whilst the actions were agreed, they will need time to be implemented and become operational.</p>
<b>Disabled Facilities Grants (return)</b>	Corporate	Satisfactory to enable the Return to be signed	-	-	<p>The purpose of this review was to provide assurance that DFG allocated monies received from government had been spent in accordance with the terms of the award. Reconciliation of the accounts and testing a sample of DFG cases provided assurance that grant conditions had been met in 2024/25.</p>
<b>Economic Development – Grant Funding</b>	Economic Development	Substantial	1	0	<p>The one high-risk action related to application tracking and due diligence.</p> <p>It required improvements over file management and folder hierarchy and acknowledged that the recently introduced system would provide consistency in recording appropriate documentation and only allowing applications to proceed on receipt of the information but grants back to 2022 would need to be verified.</p>
<b>Housing Options – Follow-up</b>	Housing	Reasonable			<p>The follow up verification of 4 previously reported actions found that 3 had been implemented but one had only been partially implemented. This related to the revised Homelessness and Rough Sleeping Strategy which still needed agreement</p>

					before publication. This is now in place.
<b>Insurance</b>	Finance	Reasonable	1	5	<p>The high risk was due to succession planning. The medium-risk actions related to:</p> <ul style="list-style-type: none"> <li>▪ Council's liability in the event of an incident occurring at an outside organised event.</li> <li>▪ Tracking and compliance of each Pride Group to the 78 insurance policy conditions.</li> <li>▪ Service Plan and Business Risk Assessment to be updated and provided for inclusion in the Risk Register.</li> <li>▪ Recording, tracking and reporting claims to be formalised.</li> <li>▪ Consideration given to investing in in-cab cameras, if considered economic, to support or defend claims and lower pay-outs.</li> </ul>
<b>Legal Service</b>	Corporate – Legal	Advisory	-	-	4 actions were recommended in relation to the Legal system, but these have been deferred on the basis that a new provision of legal service is necessary and will need to be decided first.
<b>Licensing – Taxi</b>	Licensing	Reasonable	1	6	<p>The high-risk action related to charging the fee rate approved by Cabinet.</p> <p>Medium actions related to:</p> <ul style="list-style-type: none"> <li>• Evidence of discussions on proposal not to increase will be retained.</li> <li>• Full on-costs recovery details and the costs gap will be given to O&amp;S and Cabinet to have full transparency over costs and potential missed income before they approve fees.</li> <li>• Published online fee schedule to match fees processed.</li> <li>• Automated reminders for missing documents</li> </ul>

					<p>or upcoming renewals, and automated reports on expired licences.</p> <ul style="list-style-type: none"> <li>• Consider other automated processes to make efficiencies and prevent human input error.</li> <li>• Improved monitoring and record keeping of expired plates and automated reminders for plate returns or swap new for old.</li> <li>• Formalise rank checks - volumes and frequency.</li> <li>• Secure storage of expired and blank plates.</li> </ul>
<b>Materials Recycling Facility</b>	Environment - Refuse	Reasonable	0	0	This review found no issues concerning the recycling calculation and invoicing with our contractor.
<b>Payroll post implementation review</b>	Payroll	Reasonable	0	0	<p>The review found many examples of good practice in the project and installation of the new system. However, it also concluded that:</p> <ul style="list-style-type: none"> <li>▪ It has not been possible for Internal Audit to fully verify the accuracy and completeness of the data migration as there are limited system reports to evidence the reconciliation of the old and new system balances, and the portal of sign offs and project management is closed and no longer accessible.</li> <li>▪ Limited documented evidence to support the project as this was mainly managed via an online portal which is no longer accessible, and a lack of project evaluations and lesson learnt</li> <li>▪ Project management across the Council may not be consistent and effective.</li> </ul>
<b>Port Berthings (Special) - Follow-up</b>	Port Services	Reasonable	0	1	This follow up audit reported that satisfactory improvements had been made in respect of the previous recommendations raising the audit

					<p>opinion from limited to reasonable assurance levels.</p> <p>All the high-risk and medium–risk actions had been implemented and were working well, except for one medium action and this has since been confirmed as implemented.</p>
<b>Procurement</b>	Corporate – Procurement	Reasonable	0	6	<p>There were no high-risk issues or actions. The medium actions related to:</p> <ul style="list-style-type: none"> <li>▪ Concise workflow on the decision-making process to be developed to raise awareness and understanding.</li> <li>▪ Completion of Procurement Training for key Officers</li> <li>▪ Raise awareness across the Council, training issued to all Officers to obtain more understating of the Procurement Process.</li> <li>▪ Official order template updated to include details on the Procurement Act 2023</li> <li>▪ Agresso reporting developed to ensure key reporting requirements can be complied</li> <li>▪ Revised Procurement Strategy to align with the key priorities.</li> <li>▪ A process map prepared to supplement the existing arrangements surrounding the decision-making process for approval to spend.</li> <li>▪ Report procurement exemptions/waivers to the audit committee.</li> </ul>

\* These audits have been undertaken by other Councils under the SLA and have been reviewed by Fenland District Council Head of Internal Audit as part of the Quality Assurance process. The Agreed Actions relate to the partnership as a whole and are not reported upon in quarterly progress reports or the implementation figures below.

An assurance opinion/rating is applied when a system or process is reviewed, which reflects the effectiveness of the control environment:

Assurance	Description
Substantial	A sound system of governance, risk mgt and control exists, with internal control operating effectively and being consistently applied to support the achievement of objectives of area audited.
Reasonable	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.
Limited	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.
None	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

## Appendix B – Implementation of Agreed Audit Actions

(by year 2020/21 - 2024/25)

The tables below do not include the Agreed Actions made in relation to the ARP audits, conducted by partner authorities as they are reported to their respective authorities at this stage. Follow up of these actions is undertaken and reported on at the next audit.

### Total Agreed Actions 2020/21

All agreed actions are completed for 2020/21.

Total Agreed Actions 2021/22				
	High	Medium	Low	Total
Total Agreed Actions				77
Total Complete				75
Open / Outstanding				2
Overdue	1		1	2

The outstanding & overdue high-risk action relates to the Trading Operations – Port Commercial & Marine audit in respect of an agreed operating lease with LCC (due July 2024) - finalisation of the formal joint venture documents for the lease are still not signed.

### Total Agreed Actions 2022/23

All agreed actions are completed for 2022/23.

Total Agreed Actions 2023/24				
	High	Medium	Low	Total
Total Agreed Actions	9	57	5	71
Total Complete	7	33	2	42
Open / Outstanding				29
Overdue	2 (incl. 1 now cancelled)	24	3	29

The two overdue high-risk actions relate to:

- the continuation of a phishing exercise for cyber security. The original exercise is complete but a phishing recheck exercise was decided and is in progress.
- The Asset Management Plan – this action has been cancelled as with the advent of LGR management has considered and decided that this document is no longer required and to continue with the previous document and priorities established there. The Properties Database will be maintained instead.

Total Agreed Actions 2024/25				
	High	Medium	Low	Total
<b>Total Agreed Actions</b>				<b>65</b>
<b>Total Complete</b>	1	20	1	<b>22</b>
<b>Outstanding</b>	2	41	0	<b>43</b>
<b>Overdue</b>	0	20		<b>20</b>

All outstanding actions are being monitored with the action owners on a regular basis.  
All overdue actions are reported to Management Team.




## Appendix C: Summary of Effectiveness of Internal Audit against the PSIAS

					Compliance		
		Cat	Category of checklist	Comments	C	P	N
	Mission of Internal Audit	1	To enhance and protect organisational value by providing risk-based and objective assurance, advice and insight.	Audit Charter	C		
	Definition of Internal Auditing	2	Definition of Internal Auditing	Audit Charter	C		
Core Principals	The Core Principals are based on conformance with the Code of Ethics (Integrity, Seven Principles of Public Life)	3.1	Demonstrates integrity	Declaration of Interests	C		
		3.2	Demonstrates Competence and due professional care	Qualification	C		
		3.3	Is objective and free from undue influence	Reporting Lines	C		
		3.4	Aligns with the strategies, objectives, and risks of the organisation	Audit Plan	C		
		3.5	Is appropriately positioned and adequately resourced	Audit Plan		P	
		3.6	Demonstrates quality and continuous improvement	Progress Reports		P	
		3.7	Communicates effectively	Progress Reports	C		
		3.8	Provides risk-based assurance	Audit Plan	C		
		3.9	Is insightful, proactive, and future-focused	Audit Plan	C		
		3.10	Promotes organisational improvement	Audit Plan	C		
Code of Ethics	These address the characteristics of organisations and parties performing internal audit activities	4.1	Integrity	QA review	C		
		4.2	Objectivity		C		
		4.3	Confidentiality	QA Review	C		
		4.4	Competency	QA Review	C		
		4.5	Seven Principles of Public Life	QA Review	C		
Performance Attribute	These address the characteristics of organisations and parties performing internal audit activities	5.1	1000 Purpose, Authority and Responsibility	QA Review	C		
		5.2	1100 Independence and Objectivity	QA Review	C		
		5.3	1200 Proficiency and Due Professional Care	QA Review	C		
		5.4	1300 Quality Assurance and Improvement Programme	QA Review	C		
	These describe the nature of internal audit activities and provide quality criteria against which the performance of these	6.1	2000 Managing the Internal Audit Activity	Audit Manual	C		
		6.2	2100 Nature of Work	Audit Manual	C		

services can be evaluated.

6.3	2200 Engagement Planning	Audit Manual	C		
6.4	2300 Performing the Engagement	Audit Manual	C		
6.5	2400 Communicating Results	Audit Manual	C		
6.6	2500 Monitoring Progress	Audit Manual	C		
6.7	2600 Communicating the Acceptance of Risks	Audit Manual	C		
C = Conforms: P = Partial: N = Not conforming			26	2	

\* Assessment is made against the PSIAS which were in place during the year. The new replacement GIAS are now effective from 1<sup>st</sup> April 2025 and an assessment against these new standards is underway.

Agenda Item No:	<b>12</b>	
Committee:	<b>Audit and Risk Management</b>	
Date:	<b>28 July 2025</b>	
Report Title:	<b>Audit and Risk Management Committee Annual Report</b>	

## 1 Purpose / Summary

To report to Full Council the commitment and effectiveness of the Audit and Risk Management Committee's work from 1 April 2024 to 31 March 2025.

## 2 Key issues

- 2.1 A good Corporate Governance framework helps the Council to deliver its Corporate Priorities.  
The role of the Audit and Risk Management Committee includes:
  - providing independent assurance of the adequacy of the governance, risk management framework and the control environment (GRC), plus
  - overseeing the financial reporting and annual governance processes.
- 2.2 The Committee has taken action to ensure that its members are adequately informed on key themes of the Governance Framework via regular reports including:
  - Governance
  - Internal Control
  - Risk Management
  - Accounts and policies; and
  - Treasury Management.
- 2.3 The External Auditors provided the Statement of Accounts 2022-23 in December 2024, the Annual Auditor's Report 2022-23 in February 2024 and the Provisional Audit Plan 2024-25 in May 2025 (a postponed meeting from March).
- 2.4 The Committee has been fundamental in the review and maintenance of the Council's Governance Framework.
- 2.5 In addition to the report attached the Committee Chair has completed a review of the committee's effectiveness using a checklist compiled by CIPFA, supported by the Head of Internal Audit. This was a recommendation made by the external quality assessment and endorsed by Corporate Governance (now Audit and Risk Management) Committee in February 2018. The completed checklist is attached as Appendix A.

## 3 Recommendations

It is recommended that Committee agree the Audit and Risk Management Committee Annual Report for 2024-25 to be forwarded to Full Council.

<b>Wards Affected</b>	All
<b>Forward Plan Ref</b>	Not applicable
<b>Portfolio Holder(s)</b>	Cllr Chirs Boden, Lead of the Council
<b>Report Originator(s)</b>	Cllr Kim French, Chair of Audit and Risk Management Committee Deborah Moss – Head of Internal Audit
<b>Contact Officer(s)</b>	Peter Catchpole – Corporate Director & Chief Finance Officer Deborah Moss – Head of Internal Audit
<b>Background Paper(s)</b>	Procured Rules 10 Audit & Risk Management Committee ( <i>version 11 adopted 2020, amended 2023</i> ) Audit and Risk Management Committee minutes 2024.25 CIPFA Position Statement on Audit Committees 2022 Audit Committees – Practical Guidance for Local Authorities and Police (CIPFA 2018)

## Annual Report of the Audit and Risk Management Committee

April 2024 - March 2025



## 1 What is corporate governance?

- 1.1 Corporate Governance in Fenland District Council is an essential part of the Council's standards for transparent and informed management and decision-making. It provides assurance of the adequacy of the risk management framework and the control environment, independent scrutiny of the Authority's financial and non-financial performance and to oversee the financial reporting process.

## 2 Responsibilities of the Committee

- 2.1 The Committee's purpose identified in the terms of reference (2023) states:

The purpose of our Audit and Risk Management Committee is to provide "independent assurance to the members and other parties of the adequacy of the Council's governance, risk management framework and the internal control environment. It provides independent review of Fenland District 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. It also ensures the Council is managing the risk of ensuring services have the resources to deliver on the Council's statutory responsibilities and corporate priorities whilst recognising the Council's financial position."

## 3 Members' Commitment to the Committee in 2024-25

- 3.1 The Committee is committed to delivering governance oversight for the Council and meetings included development briefings, and items of topical interest, to maintain knowledge and awareness of the Council's governance framework. Examples were:

- the role of the Committee, Officers and the annual work plan
- interpretation of Annual Financial Statements
- the role of Internal Audit in Local Government. Update report on audits completed is provided which includes the number of and theme of recommendations
- reports on the Corporate Risk Register
- reports on policies including the Regulation of Investigatory Powers Act (RIPA)
- reports from External Audit.

- 3.2 Members' attendance statistics for the 3\* meetings in the year were as follows:

Member	Attendances
Councillor Kim French (Chair)	3
Councillor Jason Mockett (Vice)	0
Councillor Stuart Harris	0
Councillor Gary Christy	3
Councillor Gavin Booth	1
Councillor Steve Tierney	2
Councillor Jan French	3

(\* some of the planned meetings were cancelled or postponed due to alignment with external audit work)

- 3.2 Training for Members of the Audit and Risk Management Committee is routinely discussed when reviewing the Committee's Work Plan for the year. All members are invited to submit their ideas and suggestions for relevant topics for training or briefing sessions, that will continue to develop their skills or support identified gaps in knowledge.
- 3.6 A training briefing session on Cyber Security at Fenland was held in a closed session with Committee Members in February 2025. The purpose was to inform and update Committee on cyber provisions and to take a question-and-answer session.

#### 4 Work programme and outcomes

- 4.1 The Committee considered the matters in the table below as part of its work programme for 2024-25.

Programme	Outcome
Annual Governance Statement 2023-24	<p>The Authority has a statutory duty to publish a statement as to the level of effectiveness its governance and internal control framework.</p> <p>The Audit and Risk Management Committee was able to consider the sources of assurance and approve the content of the Statement prior to its publication with the Financial Accounts.</p> <p>The statement included an action plan which was reviewed during the year to ensure that governance and control framework weaknesses were addressed.</p> <p>This has helped the Council to proactively identify and manage governance and control risks that could affect Corporate Priorities. Examples include changes in legislation, finance and Government policy.</p>

Programme	Outcome
Internal Audit work programme	<p>The Audit and Risk Management Committee received reports, from the Head of Internal Audit, for review of the:</p> <ul style="list-style-type: none"> <li>• Risk based annual Audit Plan 24.25 and Charter</li> <li>• Annual Internal Audit Outturn 2023-24</li> <li>• Head of Internal Audit's annual opinion on the overall adequacy and effectiveness of the Council's control environment</li> <li>• Progress updates on delivery of the annual Audit Plan</li> </ul> <p>These reports demonstrate that the Council has arrangements in place to comply with the Accounts and Audit Regulations, to maintain an adequate and effective Internal Audit and system of internal control.</p>
Risk Management Framework	<p>The Committee received regular updates on the Corporate Risk Register, discussed emerging risks, and any movements or new risks within the Register, and completed an annual review of the Risk Management Strategy.</p> <p>This provided assurance that significant risks are identified and managed for the Council.</p>
Treasury Management	<p>The Committee received reports throughout the year on the Treasury Management Strategy, Capital Strategy, Minimum Revenue Provision Policy, Annual Investment Strategy and financial performance.</p> <p>This provided assurance that the Council's assets are managed in accordance with the CIPFA Code of Practice on Treasury Management.</p>
External Audit	<p>The Committee received reports throughout the year from the External Auditors, Ernst &amp; Young, on the Statement of Accounts 2022-23 and 2023-24, the Annual Auditor's report 2022-23, Value for Money Report 22-23, and the External Audit Plan for 2024-25.</p> <p>This enhances the understanding of the Council's finances.</p>
Policies	<p>The Committee was presented with new/updated policies or policy reviews to approve that enhance governance, support risk management and reinforce controls:</p> <ul style="list-style-type: none"> <li>• Whistleblowing Policy</li> <li>• Corporate Debt Policy</li> <li>• Risk Management Policy &amp; Strategy</li> </ul>



Programme	Outcome
Ad Hoc Reports	<p>The Committee received the following reports for consideration and decision:</p> <ul style="list-style-type: none"> <li>• Appointment of an Independent Member to the ARMC (whereby the recommendation to appoint was discussed and a decision taken to refuse).</li> </ul>
Annual Reports	<p>The Committee was presented with annual feedback on:</p> <ul style="list-style-type: none"> <li>• RIPA usage</li> <li>• Whistleblowing</li> </ul>

*\* note that some of the above items were taken to the meeting in May 25 which was a postponement of the March 25 meeting.*

**Fenland District Council**  
**Audit and Risk Management Committee Self-Assessment Exercise for the Year 2024/25**

No	Issue	Y	P	N	Evidence/ Comment	Action Required
<b>AUDIT COMMITTEE PURPOSE AND GOVERNANCE</b>						
1	Does the authority have a dedicated audit committee?	Y			Referred to as the Audit and Risk Committee.	
2	Does the audit committee report directly to full council? (applicable to local government only)	Y			The Audit & Risk Management Committee does report directly to Full Council.	
3	Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA's Position Statement?	Y			The Audit and Risk Management Committee has Terms of Reference that follow CIPFA's guidance on Audit Committees	
4	Is the role and purpose of the audit committee understood and accepted across the authority?	Y			The Committee's Terms of Reference are documented in the Council's Constitution, which is available on the website, where officers and Members can access relevant documentation.  The revised Terms of Reference were agreed at Full Council in May 2023.	
5	Does the audit committee provide support to the authority in meeting the requirements of good governance?	Y			The committee supports the authority by following the Nolan Principles adopted by the authority and ensuring to the best of their ability that the corporate plan and strategic goals of the authority are adhered to. It reviews and approves the Council's Local Code of Governance and the Annual Governance Statement.	
6	Are the arrangements to hold the committee to account for its performance operating satisfactorily?	Y			The Audit and Risk Management Committee reports to Council and provides its Annual Report to Council. Throughout the year other members of the Council may request to attend the Committee's meetings.	

FUNCTIONS OF THE COMMITTEE						
7	Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement?	Y			The Committee's Terms of Reference were updated in 2023 and now cover all areas identified in CIPFA's Position Statement.	
	good governance	Y				
	assurance framework, including partnerships and collaboration arrangements	Y				
	internal audit	Y				
	external audit	Y				
	financial reporting	Y				
	risk management	Y				
	value for money or best value	Y				
	counter fraud and corruption	Y				
	supporting the ethical framework	Y				
8	Is an annual evaluation undertaken to assess whether the committee is fulfilling its terms of reference and that adequate consideration has been given to all core areas?	Y			The Audit and Risk Management Committee completes an annual report, which encompasses this review and looks at all core areas. The committee also considers as part of its annual work the Annual Governance Statement and Corporate Risk Register. The Committee regularly receives reports from Internal Audit, External Audit and reviews the financial statements.	
9	Has the audit committee considered the wider areas identified in CIPFA's Position Statement and whether it would be appropriate for the committee to undertake them?	Y			The committee reviews Treasury Management reports and has oversight of the annual report.	

10	Where coverage of core areas has been found to be limited, are plans in place to address this?	Y			A review of the Terms of Reference was completed in 2023.	
11	Has the committee maintained its advisory role by not taking on any decision-making powers that are not in line with its core purpose?	Y			Committee has no decision-making powers.	
<b>MEMBERSHIP AND SUPPORT</b>						
12	<p>Has an effective audit committee structure and composition of the committee been selected?</p> <p>This should include:</p> <ul style="list-style-type: none"> <li>• separation from the executive</li> <li>• an appropriate mix of knowledge and skills among the membership</li> <li>• a size of committee that is not unwieldy</li> <li>• consideration has been given to the inclusion of at least one independent member (where it is not already a mandatory requirement)</li> </ul>	Y			<p>The current Committee is separate from the Executive. The current membership has an appropriate mix of knowledge and skills, and the size is not unwieldy. The mix of members from each political party is in line with current policies.</p> <p>The Committee requested that the item to appoint an Independent Member be included on the Committee's action plan to review the need and requirement on an annual basis.</p> <p>The Committee gave second consideration to having an Independent Member and voted not to have one.</p>	Due consideration may be taken again in the next year.
13	Have independent members appointed to the committee been recruited in an open and transparent way and approved by the full council?	-	-	-	Not applicable – Committee decided not to have an Independent Member.	See 12 above
14	Does the Chair of the committee have appropriate knowledge and skills?	Y			The current Chair of the Committee has the appropriate subject knowledge for the position. Members of the Committee have a financial and risk background and are given opportunity to freely discuss matters with fellow members of the Committee. Officers attending the meetings are always available for advice to the chair if required.	Attendance at the Audit Committee Chair's Forum for the Eastern Region (for Chair and Deputy).

15	Are arrangements in place to support the committee with briefings and training?	Y			Training for members of the Committee is given to members on specific subjects (mainly technical areas – AGS, Statement of Accounts etc) prior to the official meetings taking place when requested. Training is offered/given to all members of the Audit and Risk Management Committee to ensure appropriate skills are up to date and relevant. Committee Members are asked to propose areas for training to support their roles.	
16	Has the membership of the committee been assessed against the core knowledge and skills framework and found to be satisfactory?	Y			The Committee membership is formed of members with financial backgrounds, historical knowledge of the authority, knowledge from other authorities resulting in a varied mix of experience and knowledge. A formal assessment has taken place as part of the selection process for the year.	A skills assessment may be useful in light of recent changes.
17	Does the committee have good working relations with key people and organisations, including external audit, internal audit and the CFO?	Y			All meetings are attended by a mixture of officers, including the Corporate Director/S151 officer, External Audit, Chief Accountant, and Head of Internal Audit.	
18	Is adequate secretariat and administrative support to the committee provided?	Y			Relevant officers attend meetings to facilitate secretarial and administrative support to the Committee.	
<b>EFFECTIVENESS OF THE COMMITTEE</b>						
19	Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work?	Y			The Chairman of the Audit Committee presents an annual report to the Council and receives feedback from the Executive.	
20	Are meetings effective with a good level of discussion and engagement from all the members?	Y			All members are encouraged to be involved fully at all meetings. Relevant officers are invited to attend meetings to provide greater detail to help discussions and engagement. Minutes evidence the questions raised by Members at meetings.	
21	Does the committee engage with a wide range of leaders and managers, including discussion of audit findings, risks and action plans with the	Y			The Committee engages with the relevant responsible officers when discussing risks and action plans and at presentation of reports. Examples of this are the AGS,	

	responsible officers?				Corporate Risk Register, Treasury Reports, RIPA and whistleblowing policies.	
22	Does the committee make recommendations for the improvement of governance, risk and control and are these acted on?	Y			All reports presented to the Committee for approval are discussed and actions minuted on suggested improvements. These actions are reviewed by the officers to ensure they are followed up on and discussed at the following meeting.	
23	Has the committee evaluated whether and how it is adding value to the organisation?		P		No formal evaluation has taken place, but the annual audit committee effectiveness report considers this to some degree. The Committee regularly challenges all the reports submitted, which are documented in the minutes.	Committee to discuss its 'adding value' (at future pre-meeting session).
24	Does the committee have an action plan to improve any areas of weakness?	Y			An action plan for the Committee was introduced to monitor actions and is included as part of the workplan	Continue to monitor the action plan and how it adds value to the organisation.
25	Does the committee publish an annual report to account for its performance and explain its work?	Y			Audit and Risk Management Committee Annual Report evidences its work over the year. This is reported by the Chair of ARMC to Full Council.	

**FENLAND DISTRICT COUNCIL**  
**AUDIT AND RISK MANAGEMENT COMMITTEE WORK PROGRAMME 2025/26**

Meeting	Item	Frequency	Presented by	Description
<b>12 May 2025</b>	External Audit Plan 2024/25	Annual	External Audit	To discuss the External Audit Plan for 2024/25
	Corporate Debt Policy	4 Yearly and as required	Sian Warren/Peter Catchpole	To agree proposed changes/updates to the Corporate Debt Policy
	Risk-Based Internal Audit Plan 2025/26	Annual	Deborah Moss	To approve the internal audit plan and resources for the forthcoming year
	Risk Management Policy & Strategy Review	Annual	Stephen Beacher	To provide an update to the Audit and Risk Management Committee on the latest Risk Management Policy and Strategy.  To consider and note the annual review of risk management and corporate risk register.
	Risk Register – Quarterly update	Quarterly	Stephen Beacher	To review and approve the quarterly risk register.
	RIPA Annual Update	Annual	Amy Brown	To review the Council's use of the Regulation of Investigatory Power Act 2000 (RIPA).
	Audit and Risk Management Committee Work Programme proposed for 2025/26	Quarterly	Chair	Proposal for 2025/26
<b>28 July 2025</b>	Mandatory Training – verbal update		Sam Anthony	As requested by the Committee, a verbal update on the mandatory training position including the procedure for monitoring.
	Risk Register – Quarterly update	Quarterly	Sam Anthony (on behalf of Stephen Beacher)	To review and approve the quarterly risk register.
	Local Code of Governance	Annual	Peter Catchpole Deborah Moss	To review and approve the updated Local Code of Governance.

**FENLAND DISTRICT COUNCIL**  
**AUDIT AND RISK MANAGEMENT COMMITTEE WORK PROGRAMME 2024/25**

	Draft Annual Governance Statement 2024/25	Annual	Peter Catchpole Deborah Moss	To review and approve the draft annual AGS for publication. Regulation 6(1) of the Accounts and Audit Regulations 2015 requires the Council to conduct an annual review of the effectiveness of its system of internal control and publish an Annual Governance Statement (AGS). The CIPFA Finance Advisory Network has issued detailed practical guidance for meeting the requirements of the Accounts and Audit Regulations
	Internal Audit Annual Report and Opinion 2024/25	Annual	Deborah Moss	To provide the Audit and Risk Management Committee with an overview of the work undertaken by Internal Audit during 2024/25. To provide the Head of Internal Audit's annual opinion on the system of internal control. To consider the effectiveness of Internal Audit.
	Audit and Risk Management Committee Annual Report 2024/25	Annual	Chair	To review the report of Committee to Full Council on the commitment and effectiveness of the Audit and Risk Management Committee's work from April 2024 to March 2025.
	Audit and Risk Management Committee Work Programme	Quarterly	Chair / Peter Catchpole	Information Purposes
<b>29 September 2025</b>	Internal Audit Plan 2025/26 – Quarterly Update	Quarterly	Deborah Moss	To consider and note the activity and performance of the Internal Audit function.
	Audit and Risk Management Committee Work Programme	Quarterly	Chair	Information purposes.
<b>24 November 2025</b>	Annual Audit Letter 2024/25	Annual	External Audit	To note the independent external auditors, Ernst & Young (EY), Annual Audit Letter
	Audit Results/Completion Report 2024/25	Annual	External Audit	To receive the Audit Results Report on the 2024/25 external audit



**FENLAND DISTRICT COUNCIL**  
**AUDIT AND RISK MANAGEMENT COMMITTEE WORK PROGRAMME 2024/25**

	Letter of Representation 2024/25	Annual	Peter Catchpole/Sian Warren	To approve and sign the Letter of Representation for 2024/25
	Final Statement of Accounts 2024/25	Annual	Sian Warren	To approve the final Statement of Accounts for 2024/25
	Value for Money Report 2024/25	Annual	Sian Warren	To receive the VFM report for 2024/25
	Treasury Management Strategy Statement and Annual Investment Strategy Mid-year review	6 monthly	Sian Warren	To review the activity for first 6 months of the year and to provide members with an update on matters pertinent to the Councils Treasury Management Strategy.
	Independent Member report	Progress report	Deborah Moss	To update ARMC members on the current situation regarding Independent Member(s) on Audit Committees
	Internal Audit Plan 2025/26 – Quarterly Update	Progress report	Deborah Moss	To consider and note the activity and performance of the Internal Audit function.
	Risk Register – Quarterly update	Quarterly	Stephen Beacher	To provide an update to the Audit and Risk Management Committee on the Council's Corporate Risk Register.
	Audit and Risk Management Committee Work Programme	Quarterly	Chair	Information Purposes
<b>09 February 2026</b>	Treasury Management Strategy Statement, Capital Strategy, Minimum Revenue Provision Policy Statement and Annual Investment Strategy 2026/27	Annual	Mark Saunders	To endorse the strategy to be included in the final budget report
	Risk Register – Quarterly update	Quarterly	Stephen Beacher	To review and approve the quarterly risk register.
	Whistleblowing Policy and Annual Whistleblowing Update.	Annual	Sam Anthony	To review and approve the Policy and receive an annual update on whistleblowing activity.
	Internal Audit Plan 2025/26 Progress report Q3	Quarterly	Deborah Moss	To consider and note the activity and performance of the Internal Audit function
	Audit and Risk Management Committee Work Programme	Quarterly	Chair	Information Purposes

**FENLAND DISTRICT COUNCIL**  
**AUDIT AND RISK MANAGEMENT COMMITTEE WORK PROGRAMME 2024/25**

<b>16 March 2026</b>	Risk-Based Internal Audit Plan 2026/27	Quarterly	Deborah Moss	To approve the internal audit plan and resources for the forthcoming year
	Annual Governance Statement Update 2024/25		Deborah Moss	To review and note the progress on the Annual Governance Statement action plan arising from 2024/25.
	Risk Management Policy & Strategy Review and Corporate Risk Register	Annual	Stephen Beacher	To provide an update to the Audit and Risk Management Committee on the latest Risk Management Policy and Strategy.  To consider and note the annual review of risk management and corporate risk register.
	RIPA Annual Update			To review the Council's use of the Regulation of Investigatory Power Act 2000 (RIPA).
	Audit and Risk Management Committee Work Programme proposed for 2026/27.	Quarterly	Chair	Proposal for 2026/27.

**FENLAND DISTRICT COUNCIL**  
**AUDIT AND RISK MANAGEMENT COMMITTEE WORK PROGRAMME 2024/25**

Cyclical Items (*not due this year unless policy or legislation changes require amendments prior to review date*)

- External Auditor Appointment Process Dec – Feb 2027
- Corporate Debt Policy (4 Years) February 2028
- Anti-Fraud & Corruption Policy and Strategy (4 Years) July 2027
- Anti-Money Laundering Policy (4 Years) November 2027
- Internal Audit Charter (3 years) July 2026
- Whistleblowing Policy frequency of review to be determined
- Risk Management Policy & Strategy Review March 2025

Annual Items

- RIPA Policy and Annual Update Annual
- Treasury Management Strategy Statement and Annual Investment Strategy Annual and Mid-year Review
- Internal Audit Annual Plan Annual
- Internal Audit Annual Report and Annual Opinion Annual
- ARMC Annual Report Annual
- Audit Results Report Annual
- Statement of Accounts Annual
- Letter of Representation Annual
- Annual Governance Statement Annual
- External Auditor's Report Annual
- Provisional External Audit Plan Annual
- Treasury Management Strategy, Minimum Revenue Provision Policy Statement and Annual Investment Strategy
- Annual Governance Statement Update Annual
- Treasury Management Annual Review Annual

Quarterly Items (each meeting)

- Internal Audit Progress Report Quarterly

**FENLAND DISTRICT COUNCIL**  
**AUDIT AND RISK MANAGEMENT COMMITTEE WORK PROGRAMME 2024/25**

- Corporate Risk Register Update Quarterly

**Audit and Risk Management Committee Training sessions 2024**

- Statement of Accounts – Mark Saunders TBC
- Risk Register – Stephen Beacher TBC
- Cyber Security Planned 10/02/25

**Audit and Risk Management Committee Action Plan**

Title	Comments	Due by	RAG
Committee Training	Committee Members to discuss training requirements and provide officers with suggested training topics for future meetings.	Ongoing	
Report on Independent Member	A paper had previously been brought to committee but is now requested to be brought again for discussion and consideration of whether an independent member is desired and recommendation to Council.	Report taken Dec 24	Completed
Cyber Resilience	Committee to be given more information on our cyber resilience – to take place by the Head of ICT in a closed session with Committee.	Training session planned for 10/02/25	
Corporate Training	Committee asked for an update on the training provision.	Verbal update due at Feb 25.	

## AUDIT AND RISK MANAGEMENT COMMITTEE WORK PROGRAMME 2024/25

### Abbreviations Used in Audit & Risk Management Committee

AGS	Annual Governance Statement
ARG	Additional Restrictions Grant
ARP	Anglia Revenue Partnerships
BCP	Business Continuity Planning
BEIS	The Department for Business, Energy and Industrial Strategy
CFR	Capital Financing Requirement
CIPFA	Chartered Institute of Public Finance and Accountancy
CIS	Commercial Investment Strategy
CMT	Corporate Management Team
CNC	CNC Building Control
CPCA	Cambridgeshire & Peterborough Combined Authority
CPE	Civil Parking Enforcement
CPLRF	Cambridgeshire & Peterborough Local Resilience Forum
CTS	Council Tax Support
DFG	Disabled Facilities Grants
DPA	Data Protection Act
CSR	Comprehensive Spending Review
FFL	Fenland Future Ltd
GDPR	General Data Protection Regulations
GIAS	Global Internal Audit Standards ( <i>replaced the PSIAS from April 2025</i> )
IAS	International Accounting Standards
IFRS	International Financial Reporting Standard
LGA	Local Government Association
LGR	Local Government Reform
LGSS	Local Government Shared Services
LRSG	Local Restrictions Support Grants
MHCLG	Ministry of Housing Communities and Local Government
MoU	Memorandum of Understanding
MRP	Minimum Revenue Provision
MTFP	Medium Term Financial Plan
MTSP	Management, Trade Union & Staff Partnership
NFI	National Fraud Initiative
NNDR	National Non-Domestic Rates
OIB	Operational Improvement Board (ARP)
OLTL	Other Long-Term Liabilities
PPA	Post Payment Assurance
PSAA	Public Sector Auditor Appointments
PSIAS	Public Sector Internal Audit Standards ( <i>replaced by Global Internal Audit Standards from April 2025</i> )
PWLB	Public Works Loan Board
RIPA	Regulation of Investigative Powers

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