



Agenda

Audit and Standards Committee

Date:	Thursday, 16 November 2019 at 18:30
Venue:	Town Hall, St Annes, FY8 1LW
Committee members:	<p>Councillor John Singleton JP (Chairman) Councillor Ed Nash (Vice-Chairman)</p> <p>Councillors Paula Brearley, Delma Collins, Peter Collins, Ellie Gaunt, Brian Gill, Kiran Mulholland and Sally Nash-Walker.</p>

	PROCEDURAL ITEMS:	PAGE
1	Declarations of Interest: Declarations of interest, and the responsibility for declaring the same, are matters for elected members. Members are able to obtain advice, in writing, in advance of meetings. This should only be sought via the Council's Monitoring Officer. However, it should be noted that no advice on interests sought less than one working day prior to any meeting will be provided.	1
2	Confirmation of Minutes: To confirm the minutes, as previously circulated, of the meeting held on 28 October 2019 as a correct record.	1
3	Substitute Members: Details of any substitute members notified in accordance with council procedure rule 23(c).	1
	AUDIT DECISION ITEMS:	
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12	Issue Raised with the Monitoring Officer EXEMPT ITEM NOT FOR PUBLICATION	EXEMPT

Contact: Tara Walsh - Telephone: (01253) 658546 – Email: democracy@fylde.gov.uk

The code of conduct for members can be found in the council's constitution at
<http://fylde.cmis.uk.com/fylde/DocumentsandInformation/PublicDocumentsandInformation.aspx>

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DECISION ITEM

REPORT OF	MEETING	DATE	ITEM NO
RESOURCES DIRECTORATE	AUDIT AND STANDARDS COMMITTEE	16 JANUARY 2020	4
DELOITTE LLP CERTIFICATION OF CLAIMS AND RETURNS – ANNUAL REPORT 2018/19			

PUBLIC ITEM

This item is for consideration in the public part of the meeting.

SUMMARY

The report presents the Certification of Claims and Returns - annual report for 2018/19 by Deloitte LLP.

RECOMMENDATION

The committee is recommended to:

Note the contents of the 'Certification of Claims and Returns - annual report for 2018/19' by Deloitte LLP which is attached to this covering report.

SUMMARY OF PREVIOUS DECISIONS

This item is considered each year by the Audit and Standards Committee in respect of the previous financial years grant claims.

CORPORATE PRIORITIES

Spending your money in the most efficient way to achieve excellent services (Value for Money)	✓
Delivering the services that customers expect of an excellent council (Clean and Green)	✓
Working with all partners (Vibrant Economy)	✓
To make sure Fylde continues to be one of the most desirable places to live (A Great Place to Live)	✓
Promoting Fylde as a great destination to visit (A Great Place to Visit)	

REPORT

- The attached report has been prepared by the Council's external auditors for the financial year 2018/19, Deloitte LLP. It summarises the results of work carried out by Deloitte LLP on the certification of the Council's grant claims and returns relating to 2018/19.

IMPLICATIONS	
Finance	There are no financial implications arising directly from this report
Legal	No implications arising from this report
Community Safety	No implications arising from this report
Human Rights and Equalities	No implications arising from this report
Sustainability and Environmental Impact	No implications arising from this report
Health & Safety and Risk Management	No implications arising from this report

LEAD AUTHOR	CONTACT DETAILS	DATE
Paul O'Donoghue Chief Financial Officer	01253 658566	January 2020

BACKGROUND PAPERS		
Name of document	Date	Where available for inspection
N/A	N/A	N/A

Attached documents

Appendix 1 - Report of Deloitte LLP- Certification of Claims and Returns - annual report for 2018/19

Housing Benefit (Subsidy) Assurance Process 2018/19 Module 6 DWP Reporting Framework Instruction (Applicable to England only) Reporting accountants' report for the Housing Benefit Subsidy claim form MPF720A, year ended 31 March 2019

To: Housing Benefit Unit, Housing Delivery Division, DWP Business Finance & Housing Delivery Directorate, Room B120D, Warbreck House, Blackpool, Lancashire FY2 0UZ.

And: The Section 151 Officer of Fylde Borough Council, Paul O'Donoghue, Section 151 Officer.

This report is produced in accordance with the terms of our engagement letter with Fylde Borough Council dated 14 June 2019 and the standardised engagement terms in Appendix 2 of HBAP Module 1 2018/19 issued by the Department for Work and Pensions (DWP) for the purpose of reporting to the Section 151 Officer of Fylde Borough Council and the DWP.

Our report is prepared solely for the confidential use of the Local Authority and the DWP and solely for the purpose of facilitating the claim for Housing Benefit Subsidy on form MPF720A dated 15 April 2019.

This report should not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by the standardised engagement terms), without our prior written consent. Without assuming or accepting any responsibility or liability in respect of this report to any party other than the local authority and the DWP, we acknowledge that the local authority and/or the DWP may be required to disclose this report to parties demonstrating a statutory right to see it.

This report is designed to meet the agreed requirements of Local Authority and the DWP as described in the DWP HBAP reporting framework instruction 2018/19.

This report should not therefore be regarded as suitable to be used or relied by any other party for any purpose or in any context. Any party other than the Local Authority and the DWP which obtains access to this report or a copy and chooses to rely on this report (or any part of it) will do so entirely at its own risk. To the fullest extent permitted by law, we accept no responsibility or liability in respect of our work or this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by the reliance of anyone other than the addressees on our work or this report.

Respective responsibilities of the Local Authority and the reporting accountant

We conducted our engagement in accordance with HBAP Modules 1 and 6 2018/19 issued by the DWP, which highlight the terms under which DWP has agreed to engage with reporting accountants.

The Section 151 Officer of the Local Authority has responsibilities under the Income-related Benefits (Subsidy to Authorities) Order 1998. The section 151 Officer is also responsible for ensuring that the Local Authority maintains accounting records which disclose with reasonable accuracy, at any time, the financial position of the Local Authority. It is also the Section 151 Officer's responsibility to extract relevant financial information from the Local Authority's

accounting records, obtain relevant information held by any officer of the Local Authority and complete the attached form MPF720A in accordance with the relevant framework set out by the DWP.

Our approach

For the purpose of the HBAP engagement we have been provided with a signed copy of form MPF720A 2018/19 dated 15 April 2019 by the Section 151 Officer. The Section 151 Officer remains solely responsible for the completion of the MPF720A and is the signatory on the local authority's certificate on claim form MPF720A.

Our engagement was carried out in accordance with the DWP reporting framework instruction which has been prepared in accordance with the *International Standard on Related Services (ISRS) 4400, Engagement to perform agreed-upon-procedures regarding financial information*. The purpose of the engagement is to perform the specific test requirements determined by the DWP on the defined sample basis as set out in HBAP Modules of the HBAP reporting framework instruction on the Local Authority's form MPF720A dated 15 April 2019, and to report the results of those procedures to the Local Authority and the DWP.

The results of these are reported on in appendices A, B, C and D.

Inherent limitations

The procedures specified in DWP's HBAP Reporting framework instruction does not constitute an examination made in accordance with generally accepted auditing standards, the objective of which would be the expression of assurance on the contents of the local authority's claim for Housing Benefit subsidy on form MPF720A. Accordingly, we do not express such assurance. Had we performed additional procedures or had we performed an audit or review of the local authority's claim for Housing Benefit subsidy on form MPF720A in accordance with generally accepted auditing or review standards, other matters might have come to our attention that would have been reported to you. This report relates only to the Local Authority's form MPF720A and does not extend to any financial statements of the Local Authority, taken as a whole.

This engagement will not be treated as having any effect on our separate duties and responsibilities as the external auditor of the Local Authority's financial statements. Our audit work on the financial statements of the Local Authority is carried out in accordance with our statutory obligations and is subject to separate terms and conditions. Our audit report on the Local Authority's financial statements is made solely to the Local Authority's members, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014. Our audit work was undertaken so that we might state to the Local Authority's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Local Authority and the Local Authority's members, as a body, for our audit work, for our audit reports, or for the opinions we have formed in respect of that audit.

Summary of HBAP report

Summary of Initial Testing

In accordance with HBAP modules an initial sample of cases was completed for all general expenditure cells.

Cell 011 Non HRA Rent Rebate

No claims were found to be in error.

Cell 055 HRA rent rebate

No claims were included in this cell.

Cell 094 Rent Allowance

No claims were found to be in error.

Cell 214 Modified Schemes

No claims were found to be in error.

Completion of Modules

Completion of Module 2

No issues were noted

Completion of Module 5

We have completed the questionnaire for the appropriate software supplier and no issues were identified.

Summary of testing arising from Cumulative Assurance Knowledge and Experience

There are no qualifications raised in the previous year which require additional work to be performed.

Summary paragraph/ending of letter

For the form MPF720A dated 15 April 2019 for the year ended 31 March 2019 we have completed the specific test requirements detailed in the DWP reporting framework instruction HBAP and have identified the following results set out in Appendix A, B, C and D).

Firm of accountants..... *Delella CP*

Office..... *NEWCASTLE - IPAN-TIME*

Contact details (person, phone and email)

Signature / stamp..... *Delella CP*

Date..... *28/11/2019*

Appendix A Exceptions/errors found

There are no errors to report.

Appendix B Observations

There are no observations to report.

Appendix C: Amendments to the claim form MPF720A

No matters to report

Appendix D Additional issues

No matters to report

DECISION ITEM

REPORT OF	MEETING	DATE	ITEM NO
RESOURCES DIRECTORATE	AUDIT AND STANDARDS COMMITTEE	16 JANUARY 2020	5
ANNUAL AUDIT LETTER 2018/19			

PUBLIC ITEM

This item is for consideration in the public part of the meeting.

SUMMARY

The Committee is requested to note the contents of the Annual Audit Letter for the financial year 2018/19 issued by the Council's external auditors, Deloitte LLP. The Audit Letter details the auditor's opinion on the Council's performance and financial management. The opinion of Deloitte LLP is also provided on the Council's preparation of its financial statements. Deloitte issued an unqualified opinion on the Authority's financial statements for 2018/19 on 31st July 2019.

RECOMMENDATION

The committee is recommended to:

Note the contents of the Annual Audit Letter for 2018/19 by Deloitte LLP which is attached to this covering report.

SUMMARY OF PREVIOUS DECISIONS

This item is considered each year by the Audit and Standards Committee. It is a statutory requirement that this report is presented to the appropriate committee of the Council. This ensures that members of the committee are aware of the completion of the final stage in the external audit of the Statement of Accounts for 2018/19 in accordance with the requirements of the Local Audit & Accountability Act 2014 and the Code of Audit Practice.

CORPORATE PRIORITIES	
Spending your money in the most efficient way to achieve excellent services (Value for Money)	✓
Delivering the services that customers expect of an excellent council (Clean and Green)	✓
Working with all partners (Vibrant Economy)	✓
To make sure Fylde continues to be one of the most desirable places to live (A Great Place to Live)	✓
Promoting Fylde as a great destination to visit (A Great Place to Visit)	✓

REPORT

1. The attached report has been prepared by the Council's external auditors, Deloitte LLP. It summarises the results of work carried out by Deloitte LLP on the audit of the Statement of Accounts for 2018/19.

IMPLICATIONS	
Finance	There are no financial implications arising directly from this report
Legal	No implications arising from this report
Community Safety	No implications arising from this report
Human Rights and Equalities	No implications arising from this report
Sustainability and Environmental Impact	No implications arising from this report
Health & Safety and Risk Management	No implications arising from this report

LEAD AUTHOR	CONTACT DETAILS	DATE
Paul O'Donoghue Chief Financial Officer	01253 658566	January 2020

BACKGROUND PAPERS		
Name of document	Date	Where available for inspection
N/A	N/A	N/A

Attached documents

Appendix 1 - Report of Deloitte LLP- Annual Audit Letter for 2018/19



Annual Audit Letter on the 2018/19 External Audit Fylde Borough Council

November 2019

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1. Letter to Members

The Members
Fylde Borough Council
The Town Hall
St Annes Road West
Lytham St Annes
Lancashire
FY8 1LW

10 December 2019

Dear Sirs

We have pleasure in setting out this Annual Audit Letter to summarise the key matters arising from the work that we have carried out in respect of the audit for the year ended 31 March 2019.

Although this letter is addressed to the Members of Fylde Borough Council ("the Authority"), it is also intended to communicate the significant issues we have identified, in an accessible style, to key external stakeholders, including members of the public. The letter will be published on the Public Sector Audit Appointments Ltd (PSAA) website at www.psaa.co.uk and on the Authority's website.

This letter has been prepared in the context of the Statement of Responsibilities of Auditors and Audited Bodies issued by Public Sector Audit Appointments Ltd. This is available from www.psaa.co.uk.

This letter has been discussed and agreed with the Chief Finance Officer. A copy of the letter will be provided to all Members.

This is our first year as the external auditor of the Authority following the transition of the PSAA contract in 2018/19. We would like to take this opportunity to thank you for your assistance and co-operation during this year's external audit. Our aim is to deliver a high standard of audit, delivering insights identified from our audit work to make a positive and practical contribution, which supports the Authority's own agenda. We recognise the value of your co-operation and support.

Paul Hewitson
Audit Director
for and on behalf of Deloitte LLP
Newcastle Upon Tyne, United Kingdom

2. Key Messages

Statement of Accounts	
Unqualified opinion issued on 31 July 2019	<p>In 2018/19 the Authority was required to prepare its Statement of Accounts in accordance with International Financial Reporting Standards ("IFRS") as defined in the Code of Practice on Local Authority Accounting in the United Kingdom 2018/19 and other relevant legislation.</p> <p>The Statement of Accounts was prepared and audited in accordance with the agreed timetable.</p> <p>Through our audit planning we identified three significant risks of material misstatement which we addressed through our audit. These were:</p> <ul style="list-style-type: none"> • completeness and cut off of service line expenditure; • property valuations; and • management override of controls. <p>Materiality for the Authority's accounts was set at £1,100k.</p> <p>We issued an unqualified audit opinion on the Statement of Accounts on 31 July 2019.</p>
Value for Money (VfM) conclusion	
Unqualified opinion issued on 31 July 2019	<p>We are required to base our statutory VfM conclusion on the criteria specified by the National Audit Office, namely whether the Authority has in place proper arrangements to ensure it took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people.</p> <p>We issued an unqualified opinion in respect of the VfM conclusion on 31 July 2019.</p>
Annual Governance Statement	
All relevant governance matters were adequately and appropriately disclosed	<p>We have considered the contents of the Annual Governance Statement and confirmed that the Statement complied with guidance and that it adequately and appropriately disclosed all relevant governance matters arising in the year that we are aware of.</p>
Whole of Government accounts	
The Authority is below the audit threshold	<p>The Authority prepares a consolidation pack to support the production of Whole of Government Accounts by HM Treasury. We are not required to review this pack as the Authority falls below the threshold where an audit is required.</p> <p>As required we have confirmed this fact to the National Audit Office by the national deadline of 13 September 2019.</p>

Financial reporting systems

Weaknesses in internal control were identified

During our audit we identified a number of areas for improvement in internal controls and procedures including 5 recommendations relating to an area of significant risk outlined above.

3. Responsibilities and Scope

Responsibilities of the Authority and Auditors

The Authority is responsible for maintaining the control environment and accounting records and preparing the accounting statements in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2018/19 based on IFRS and other relevant legislation.

We are appointed as the Authority's independent external auditors by PSAA, the body responsible for appointing auditors to local public bodies in England.

As the Authority's appointed external auditor, we are responsible for planning and carrying out an audit that meets the requirements of the National Audit Office's Code of Audit Practice ("the Code"). Under the Code, we have responsibilities in two main areas:

- the Authority's accounts; and
- whether the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources (the value for money conclusion).

The scope of our work

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) as adopted by the UK Auditing Practices Board ("APB"). The audit opinion on the accounts reflects the financial reporting framework adopted by the Authority, being the Code of Practice on Local Authority Accounting in the United Kingdom 2018/19 based on IFRS and other relevant legislation.

We conducted our work on the value for money conclusion in line with guidance issued by the National Audit Office in November 2017, in respect of local government bodies for the financial year ended 31 March 2019.

4. Audit of the Accounts

Statement of Accounts	
Unqualified opinion issued on 31 July 2019	<p>Before we give our opinion on the accounts, we are required to Report to Those Charged with Governance any significant matters arising from the audit. A detailed report was discussed with the members of the Audit and Standards Committee on 30 July 2019.</p> <p>Materiality for the Authority's accounts was set at £1,100k which equated to 2% of gross income. The level of materiality shapes and informs the extent of the audit work we undertook, including review of balances which are below this which exhibit particular characteristics. This assists in the identification of transactions and balances which were likely to give rise to material misstatements, and in determining the extent of work undertaken in respect of the areas we judged to contain such risks.</p> <p>Our Report to Those Charged with Governance, in the case of the Authority, the Audit and Standards Committee, set out the details of any errors identified during the audit which were greater than £53k, our clearly trivial threshold.</p> <p>The final Statement of Accounts upon which we issued our opinion contained one residual error which remained unadjusted, this is set out in more detail below.</p> <p>Our audit work was designed to specifically address the following significant audit risks:</p> <ul style="list-style-type: none"> Whether property subject to revaluation in the year had been correctly stated – We obtained an understanding of the key controls in place around the revaluation of the Authority's property and performed detailed testing of the revalued assets including seeking the view of our internal valuation specialists as to whether the methodology employed by the Authority appeared reasonable. We identified several issues in the Authority's processes around property valuations. An adjustment was made to the accounts to reflect revised valuations for two assets. We made 5 recommendations to the Authority to improve the valuation process going forward. Whether the Authority's controls had been bypassed by management in the preparation of the financial statements (Management override of controls) – We obtained an understanding of the key controls in place around journal entries and judgements made in the preparation of the financial statements. Using Computer Assisted Auditing Tools we identified a number of journals which exhibited characteristics of audit interest and performed detailed testing on these journals. We also reviewed the key accounting judgements for bias. Our work did not identify any errors requiring correction and we did not raise any recommendations in relation to this area of risk. Whether the Statement of Accounts contained all of the expenditure relating to the year ended 31 March 2019 (Completeness and cut off of expenditure) – We obtained an understanding of the controls in place that management rely upon to ensure that year-end transactions are correctly accounted for at year end. We performed analytics to assess the reasonableness of the levels of expenditure to identify any anomalies which may indicate material

Statement of Accounts

	<p>misstatement. We tested a sample of transactions from April and May 2019 and confirmed whether they had been appropriately included or excluded from the total reported in 2019. From our work we did not identify any errors or issues with management's judgements in relation to this risk.</p> <p>We issued an unqualified opinion on the Authority's 2018/19 accounts on 31 July 2019, in accordance with the deadline set for local government bodies. Our opinion confirms that the accounts present a true and fair view of the financial position of the Authority as at 31 March 2019 and its income and expenditure for the year then ended.</p>
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Key issues from work performed on the Statement of Accounts

<p>We identified one uncorrected misstatement</p>	<p>We received a set of draft accounts in line with the agreed deadline, which were supported by working papers.</p> <p>Through our audit we identified errors, including errors in the comparative financial information, which we communicated to the Authority for correction.</p> <p>Following corrections the final Statement of Accounts upon which we issued our opinion contained one remaining error which was immaterial.</p> <p>The error related to the depreciation charge applied to revalued assets. The Authority revalued assets as at 31 March 2019, and therefore the depreciation charge for the year ended 31 March 2019 should be based on the value of the asset before revaluation. The Authority calculated depreciation for the year based on the revalued asset value. This led to surplus on provision of services being understated by £115k, while the revaluation reserve is also understated by £115k.</p>
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Annual Governance Statement

<p>The Statement includes all appropriate disclosures and is consistent with our understanding of the Authority's governance arrangements</p>	<p>As appointed auditors, we review the Annual Governance Statement ("AGS") and comment on any inconsistencies noted between the AGS and our audit work, other work relating to the Code of Audit Practice, and our understanding of the Authority's Governance arrangements.</p> <p>We have concluded that the Statement includes all appropriate disclosures and is consistent with our understanding of the Authority's governance arrangements and internal controls derived from our audit work.</p>
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Powers and Duties	
We did not receive any questions about the accounts or make any public interest reports	<p>Under the Local Audit and Accountability Act 2014, auditors have specific powers and duties, including to give electors the opportunity to raise questions about the accounts and to consider and decide upon objections received in relation to the accounts. We did not receive any such questions or objections.</p> <p>We have a duty to consider whether to issue a report in the public interest about something we believe the Authority should consider, or if the public should know about.</p> <p>We have not identified any matters that would require us to issue a public interest report.</p>
Whole of Government accounts return	
The Authority is below the audit threshold	<p>The Authority prepares a consolidation pack to support the production of Whole of Government Accounts by HM Treasury. We are not required to review this pack as the Authority falls below the threshold where an audit is required. As required by the guidance we have confirmed this with the National Audit Office by the national deadline of 13 September 2019.</p>
Audit Certificate	
We have issued our certificate	<p>We issued our certificate on 31 July 2019. The certificate confirms that we have concluded the audit for 2018/19 in accordance with the requirements of the Local Audit & Accountability Act 2014 and the Code of Audit Practice.</p>

5. Value for Money

Background and approach

The approach to our audit work in relation to value for money ("VFM") was specified by the National Audit Office.

We are required to satisfy ourselves that the Authority has made proper arrangements for securing financial resilience and economy, efficiency and effectiveness in its use of resources.

We would emphasise that it is the arrangements in place that we are required to assess, and not the actual decisions made by the Authority.

We planned our local programme of work based on our risk assessment, which was informed by a series of risk factors determined by the National Audit Office.

We did not identify any significant risks as part of our risk assessment.

The VFM conclusion

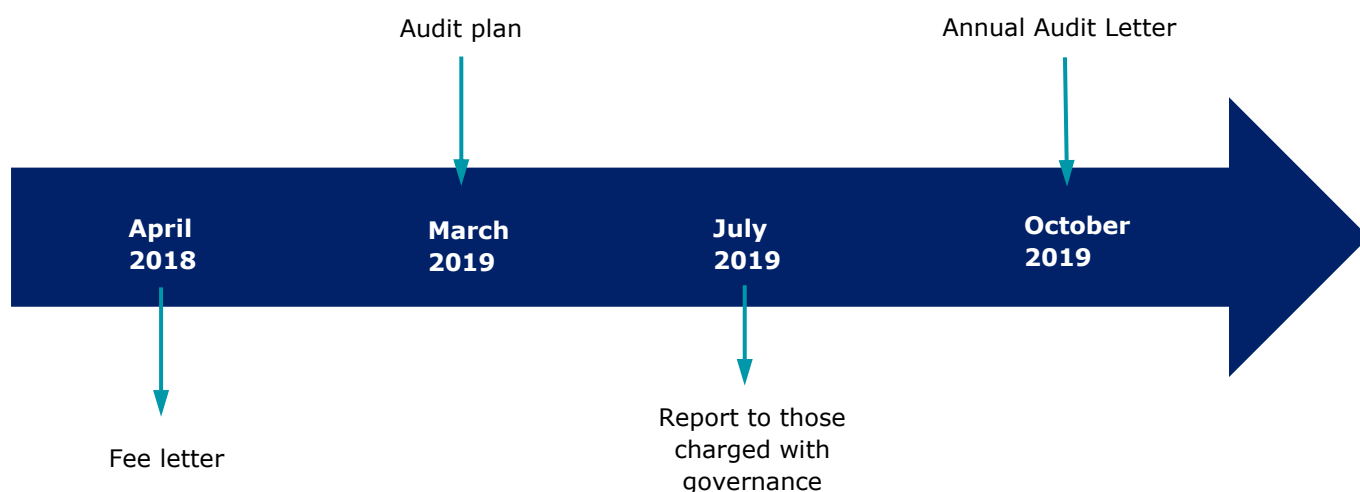
Having performed our work in line with guidance received from the National Audit Office we issued an unqualified value for money conclusion for the 2018/19 financial year.

6. Other Matters

Reports issued

Reports issued during the course of the 2018/19 audit included:

- Audit Fee letter;
- Annual Audit Plan;
- The Report to Those Charged with Governance on the 2018/19 audit of the Authority; and
- This Annual Audit Letter.



Analysis of audit fees

Audit fees charged are as follows:

	2018/19 £
Scale fees for the audit of the Authority's annual accounts, VfM conclusion and whole of government accounts return	36,729

As set out in our Report to Those Charged with Governance, the issues encountered during the audit resulted in more audit work being required than was originally planned. Consequently we have agreed an additional fee of £5,000 with the Authority in relation to the 2018/19 audit.

Independence and objectivity

In our professional judgement, our policies and safeguards that are in place ensure that we are independent within the meaning of all regulatory and professional requirements and that the objectivity of the audit partner and audit staff is not impaired.

We confirm that we comply with FRC's Ethical Standards for Auditors and that, in our professional judgement, we and, where applicable, all Deloitte network firms are independent and our objectivity is not compromised.

In our opinion there are no inconsistencies between FRC's Ethical Standards for Auditors and the Authority's policy for the supply of non-audit services or any apparent breach of that policy. We continue to review our independence and ensure that appropriate safeguards are in place including, but not limited to, the rotation of senior partners and professional staff and the involvement of additional partners and professional staff to carry out reviews of the work performed and to otherwise advise as necessary.

We are required to provide written details of all relationships (including the provision of non-audit services) between us and the organisation, its board and senior management and its affiliates, including all services provided by us and the DTTL network to the Authority, its members and senior management and its affiliates, and other services provided to other known connected parties that we consider may reasonably be thought to bear on our objectivity and independence.

We are not aware of any relationships which are required to be disclosed.

No matters impacting our independence have arisen during the year.

Statement of Responsibilities

The Statement of Responsibilities of Auditors and Audited Bodies issued by PSAA explains the respective responsibilities of auditors and of the audited body and this report is prepared on the basis of, and our audit work is carried out in accordance with, that statement.

The matters raised in this report are only those that came to our attention during our audit and are not necessarily a comprehensive statement of all weaknesses that exist or of all improvements that might be made. You should assess recommendations for improvements for their full implications before they are implemented. In particular, we would emphasise that we are not responsible for the adequacy and appropriateness of the national data and methodology supporting our value for money conclusion as they are derived solely from the National Audit Office.

This report has been prepared for the Members, as a body, and we therefore accept responsibility to you alone for its contents. We accept no duty, responsibility or liability to any other party.

An audit does not provide assurance on the maintenance and integrity of the website, including controls used to achieve this, and in particular on whether any changes may have occurred to the Annual Audit Letter since first published. These matters are the responsibility of the Authority but no control procedures can provide absolute assurance in this area.



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DECISION ITEM

REPORT OF	MEETING	DATE	ITEM NO
SHARED HEAD OF INTERNAL AUDIT	AUDIT & STANDARDS COMMITTEE	16 JANUARY 2020	6
INTERNAL AUDIT INTERIM REPORT AS AT 27 DECEMBER 2019			

PUBLIC ITEM

This item is for consideration in the public part of the meeting.

SUMMARY

The report summarises the work undertaken in respect of the Internal Audit Plan 2019/20 for the period April 2019 to December 2019 and to give an appraisal of the Internal Audit Service's performance for the same period.

RECOMMENDATIONS

That the Committee note the report.

SUMMARY OF PREVIOUS DECISIONS

None

CORPORATE PRIORITIES

Spending your money in the most efficient way to achieve excellent services (Value for Money)	✓
Delivering the services that customers expect of an excellent council (Clean and Green)	✓
Working with all partners (Vibrant Economy)	✓
To make sure Fylde continues to be one of the most desirable places to live (A Great Place to Live)	✓
Promoting Fylde as a great destination to visit (A Great Place to Visit)	✓

BACKGROUND

1. This is the second progress report for 2019/20 Internal Audit Plan and covers the period between 1st April 2019 and 27th December 2019.

INTERNAL AUDIT PLAN 2019/20

2. **Appendix A** provides a “snapshot” of the overall progress made in relation to the 2019/20 Internal Audit Plan, indicating which audits have been completed and their assurance rating, those that are in progress and those that have yet to start. Appendix 1 also shows the time planned and actually spent on individual audits.
3. The table below highlights the work undertaken during the period together with any control issues identified, where applicable;

Audit Area	Assurance Rating	Key Control Issues / Comments
Heritage Assets	Moderate	<p>The Collections Development Officer is relatively new to the Council and it is evident that in the short time with the Council she has been developing the collection, curating exhibitions, introducing standard procedures, developing and consulting on a forward plan and policies that are required as part of the Accreditation process.</p> <p>However, risk assessments to ensure the security and preservation of collection items have not been recently reviewed and although a record of all items and their location is in place, this is not updated in a timely manner and checked on a regular basis. Furthermore, emergency and business continuity plans need to be reviewed to ensure that the collection is effectively safeguarded.</p>
Homelessness / Homeless Reduction Act	Moderate	<p>The controls in place are generally operating effectively. Members of the Housing and Homelessness Team are both knowledgeable and experienced in dealing with all aspects of the Homelessness Service and regularly meet to discuss their case work, share experience and ensure that procedures and legislation are being adhered to across the team. The Jigsaw case management system provides a framework for robust record keeping and highlights the current stage of processing for each case, and outlines the next steps required to ensure compliance with the HRA 2017.</p> <p>Our work identified that it is requirement for local authorities to ensure that they update their homeless strategy every five years and this is currently overdue for committee approval. Additionally, the exchange of sensitive data is essential between the Council and partnering organisations to meet the needs of the service. Data protection and data sharing protocols need strengthening to explicitly outline each party's respective role and responsibilities within the partnership agreements as outlined in the General Data Protection Regulations.</p>
Event Management (Internally Managed events)	Limited	The Council's Tourism and Cultural Services Manager has been the sole Event Manager for the Council's largest events for a number of years. The Council has now recognised that the

		<p>current arrangements need strengthening and he has now been joined by an experienced and qualified Events Officer who will formally take over the responsibility for Councils events with effect from January 2020.</p> <p>The Councils flagship events are the Lytham 1940's Wartime Weekend and St Annes International Kite Festival. It was recognised during the review that these events are actively supported by elected members and very well received and attended by visitors and local residents.</p> <p>Our work has established that the Council would struggle to demonstrate that it has adequate arrangements in place to ensure the robust management and safe delivery of its events programme. Weaknesses exist with a lack of established corporate protocol for ensuring that internal and external events are adequately categorised, risk assessed and approved. This has led to a level of ambiguity within the organisation with different service areas following different procedures for their own events. Additionally, testing highlighted a lack of engagement by internal stakeholders via the 'event notification' process and via the Event Safety Advisory Group meetings that may lead to serious risks not being identified.</p> <p>Health and safety inspections undertaken for Council's major events are not documented; and checks are not operational to ensure that all third-party documentation has been received and reviewed prior to an event. It is anticipated that the increased resource within the Event's team will provide an opportunity to realign internal procedures and strengthen controls.</p> <p>In total, 15 actions were agreed with management to improve the current arrangements.</p>
Sundry Debtors	Moderate	<p>Our work has established that the controls in place for the raising and issuing of invoices are largely operating effectively. The Finance Assistant is both knowledgeable and experienced in generating and issuing one off and periodic invoices.</p> <p>However, the recovery process is not being adhered to in all instances, aged debtor reports were not routinely issued to the originating departments and resources were not always directed to recovering debts with the greatest chance of being collected. Furthermore, system access levels need strengthening to ensure recovery action is not delayed, written procedures require reviewing and updating SMART performance were not in place to drive improvement in collection rates and service delivery.</p>
Fairhaven Lake	Not applicable	We are a member of the project team to provide advice and guidance on governance, control and risk.
Coastal Defence Project	Not applicable	We are a member of the project team to provide advice and guidance on governance, control and risk.

INTERNAL CONTROL SYSTEM

4. For the 2019/20 Internal Audit Plan, in total to date 8 reviews have been finalised and the following assurance ratings have been awarded:

Assurance Rating	Definition	Number of reviews
Full	There is a sound system of control designed to achieve the system objectives and manage the risks to achieving those objectives.	0
Substantial	While there is basically a sound system of control, there are some minor weaknesses, which may put some of the system objectives at risk.	2
Moderate	While there is basically a sound system of control, there are some more significant/serious weaknesses, which may put some of the system objectives at risk.	3
Limited	There are significant weaknesses in key areas in the systems of control, which put the system objectives at risk and leaves the system open to significant error or abuse	3

5. For all the reviews completed to date, management have accepted all the findings and the agreed actions in these reports will be followed up and reported on at future meetings of this committee.
6. Whilst the number of reports issued with a limited assurance rating has increased, the reasons for this are twofold:
- Of the 17 audits undertaken since September 2018, 10 (60%) have not previously been subject to internal audit review;
 - Revised audit methodology has been used which involves both the auditor and the manager identifying the key risks and controls facing the service. These are then recorded on GRACE and allows for continuous self-assessment by the manager following the audit process.

LIMITED ASSURANCE RATING REPORTS UPDATE

7. It was agreed with members that an update would be provided on any reports issued with a limited assurance rating. From the 2018/19 & 2019/20 Internal Audit Plans, there have been 5 reports issued with a limited assurance rating. An update on the progress made with the implementation of agreed actions is detailed below.

Audit Area	Total number of actions agreed	Total number of agreed actions due for implementation before 30 th November 2019	Number of agreed actions implemented in full	Number of actions in progress with revised dates agreed
Maintenance and inspection regime – Trees (18/19)	14	8	6	2
ICT Review (18/19)	5	4	4	0

Commercial Property (19/20)	8	0	0	0
Environmental Permitting Regulations (19/20)	8	2	2	0
Event Management	15	0	0	0

INTERNAL AUDIT PERFORMANCE

8. **Appendix B** provides information on Internal Audit performance as at the 27th December 2019. We are pleased to report that our performance indicators have been exceeded with the exception of:
- Percentage of Audit Plan completed. This is due to one review still being in progress and not yet completed.
 - Percentage of agreed actions implemented by management. Thirty four actions were due to be implemented by the end of November 2019, of which twenty five have been implemented in full. The remaining nine are in progress and revised implementation dates have been agreed.

IMPLICATIONS	
Finance	None arising from this report
Legal	There are no legal implications arising from this report, however the provision of an Internal Audit Service is a requirement of the Accounts and Audit Regulations 2015.
Community Safety	None arising from this report
Human Rights and Equalities	None arising from this report
Sustainability and Environmental Impact	None arising from this report
Health & Safety and Risk Management	There are no Health and Safety implications arising from this report. The Audit Plan has been developed using a risk based approach.

LEAD AUTHOR	CONTACT DETAILS	DATE
Dawn Highton	Dawn.highton@fylde.gov.uk Tel 01253 658413	December 2019

BACKGROUND PAPERS		
Name of document	Date	Where available for inspection
Internal Audit Annual Plan	April 2019	Internal Audit Office, Town Hall

Attached documents

Appendix 1 – Internal Audit Plan as at 27th December 2019

Appendix 2 - Internal Audit Performance Indicators as at 27th December 2019

INTERNAL AUDIT PLAN AT 27th DECEMBER 2019

FYLDE COUNCIL	Est Days	Total used	Balance	Comments	Assurance Rating
CORPORATE AREAS					
Annual Governance Statement	15	14.9	0.1	2019 complete	Not applicable
Anti-Fraud & Corruption	10	5.6	4.4	On-going	Not applicable
NFI	5	2.6	2.4	Data submitted	Not applicable
CORPORATE SERVICES					
Performance Management - Data Quality	15	17.2	-2.2	Complete	Substantial
Project Management	15	0.2	14.8	To commence Q4	
Risk Management	15	0	15	To commence Q4	
Payroll	10	1.1	8.9	To commence Q4	
RESOURCES					
Heath & Environment					
Environmental Health					
Environmental Permitting Regulations	10	14.8	-4.8	Complete	Limited
Fleet and Depot					
Fuel Consumption	15	18.8	-3.8	Draft report	
Governance		0			
General Data Protection Regulations	5	3.4	1.6	In progress	
Data sharing protocols	15	0	15	To commence Q4	
Contract Procedure Rules	15	6.7	8.3	In progress	
Finance and Service Support					
NNDR	15	3.4	11.6	In progress	
Council Tax	15	8.2	6.8	In progress	
Finance					
Sundry Debtors	15	19	-4	Complete	Moderate
VAT	15	14.1	0.9	Draft report	
ICT					
Mock Phishing Exercise	10	5.6	4.4	In progress	
Critical System applications	10	0.4	9.6	To commence Q4	
DEVELOPMENT SERVICES					
Parks, Leisure and Cultural Services					
Internally Managed Events	15	19.5	-4.5	Complete	Limited
Heritage Assets	15	19	-4	Complete	Moderate
Fairhaven (HLF)	10	6.7	3.3	Project team involvement	Not applicable
Technical Services					
Commerical Properties	15	17.8	-2.8	Complete	Limited
Coastal Defence Project	10	5.9	4.1	Project team involvement	Not applicable
Energy Management	15	17.2	-2.2	Complete	Substantial
Planning & Regeneration					
Homelessness / Homeless prevention	10	13.8	-3.8	Complete	Moderate
Development Management	15	7	8	In progress	
GENERAL AREAS					
Post Audit Reviews	10	9	1	On-going	Not applicable
Contingency / Irregularities	20	5.5	18.4	On-going	Not applicable
Residual work	15	18.8	-3.8	Complete	Not applicable
Internal Audit effectiveness	5	7	-2	Complete	Not applicable
GRACE (administratior role)	10	14.6	-4.6	On-going	Not applicable
Committee Reporting / Effectiveness Review	15	10.7	4.3	On-going	Not applicable
TOTALS	405	308.5	100.4		

Internal Audit Performance Indicators as at 27th December 2019

Performance Indicator Title	Target	Year to date target	Actual	COMMENTS
% of Planned time used	90%	68%	76%	Target exceeded
% of Audit Plan completed	90%	57%	52%	Slightly below target due to one review being in progress
% satisfaction rating (assignment level)	90%	90%	97%	Target exceeded
% of agreed actions implemented by management	90%	90%	74%	Below target

DECISION ITEM

REPORT OF	MEETING	DATE	ITEM NO
SHARED HEAD OF INTERNAL AUDIT	AUDIT AND STANDARDS COMMITTEE	16 JANUARY 2020	7
EFFECTIVENESS OF THE AUDIT AND STANDARDS COMMITTEE			

PUBLIC ITEM

This item is for consideration in the public part of the meeting.

SUMMARY

The report summarises the results of an assessment carried out to compare the Council's current arrangements with the guidance issued by CIPFA "Audit Committees – Practical Guidance for Local Authorities and Police 2018" to ensure that it continues to operate in accordance with best practice.

RECOMMENDATIONS

1. That the Committee considers and comments on the self-assessment of good practice:
2. That the Committee considers and comments on the outcomes of the Knowledge and Skills self-assessments completed by members of the Committee.

SUMMARY OF PREVIOUS DECISIONS

The previous review of the Committee's effectiveness was carried out in 2016 when the effectiveness of the Audit Committee was confirmed. No assessment has been undertaken since.

CORPORATE PRIORITIES

Spending your money in the most efficient way to achieve excellent services (Value for Money)	✓
Delivering the services that customers expect of an excellent council (Clean and Green)	✓
Working with all partners (Vibrant Economy)	✓
To make sure Fylde continues to be one of the most desirable places to live (A Great Place to Live)	✓
Promoting Fylde as a great destination to visit (A Great Place to Visit)	✓

BACKGROUND

1. The purpose of an Audit Committee is to provide those charged with governance, independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting and annual governance processes.

2. CIPFA have recently issued “Audit Committees – Practical Guidance for Local Authorities and Police 2018”. This sets out the functions, operations, roles and responsibilities of audit / governance committees in local authorities and represents best practice. This newly issued guidance replaces the version issued in 2013.
3. A key aspect of the guidance is evaluating and developing the Committee’s effectiveness. The guidance states that “the committee’s effectiveness should be judged by the contribution it makes to and the beneficial impact it has on the authority’s business. Evidence of effectiveness will usually be characterised as influence, persuasion and support. A good standard of performance against recommended practice, together with a knowledgeable and experienced membership are essential requirements for delivering effectiveness.”

SELF ASSESSMENT OF GOOD PRACTICE

4. The guidance incorporates a Self-Assessment of good practice which has been completed and discussed with the Chair of the Committee. Details of the assessment are included at **Appendix A**. This review only incorporates the Audit elements of the Committee’s work and not any Standards aspects.
5. The self-assessment contains 5 actions for improvement, 3 of which will be undertaken annually. The remaining 2 have been discussed with the Chair and further actions will be considered on the best approach to take to implement the actions.

KNOWLEDGE AND SKILLS SELF ASSESSMENT

6. Knowledge and Skills self-assessments were issued to all members of the Committee, with 6 being returned completed. A summary of the responses is attached at **Appendix B**. This has identified the following key areas for training:
 - Governance
 - Treasury Management
7. In order to meet this need, training sessions will be arranged for these specific areas over the coming months.

IMPLICATIONS	
Finance	None arising from this report
Legal	None arising from this report
Community Safety	None arising from this report
Human Rights and Equalities	None arising from this report
Sustainability and Environmental Impact	None arising from this report
Health & Safety and Risk Management	There are no Health & Safety implications arising from this report, however risk management is a key responsibility of the Audit and Standards Committee.

LEAD AUTHOR	CONTACT DETAILS	DATE
Dawn Highton	Dawn.highton@fylde.gov.uk 01253 658413	18/11/19

BACKGROUND PAPERS		
CIPFA Audit Committees – Practical Guidance for Local Authorities and Police 2018	2018	Internal Audit Office

Attached documents

Appendix A - Fylde -Audit Committee Self-Assessment Checklist- Nov 19

Appendix B - Skills and Knowledge responses summary

Self-assessment of good practice – January 2020

Good practice questions		Yes	Partly	No	Comments	Actions
Audit committee purpose and governance						
1	Does the authority have a dedicated audit committee?	✓			A dedicated Audit Committee is in place	N/A
2	Does the audit committee report directly to full council? (Applicable to local government only.)		✓		The terms of reference approved in January 2019 confirmed that a report to Council would be introduced.	Annual Report to be compiled
3	Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA's Position Statement?	✓			The Terms of Reference approved in January 2019 set out the purpose of the Audit and Standards Committee in accordance with the CIPFA Audit Committees Practical Guidance for Local Authorities and Police 2018	N/A
4	Is the role and purpose of the audit committee understood and accepted across the authority?	✓			The role and purpose of the Audit and Standards Committee forms part of member training. The standards element will be clearly understood arising from the Members' Code of Conduct. The Terms of Reference form part of the Council's Constitution.	N/A

Good practice questions		Yes	Partly	No	Comments	Actions
5	Does the audit committee provide support to the authority in meeting the requirements of good governance?	✓			The Audit Committee provides assurance on the adequacy of internal control, risk management and the integrity of financial reporting and the annual governance processes.	N/A
6	Are the arrangements to hold the committee to account for its performance operating satisfactorily?		✓		The last review of effectiveness was completed in September 2016. It is the intention that an annual review will be undertaken.	The self-assessment of good practice will be undertaken on an annual basis and presented to Committee each November.
Functions of the committee						
7	Do the committee's terms of reference explicitly address all the core areas identified in CIPFA'S Position Statement? <ul style="list-style-type: none"> • good governance • assurance framework • internal audit • external audit • financial reporting • risk management • value for money • counter-fraud and corruption • supporting the ethical framework 	✓			The Terms of Reference approved in January 2019 set out the purpose of the Audit and Standards Committee in accordance with the CIPFA Audit Committees Practical Guidance for Local Authorities and Police 2018	.N/A

Good practice questions		Yes	Partly	No	Comments	Actions
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?		✓		The annual self-assessment of good practice gives the Audit and Standards Committee the opportunity to assess if it is fulfilling the terms of reference.	The self-assessment of good practice will be undertaken on an annual basis and presented to Committee each November.
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.	✓			The Audit and Standards Committee has considered the wider areas and they are included within the Terms of Reference.	N/A
10	Where coverage of core areas has been found to be limited, are plans in place to address this?	N/A			There have been no instances where coverage of core areas has been found to be limited.	N/A
11	Has the committee maintained its advising role by not taking on any decision-making powers that are not in line with its core purpose?	✓			The Audit and Standards Committee does not have any decision making powers in relation to its audit functions.	N/A

Good practice questions		Yes	Partly	No	Comments	Actions
Membership and support						
12	<p>Has an effective audit committee structure and composition of the committee been selected? This should include:</p> <ul style="list-style-type: none"> ▪ separation from the executive ▪ an appropriate mix of knowledge and skills among the membership ▪ a size of committee that is not unwieldy ▪ consideration has been given to the inclusion of at least one independent member. 	N/A	✓		<p>Fylde Council no longer has a Cabinet structure and, therefore, no split between executive and legislative functions. Functions are vested in the council itself, and then exercised by committees of the council. However, neither the Audit Committee Chair/Vice is the Chair/Vice of another programme committee. Also no other committee members have such roles.</p> <p>It is the intention to issue the Knowledge and Skills self assessment (contained within the Guidance) in October 2019 and the results used to inform the Member Development Programme.</p> <p>The Audit and Standards Committee consists of 9 members which is broadly in line with other local authorities.</p> <p>The appointment of independent members for the audit elements of the committee's work (governance, risk and control) is not mandatory, although some councils have chosen to recruit independent members for this purpose.</p>	<p>N/A</p> <p>.</p> <p>CIPFA Knowledge and Skills self assessment to be issued to members of the Committee in October 2019.</p> <p>Consider the appointment of an independent member for the audit element of the Committee's work</p>
13	Have independent members appointed to the committee been recruited in an open and transparent way and approved by the full council?	N/A			Not applicable for the audit element of the Committee's work	N/A

Good practice questions		Yes	Partly	No	Comments	Actions
14	Does the chair of the committee have appropriate knowledge and skills?	✓			The Chairman of the Audit and Standards was appointed in 2007, has held office continuously since, and has knowledge and experience.	N/A
15	Are arrangements in place to support the committee with briefings and training?	✓			Members of the Committee attended a CIPFA Development Day in June 2019 which incorporated all aspects of the Terms of Reference. The CIPFA Knowledge and Skills self assessment will inform the Member Development Programme. Briefings are held for the Chair/ Vice Chair and Shadow Chair prior to each Committee meeting.	See Q12
16	Has the membership of the committee been assessed against the core knowledge and skills framework and found to be satisfactory?			✓	It is the intention to issue the Knowledge and Skills self assessment (contained within the Guidance) in October 2019 and the results used to inform the Member Development Programme.	See Q12
17	Does the committee have good working relations with key people and organisations, including external audit, internal audit and the chief financial officer?	✓			The Audit and Standards Committee has good working relationships with all key officers, including external audit, internal audit, monitoring officer and the chief financial officer.	N/A
18	Is adequate secretariat and administrative support to the committee provided?	✓			Secretariat and administrative support for the committee is good. Each meeting is attended by an officer from Democratic Services Team and the meetings are minuted and published.	N/A

Good practice questions		Yes	Partly	No	Comments	Actions
Effectiveness of the Committee						
19	Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work?			✓	The Committee has not obtained feedback on its performance from those interacting with it or relying on its work.	Short survey to be issued to key stakeholders to obtain feedback
20	Are meetings effective with a good level of discussion and engagement from all the members.	✓			Majority of members routinely ask questions and have requested further information if required. This is evidenced in the minutes of the meetings.	N/A
21	Does the committee engage with a wide range of leaders and managers, including discussions of audit findings, risk and action plans with responsible officers	✓			Internal Audit provide summaries of their findings and non-implementation of action plans are reported to the Committee. The committee has the opportunity to call in Service Managers / Heads of Service to challenge them on audit findings, outstanding actions or any associated risks. Other senior officers have attended the meetings to present reports on subject matters appropriate to the committee.	N/A
22	Does the committee make recommendations for the improvement of governance, risk and control and are these acted on	✓			This is evidenced in the minutes of the meetings e.g the Committee have requested further information to be provided on audit reports issued with a limited assurance rating.	N/A
23	Has the committee evaluated whether and how it is adding value to the organisation?			✓	The Committee has not evaluated whether and how it is adding value to the organisation, however this can be included in the survey to key stakeholders.	Short survey to be issued to key stakeholders to obtain feedback

24	Does the committee have an action plan to improve any areas of weakness?	✓			This self-assessment contains actions for improvement.	N/A
25	Does the committee publish an annual report to account for its performance and explain its work				The terms of reference approved in January 2019 confirmed that a report to Council would be introduced.	Annual Report to be compiled.

Audit & Standards Committee Knowledge & Skills Self-Assessment

Appendix B

Question	R1	R2	R3	R4	R5	R6	R7	R8	R9	Average
Organisational Knowledge	4	3	3	4	3	4				3.5
Role and Functions	4	3	3	4	3	4				3.5
Governance	4	3	2	4	3	4				3.3
Internal Audit	4	3	3	4	3	4				3.5
Financial management and accounting	4	4	3	4	3	4				3.6
External Audit	4	4	3	4	4	4				3.8
Risk Management	4	3	3	4	4	4				3.6
Counter Fraud	4	3	3	4	3	4				3.5
Values of Good Governance	4	4	3	4	3	4				3.6
Treasury Management	4	3	2	4	2	4				3.1
Strategic thinking & understanding of materiality	4	4	3	4	4	4				3.8
Questioning and constructive challenge	4	4	3	4	4	4				3.8
Focus on improvement	4	4	3	4	4	4				3.8
Practicality against theory	4	4	3	4	3	4				3.6
Communications skills	4	4	3	4	4	4				3.8
Objectivity	4	4	3	4	4	4				3.8

Assessment scores:

N/A = not applicable

1 = hardly ever/ poor

3 = most of the time/ satisfactory

2 = occasionally/ inadequate

4 = all of the time/ good

DECISION ITEM

REPORT OF	MEETING	DATE	ITEM NO
HEAD OF SHARED INTERNAL AUDIT	AUDIT AND STANDARDS COMMITTEE	16 JANUARY 2020	8
FIGHTING FRAUD AND CORRUPTION LOCALLY - THE LOCAL GOVERNMENT COUNTER FRAUD STRATEGY			

PUBLIC ITEM

This item is for consideration in the public part of the meeting.

SUMMARY

The report summarises the results of an assessment carried out to compare the Council's current arrangements with the Fighting Fraud & Corruption Locally – The Local Government Counter Fraud & Corruption Strategy to ensure that the Council continues to operate in accordance with best practice.

RECOMMENDATION

That the Committee note the report.

SUMMARY OF PREVIOUS DECISIONS

Not applicable

CORPORATE PRIORITIES

Spending your money in the most efficient way to achieve excellent services (Value for Money)	✓
Delivering the services that customers expect of an excellent council (Clean and Green)	✓
Working with all partners (Vibrant Economy)	✓
To make sure Fylde continues to be one of the most desirable places to live (A Great Place to Live)	✓
Promoting Fylde as a great destination to visit (A Great Place to Visit)	✓

BACKGROUND

1. Fighting Fraud and Corruption Locally is a strategy for English local authorities that is the result of collaboration by local authorities and key stakeholders from across the counter fraud landscape. Its production and subsequent implementation is overseen by an independent board, which includes representation from key stakeholders. The board commissioned the drafting and publication of the strategy from the CIPFA Counter Fraud Centre.

REVIEW OF COMPLIANCE

2. The Strategy contains a checklist for local authorities to undertake to ascertain how their own arrangements meet the requirements contained within the Strategy.
3. This review has now been undertaken and the table at **Appendix A** lists the requirements of the Strategy and shows the extent to which they are already complied with or otherwise by the Council.
4. This exercise was undertaken in 2018 and identified 5 areas where the Council's current arrangements could be strengthened and details of these are provided below along with the action taken to date:

Requirement	Further Action Required (2018)	Action Taken
The local authority has made a proper assessment of its fraud and corruption risks, has an action plan to deal with them and regularly reports to its senior Board and its members.	The Corporate Fraud Team will develop the Business Plan for 2019/20 and report to Audit and Standards Committee. An annual report on the risk-based programme of fraud and corruption work will also be reported to Management and the Audit and Standards Committee.	The Corporate Fraud Team presented an Annual Report to the Audit & Standards Committee in June 2019. This contained details of both performance for 2018/19 and identified areas of review during 2019/20.
There is an annual report to the audit committee, or equivalent detailed assessment, to compare against FFCL 2016 and this checklist.	Completion and presentation of a report to compare against this checklist on an annual basis.	Report presented to Audit and Standards Committee in November 2018 and January 2020. On-going action – report to be presented annually.
Counter fraud staff are consulted to fraud proof new policies, strategies and initiatives across departments and this is reported upon to committee.	Counter fraud staff will be consulted to fraud proof new policies, strategies and initiatives across the Council as and when they are reviewed / updated.	A review of the policies in currently being undertaken in conjunction with the Corporate Fraud Manager
Contractors and third parties sign up to the whistle-blowing policy and there is evidence of this. There should be no discrimination against whistle-blowers.	Standard Contract for services will be reviewed and the requirement included. The need for contractors to be signed up to the Whistleblowing Policy to be also highlighted in the Guide for Buying for the Council.	Standard contract and the Guide for Buying for the Council have both been amended to reflect the requirements of the Strategy.
There is an annual fraud plan which is agreed by committee and reflects resources mapped to risks and arrangements for reporting outcomes. This plan covers all areas of the local authority's business and includes activities undertaken by contractors and third parties or voluntary sector activities.	The Corporate Fraud Team will develop the Business Plan for 2019/20 and report to Audit and Standards Committee.	See above

5. Fighting Fraud and Corruption Locally is currently being updated and it is expected that this will incorporate an updated checklist. When this is published a further review will be undertaken.

IMPLICATIONS	
Finance	None arising from this report
Legal	None arising from this report
Community Safety	None arising from this report
Human Rights and Equalities	None arising from this report
Sustainability and Environmental Impact	None arising from this report
Health & Safety and Risk Management	This report and the contents of the attached appendix demonstrate how the Council currently manages fraud risks.

LEAD AUTHOR	CONTACT DETAILS	DATE
Dawn Highton	dawn.highton@fylde.gov.uk	18 th November 2019

BACKGROUND PAPERS		
Name of document	Date	Where available for inspection
CIPFA – Fighting Fraud and Corruption Locally	2016-2019	Internal Audit Office

Attached documents

Appendix A – Fighting Fraud and Corruption Checklist

The Fighting Fraud & Corruption Checklist January 2020

	Control	Evidence	Compliant Yes / No / Partly	Recommended Improvement	Action owner and target date for completion
1.	The local authority has made a proper assessment of its fraud and corruption risks, has an action plan to deal with them and regularly reports to its senior Board and its members.	<p>Fraud and corruption risks are considered when:</p> <ul style="list-style-type: none"> ▪ Undertaking the annual risk management identification and evaluation exercise; ▪ Developing the internal audit plan; ▪ Performing individual audit engagements; <p>In addition, the Corporate Enquiry Team (Shared Service) assess the level of fraud risk within each authority. The annual Business Plan contains areas of focus for the forthcoming year.</p>	Yes	No further action required	N/A
2.	The local authority has also undertaken horizon scanning of future potential fraud and corruption risks.	Both the Corporate Enquiry Team and Internal Audit keep up-to-date on future potential of fraud and corruption risks by having access to various sources of intelligence, subscribing to various agencies including the National Ant-Fraud Network (NAFN)/Action Fraud and by attendance at various fraud awareness workshops and seminars. Members of the Corporate Enquiry Team are also members of the Lancashire and Greater Manchester Fraud Investigators Group.	Yes	No further action required.	N/A
3.	There is an annual report to the audit committee, or equivalent detailed assessment, to compare against FFCL 2016 and this checklist.	<p>An annual review is undertaken and was last presented to the Audit & Standards Committee in November 2018.</p> <p>An Annual Fraud Report is presented to the Audit Committee at the June meeting.</p>	Yes	No further action required.	N/A

	Control	Evidence	Compliant Yes / No / Partly	Recommended Improvement	Action owner and target date for completion
4.	There is a counter fraud and corruption strategy applying to all aspects of the local authority's business which has been communicated throughout the local authority and acknowledged by those charged with governance.	The Anti-Fraud and Corruption Strategy and Policy have been approved by Audit and Standards Committee and are available on intranet.	Yes	No further action required.	N/A
5.	The local authority has arrangements in place that are designed to promote and ensure probity and propriety in the conduct of its business.	<p>The Council has various strategies and policies in place, for example:</p> <ul style="list-style-type: none"> ▪ Anti-Fraud and Corruption Strategy and Policy ▪ Fraud Response Plan ▪ Anti-Bribery Policy ▪ Anti-Money Laundering Policy ▪ Whistleblowing Policy ▪ Contract Procedure Rules ▪ Code of Conduct ▪ Equality Policy ▪ Disciplinary Policy Procedure 	Yes	No further action required.	N/A
6.	The risks of fraud and corruption are specifically considered in the local authority's overall risk management process.	<p>The Council has a Risk Management Strategy in place and the risk of fraud and corruption is considered as part of the annual risk identification and evaluation process.</p> <p>The risk of fraud and corruption is also considered when developing the internal audit plan and performing individual audits.</p>	Yes	No further action required.	N/A
	Control	Evidence	Compliant Yes / N /	Recommended Improvement	Action owner and target date

			Partly		for completion
7.	Counter fraud staff are consulted to fraud proof new policies, strategies and initiatives across departments and this is reported upon to committee.	Whilst the Shared Head of Internal Audit is responsible for maintaining the counter fraud and corruption policies and consults with the Fraud Manager when they are reviewed, this arrangement is not in place for other corporate policies. Policies are presented to the Audit committee when they have been reviewed.	Partly	No further action required	N/A
8.	The local authority has put in place arrangements to prevent and detect fraud and corruption and a mechanism for ensuring that this is effective and is reported to committee.	The Council has established a control environment which includes arrangements for the prevention and detection of fraud and corruption. Through its annual programme of work, internal audit provides an annual opinion on the control environment and in particular the adequacy and effectiveness of the governance, risk management and internal control arrangements.	Yes	No further action required.	N/A
9.	The local authority has put in place arrangements for monitoring compliance with standards of conduct across the local authority covering: <ul style="list-style-type: none"> Codes of conduct including behaviour for counter fraud, anti-bribery and corruption Register of interests Register of gifts and hospitality. 	The Council has the following documents in place to ensure standards of conduct is achieved. <ul style="list-style-type: none"> Anti-Fraud and Corruption Strategy Anti-fraud and Corruption Policy Members Code of Conduct (Includes register of interests, gifts and hospitality) Officers Code of Conduct (Includes register of interests, gifts and hospitality) Anti-Money Laundering Policy, 	Yes	No further action required.	N/A
	Control	Evidence	Compliant Yes / N /	Recommended Improvement	Action owner and target date

			Partly		for completion
10	The local authority undertakes recruitment vetting of staff prior to employment by risk assessing posts and undertaking the checks recommended in <i>FFCL 2016</i> to prevent potentially dishonest employees from being appointed.	<p>The recruitment process includes the following pre-employment checks to prevent potentially dishonest employees from being appointed:</p> <ul style="list-style-type: none"> ▪ Obtaining references ▪ Verifying qualifications ▪ Disclosure and Baring Service (DBS) checks, where necessary. <p>Also, newly appointed employees are also subject to a satisfactory 6 month probationary period.</p>	Yes	No further action required.	N/A
11	Members and staff are aware of the need to make appropriate disclosures of gifts, hospitality and business. This is checked by auditors and reported to committee.	<p>Members are advised of the Code of Conduct as part of their induction and in particular about the requirement to disclose interests, gifts and hospitality. Such declarations are published on the Council's website.</p> <p>Staff are periodically reminded of the Officer's Code of Conduct and the requirement to disclose gifts and hospitality.</p> <p>Internal audit reviews the adequacy and effectiveness of the arrangements in place from time to time, as part of a risk-based approach to audit work. Furthermore, the officer's gifts and hospitality register is open to inspection by the Audit and Standards Committee.</p>	Yes	No further action required.	N/A
	Control	Evidence	Compliant Yes / N / Partly	Recommended Improvement	Action owner and target date for completion

12	There is a programme of work to ensure a strong counter fraud culture across all departments and delivery agents led by counter fraud experts.	Members of the Corporate Enquiry Team, who are suitably trained, have a planned annual programme of work, which includes fraud awareness training, to ensure a strong counter fraud culture across all directorate and teams.	Yes	No further action required.	N/A
13	Successful cases of proven fraud/corruption are routinely publicised to raise awareness.	Where appropriate, the results stemming from investigations into suspected cases of fraud and corruption are publicised as a deterrent to potential fraudsters.	Yes	No further action required.	N/A
14	There is an independent whistle-blowing policy which is monitored for take-up and can show that suspicions have been acted upon without internal pressure.	A Whistleblowing policy exists and is available for all officers on the intranet. Each case brought under it is recorded.	Yes	7minute Brief to be issued for Whistleblowing	Shared Head of Internal Audit March 20
15	Contractors and third parties sign up to the whistle-blowing policy and there is evidence of this. There should be no discrimination against whistle-blowers.	Both the Council's Standard Contract for Services and the Guide for Buying contain this requirement.	Yes	No further action required	N/A
	Control	Evidence	Compliant Yes / N / Partly	Recommended Improvement	Action owner and target date for completion
16	Fraud resources are assessed	The structure of the Corporate Enquiry Team was	Yes	No further action required.	N/A

	proportionately to the risk the local authority faces and are adequately resourced.	based on anticipated fraud risks facing the Council. Resources are monitored to ensure it is proportionate to the level of perceived risk.			
17	There is an annual fraud plan which is agreed by committee and reflects resources mapped to risks and arrangements for reporting outcomes. This plan covers all areas of the local authority's business and includes activities undertaken by contractors and third parties or voluntary sector activities.	The Corporate Enquiry Team produce a business plan each year which sets out the priorities for the coming year, provides direction as to how the service will achieve these. This will be presented to the Audit and Standards Committee in June 2019.	Yes	No further action required	N/A
18	Statistics are kept and reported by the fraud team which cover all areas of activity and outcomes.	Corporate Enquiry Team use a Fraud case management system to maintain statistics of activity and results eg financial savings, penalties, sanctions.	Yes	No further action required.	N/A
19	Fraud officers have unfettered access to premises and documents for the purposes of counter fraud investigation.	If required, the Corporate Enquiry Team can access premises and documents during an investigation.	Yes	No further action required.	N/A
20	There is a programme to publicise fraud and corruption cases internally and externally which is positive and endorsed by the council's communication team.	Directors circulate information points each week to all staff and Members to highlight directorate news that week. Successful fraud and corruption cases may be publicised in this way where appropriate. In addition, discussions with the communication team would be undertaken on a case by case basis.	Yes	No further action required.	N/A
	Control	Evidence	Compliant Yes / N / Partly	Recommended Improvement	Action owner and target date for completion
21	All allegations of fraud and corruption are risk assessed.	All allegations of internal fraud and corruption are risk assessed in accordance with the Anti-Fraud	Yes	No further action required.	N/A

		and Corruption Strategy.			
22	<p>The fraud and corruption response plan covers all areas of counter fraud work:</p> <ul style="list-style-type: none"> ▪ Prevention ▪ Detection ▪ Investigation ▪ Sanctions ▪ Redress. 	The Anti-fraud and Corruption Strategy covers all these areas, with the response plans covering the investigation approach and subsequent reporting in more detail.	Yes	No further action required.	N/A
23	The fraud response plan is linked to the audit plan and is communicated to senior management and members.	The Annual Internal Audit Plan contains a contingency element for requests from senior officers for investigations / unplanned reviews requiring an immediate response.	Yes	No further action required.	N/A
24	Asset recovery and civil recovery is considered in all cases.	The Anti-Fraud and Corruption Strategy and Policy seeks to maximise recoveries for the Council through agreement, repayment, court action, penalties etc.	Yes	No further action required.	N/A
25	There is a zero tolerance approach to fraud and corruption which is always reported to committee.	The Anti-Fraud and Corruption Strategy and Policy clearly states the Council's zero tolerance approach.	Yes	No further action required.	N/A
26	There is a programme of proactive counter fraud work which covers risks identified in assessment.	The Corporate Enquiry Team (Shared Service) assess the level of fraud risk within each authority. The annual Business Plan contains areas of focus for the forthcoming year.	Yes	No further action required.	N/A
	Control	Evidence	Compliant Yes / N / Partly	Recommended Improvement	Action owner and target date for completion
27	The fraud team works jointly with other enforcement agencies and encourages a corporate approach and co-	The Corporate Enquiry team has established partnership working and relationships with other agencies such as the DWP, police, and participates in Operation	Yes	No further action required.	N/A

	location of enforcement activity.	GENGA, a Home Office led multi agency approach to dealing with serious organised crime			
28	The local authority shares data across its own departments and between other enforcement agencies.	Data sharing protocols exist such as the National Fraud Initiative (NFI) exercises under Schedule 9, Paragraph 4 of the Local Audit and Accountability Act 2014. Data can also be shared with other in-house departments and other enforcement agencies under Schedule 2, Part 1, Paragraph 2 (1) (a) of the Data Protection Act 2018.	Yes	No further action required.	N/A
29	Prevention measures and projects are undertaken using data analytics where possible.	Internal Audit have used IDEA for some elements of ongoing audit work. The use of data analytics is considered and will be used where this measure is deemed to be effective.	Yes	No further action required.	N/A
30	The local authority actively takes part in the NFI and promptly takes action arising from it.	The Council's actively takes part in the NFI on both nationwide and pilot exercises where possible and the Corporate Enquiry Team investigate data matches promptly.	Yes	No further action required.	N/A
	Control	Evidence	Compliant Yes / N / Partly	Recommended Improvement	Action owner and target date for completion
31	There are professionally trained and accredited staff for counter fraud work. If auditors undertake counter fraud work they too must be	Corporate Enquiry Team Investigators have all obtained the Governments PINS (Professionalism in Investigations) accreditation and two Investigators have also obtained either the CIPFA Accredited Counter Fraud Specialist or Technician	Yes	No further action required.	N/A

	trained in this area.	Qualification. The Fraud Manager has PINs and PINs Manager qualifications and BTEC diplomas in Investigation and Investigation Management.			
32	The counter fraud team has adequate knowledge in all areas of the local authority or is trained in these areas.	Whilst the programme of fraud activity is predominantly revenues based, the Corporate Enquiry Team do have adequate knowledge in all areas of the Council which is supported by internal audit where necessary.	Yes	No further action required.	N/A
33	<p>The counter fraud team has access (through partnership/other local authorities/or funds to buy in) to specialist staff for:</p> <ul style="list-style-type: none"> ▪ Surveillance ▪ Computer forensics ▪ Asset recovery ▪ Financial investigations. 	Policies and procedures allow the Corporate Enquiry Team to source more specialist resources when required.	Yes	No further action required.	N/A
34	Weaknesses revealed by instances of proven fraud and corruption are scrutinised carefully and fed back to departments to fraud proof systems.	Investigation reports will include actions to improve the control environment, if required.	Yes	No further action required.	N/A

INFORMATION ITEM

REPORT OF	MEETING	DATE	ITEM NO
OFFICE OF THE CHIEF EXECUTIVE	AUDIT AND STANDARDS COMMITTEE	16 JANUARY 2020	9
THE CORPORATE PLAN 2020-2024			

PUBLIC ITEM

This item is for consideration in the public part of the meeting.

SUMMARY OF INFORMATION

The draft of the emerging Corporate Plan 2020-2024 can be accessed using the link included in this report. The Corporate Plan outlines the key strategic objectives and aims of the council for the period 2020-2024. The plan is renewed every four years with annual progress reports and reviews, the strategic objectives and aims in the plan inform the operational business plans for each service area.

This is the first draft of the 2020-2024 plan that is currently subject to consultation feedback from all stakeholders. The draft plan is available on the council web site with details on how to provide feedback. The draft plan considers the statutory responsibilities of the council focusing on the strategic initiatives that are pertinent to Fylde which are additional to the day to day operation of the council. The Plan takes into consideration emerging legislation, policy and changes in resources and responsibilities and is informed by partners, elected members and external organisations.

The Corporate Plan is a key strategic document that forms part of the Council's budget and policy framework. The plan is presented as a one page 'poster' that presents the longer-term objectives and the key actions / commitments that will be delivered to achieve the objectives. The plan is part of the performance management framework linking with the Directorate Service Plans developed each year which include more detail on actions required to deliver the strategic objectives.

The current Corporate Plan comes to its conclusion on 1st April 2020. For the new Corporate Plan 2020-24, a consultation period will be held externally from 2nd January 2020 to 17th February 2020 allowing for partnership and public feedback. Members can also submit comments, suggestions or feedback by emailing alex.scrivens@fylde.gov.uk or using the online facility on the website that all stakeholders have access to. The consultation will be promoted via Social Media and a press release produced for the local press. The final draft of the Corporate Plan 2020-2024 will be presented to Full Council on April 20th, 2020.

SOURCE OF INFORMATION

- Current legislation in all service areas
- Local Government Association guidance
- District Council Network advice, initiatives and projects
- Directorate Service Plans
- Partner consultation, research and feedback
- Medium Term Financial Forecast
- Resident Survey and other customer feedback

LINK TO INFORMATION

Appendix 1: Corporate Plan 2020-24 DRAFT 271119

Appendix 2: [Corporate Plan 2020-24 Consultation LINK](#)

WHY IS THIS INFORMATION BEING GIVEN TO THE COMMITTEE?

The information is being included on the agenda of every committee in the January 2020 cycle of meetings to ensure that all elected members are aware of the opportunity to provide comment, suggestion, feedback and ideas as well as seek clarification on the emerging Corporate Plan 2020-2024.

FURTHER INFORMATION

Allan Oldfield, allan.oldfield@fylde.gov.uk 01253 658500

Alex Scrivens, alex.scrivens@fylde.gov.uk 01253 658543

DRAFT: CORPORATE PLAN 2020/24

Economy

Environment

Efficiency

Tourism

AMBITIONS

To create a vibrant and healthy economy we will:

- Develop & deliver Master Plans for the town centres
- Support and promote appropriate development
- Facilitate improved transport infrastructure and connectivity
- Maximise the use of all council owned assets
- Work with partners to attract new employment and create vibrant economic communities
- Retain and enhance the identity of our local communities

To deliver services customers expect we will:

- Reduce the use of plastics & increase recycling
- Enhance the natural environment
- Improve coast and countryside accessibility
- Address anti-social behaviour
- Create clean, safe and healthy communities
- Provide high quality parks and open spaces
- Provide safe, clean and accessible coast and countryside facilities
- Provide coastal defences and drainage infrastructure to protect against flooding
- Implement energy efficient initiatives

By spending money in the most efficient way we will:

- Keep council tax as low as possible whilst delivering first class services
- Adopt a 'Customer First Attitude'
- Actively seek feedback to improve service delivery
- Apply technology to deliver services in the most efficient way possible
- Continuously review every service to meet changing customer expectation
- Champion and enhance the reputation of the council
- Keep customers informed through open and transparent communication

To create a great place to live and visit we will:

- Provide high quality leisure, tourism, arts, sports and recreation facilities
- Deliver and support a diverse programme of events across the Fylde coast and countryside
- Develop and promote unique destination points across the coast and countryside
- Maintain public swimming provision
- Provide parking solutions that meet the needs of residents, workers and visitors
- Support and facilitate heritage and arts

ACTIONS

- Develop policy to protect the character of communities i.e. heritage assets, listed features, town centre markets
- Implement means of influencing legislation for leasehold arrangements on residential dwellings
- Work with partners to deliver the M55 Link Road and other transport infrastructure i.e. rural bus routes
- Deliver enough housing of appropriate type, tenure, design, density and mix to meet local need
- Work with partners in town centres to:
 - increase shopping footfall and the retail offer
 - encourage activity after 6pm
 - implement a zero-tolerance litter policy
 - provide car parking to attract customers
- Consult with interested parties and agree the future use of Lytham Institute in accordance with the terms of the Trust
- Develop the Enterprise Zone through the Fylde Coast partnership attracting employment and new industry
- Support the regeneration of our towns and villages
- Deliver next phase of St Anne's regeneration
- Deliver Kirkham High Street regeneration project
- Progress Lytham regeneration programme
- Apply the Commercial Strategy to council assets and future investment to secure best value
- Work with local business and partners to improve town centre shopping experiences and markets
- Explore opportunities for income generation from use of natural assets i.e. location filming, event hire
- Channel business rates funding opportunities to economic development.
- Review leases and Service Level Agreements

- Implement carbon reduction policies including: plastics reduction, tree planting, energy efficiency and recycling
- Design education and awareness programmes to support carbon reduction policies and actions
- Work with partners to deliver the carbon reduction policy actions i.e. reduce, re-use, recycle, tree planting
- Identify priority locations for tree planting to include numbers and types of trees
- Develop coast & countryside walks and pathways, improving signage and incorporating ranger events
- Educate and enforce to prevent littering, fly tipping, illegal signage, dog fouling and anti-social activity
- Develop the cemetery & crematorium project to address parking, green energy efficiency and long-term expansion
- Work with partners on flood prevention measures and drainage infrastructure to protect properties
- Engage with partners on health & wellbeing issues in the community and assist residents with accessing support
- Further reduce the number of empty homes and encourage the development of quality energy efficient affordable homes to rent or buy
- Create and maintain high quality parks and open spaces working with volunteer groups to achieve Green Flags
- Maintain our seaside award and work toward Blue Flag status
- Explore opportunities to introduce electric car charging points
- Proactively enforce against illegal encampments
- Deliver a regeneration programme for St Anne's coastal strip including sea defences
- Deliver public realm and drainage infrastructure to enhance rural areas

- Implement measures to seek grant funding, sponsorship, advertising and partnership working
- Explore income generating opportunities and maximise return from assets in line with the commercial policy
- Develop innovative ways of using signage, including advertising, use of digital screens to communicate with customers
- Promote the resident's car parking permit and simplify the offer
- Provide access to council services through all possible means with particular focus on the most vulnerable
- Enable customers to provide feedback on service at the point of delivery and use it to improve the service
- Review all emergency plans and incorporate measures for responding to incidents
- Use bin stickers and vehicles to promote council services
- Review the Public Space Protection Orders as means of enforcement
- Implement a code of conduct scheme for professional / multiple dog walkers
- Implement the signage strategy to create greater awareness of what is available, how we perform and enhance our reputation
- Support the Boundary Commission with the review of Fylde for 2023
- Review bus shelter provision and maintenance including income generating opportunities
- Implement new toilet provision at locations based on demand and investigate income opportunities

- Deliver an events programme that covers the coast and countryside including:
 - Strengthening our existing events
 - Investigating new opportunities
 - Marketing and promoting events
 - Supporting galas, club days and carnivals
- Represent the council on Lowther Trust ensuring the purpose of the Trust is achieved and the council's interests are protected
- Deliver the Fairhaven Lake project to include:
 - Completing the HLF bid
 - Introduce Adventure Golf and other activities
 - Improve facilities i.e. café, car parking, kiosk
- Promote the Parks Development approach to partnerships across the Borough on parks and open space
- Work in partnership with Lytham Hall to enhance and preserve the Grade 1 listed asset
- Pursue registration of LSA art collection and options available for display with partners
- Work with LCC to develop car parking options for the coastal promenades and manage overnight parking provision
- Develop leisure offer along the coast to cater for residents and visitors all year round eg, pier, Island, Fairhaven
- Review motor home parking provision

INFORMATION ITEM

REPORT OF	MEETING	DATE	ITEM NO
RESOURCES DIRECTORATE	AUDIT AND STANDARDS COMMITTEE	16 JANUARY 2020	10
REGULATION OF INVESTIGATORY POWERS ACT 2000: AUTHORISATIONS			

PUBLIC ITEM

This item is for consideration in the public part of the meeting.

SUMMARY OF INFORMATION

Councillors are obliged to review the use of covert surveillance and covert human intelligence sources by the council at least quarterly. In the quarter to December 2019, there were no authorised operations.

SOURCE OF INFORMATION

Director of Resources

INFORMATION

1. The Regulation of Investigatory Powers Act 2000 ("RIPA") regulates covert investigations by a number of bodies, including local authorities. It was introduced to ensure that individuals' rights are protected while also ensuring that law enforcement and security agencies have the powers they need to do their job effectively.
2. Fylde Council is therefore included within RIPA framework with regard to the authorisation of both directed surveillance and of the use of covert human intelligence sources.
3. Directed surveillance includes the covert surveillance of an individual in circumstances where private information about that individual may be obtained. A covert human intelligence source ("CHIS") is a person who, pretending to be someone that they are not, builds up a relationship of trust with another person for the purpose of obtaining information as part of an investigation.
4. Directed surveillance or use of a CHIS must be authorised by the chief executive or a director and confirmed by a Justice of the Peace. All authorisations are recorded centrally by the Head of Governance.
5. This is the required quarterly report on the use of RIPA. The information in the table below is about authorisations granted by the council during the quarter concerned.

Quarter	Directed surveillance	CHIS	Total	Purpose
October – December 2019	0	0	0	

Figures correct when report published. Officers will verbally update members if the figures have changed by the date of the meeting.

WHY IS THIS INFORMATION BEING GIVEN TO THE COMMITTEE?

Regulations under the Regulation of Investigatory Powers Act 2000 ("RIPA") require councillors to consider a report on the use of RIPA at least quarterly.

FURTHER INFORMATION

Contact Ian Curtis on 01253 658506 or at ian.curtis@fylde.gov.uk.

DECISION ITEM

REPORT OF	MEETING	DATE	ITEM NO
RESOURCES DIRECTORATE	AUDIT AND STANDARDS COMMITTEE	16 JANUARY 2020	11
EXCLUSION OF THE PUBLIC RE: ISSUE RAISED WITH THE MONITORING OFFICER			

PUBLIC ITEM

This item is for consideration in the public part of the meeting.

RECOMMENDATION

Members are invited to consider passing a resolution concerning the exclusion of the public from the meeting in accordance with the provisions of Section 100(A)(4) of the Local Government Act 1972 on the grounds that the business to be discussed is exempt information as defined under paragraphs 1 and 2 (Information relating to an individual and Information which is likely to reveal the identity of an individual) of Schedule 12A of the Act.