



## Public Document Pack

# Uttlesford District Council

Chief Executive: Peter Holt

## Governance, Audit and Performance Committee

- Date:** Wednesday, 30th March, 2022
- Time:** 7.00 pm
- Venue:** Council Chamber - Council Offices, London Road, Saffron Walden, CB11 4ER
- Chair:** Councillor E Oliver
- Members:** Councillors H Asker, G Driscoll (Vice-Chair), J Emanuel, M Foley, A Khan, B Light, S Luck and J De Vries
- Substitutes:** Councillors A Dean, P Fairhurst, V Isham, G Smith and M Sutton

### Public Speaking

At the start of the meeting there will be an opportunity of up to 15 minutes for members of the public to ask questions and make statements subject to having given notice by 12 noon two working days before the meeting. Please register your intention to speak at this meeting by writing to [committee@uttlesford.gov.uk](mailto:committee@uttlesford.gov.uk)

Public speakers will be offered the opportunity for an officer to read out their questions or statement at the meeting, and encouraged to attend the meeting via Zoom to readout their questions or statement themselves. For further information, please see overleaf. Those who would like to watch the meeting live can do so virtually [here](#). The broadcast will be made available as soon as the meeting begins.

# **AGENDA**

## **PART 1**

### **Open to Public and Press**

- 1 Apologies for Absence and Declarations of Interest**  
To receive any apologies for absence and declarations of interest.
- 2 Minutes of the Previous Meeting** 4 - 6  
To consider the minutes of the previous meeting.
- 3 Internal Audit Annual Plan 2022/23 and Charter** 7 - 19  
To receive the Internal Audit Plan 2022/23 and Charter.
- 4 Counter Fraud and Corruption Strategy 2022 and Action Plan** 20 - 46  
To receive the Counter Fraud and Corruption Strategy 2022 and Action Plan.
- 5 Planning Committee Working Group- Recommendations relating to constitutional changes (Report to follow)**  
To consider the recommendations relating to constitutional changes.
- 6 Uttlesford Norse Services Ltd Update (Report to follow)**  
To receive Uttlesford Norse Services Ltd Update report.
- 7 2022/23 Performance Indicator Targets** 47 - 60  
To consider the report.

## **MEETINGS AND THE PUBLIC**

In light of the High Court judgement regarding the extension of remote meeting regulations, Council, Cabinet and Committee meetings will now be returning to in-person and will be held on-site from Thursday 6th May 2021. However, due to social distancing measures and capacity considerations in line with the Council's risk assessment, public access and participation will continue to be encouraged virtually until further notice.

Members of the public are welcome to listen live to the debate of any of the Council's Cabinet or Committee meetings. All live broadcasts and meeting papers can be viewed on the Council's calendar of meetings webpage.

Members of the public are permitted to speak at this meeting and will be encouraged to do so via the video conferencing platform Zoom. If you wish to make a statement via Zoom video link, you will need to register with Democratic Services by midday two working days before the meeting. There is a 15 minute public speaking limit and 3 minute speaking slots will be given on a first come, first served basis. Those wishing to make a statement via video link will require an internet connection and a device with a microphone and video camera enabled. Those wishing to make a statement to the meeting who do not have internet access can do so via telephone.

Technical guidance on the practicalities of participating via Zoom will be given at the point of confirming your registration slot, but if you have any questions regarding the best way to participate in this meeting please call Democratic Services on 01799 510 369/410/467/548 who will advise on the options available.

Agenda and Minutes are available in alternative formats and/or languages. For more information please call 01799 510510.

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# Agenda Item 2

**GOVERNANCE, AUDIT AND PERFORMANCE COMMITTEE held at COUNCIL CHAMBER - COUNCIL OFFICES, LONDON ROAD, SAFFRON WALDEN, CB11 4ER, on MONDAY, 31 JANUARY 2022 at 7.00 pm**

Present: Councillor E Oliver (Chair)  
Councillors H Asker, G Driscoll (Vice-Chair), M Foley, A Khan, B Light, S Luck and J De Vries

Officers in attendance: P Holt (Chief Executive), R Auty (Assistant Director - Corporate Services), E Brooks (Internal Audit Manager), P Evans (Customer Services and Performance Manager), C Gibson (Democratic Services Officer), A Knight (Assistant Director - Resources) and O Knight (PFI and Performance Officer).

## **GAP34 APOLOGIES FOR ABSENCE AND DECLARATIONS OF INTEREST**

Apologies were given by Councillor Emanuel and the External Auditor. Councillor Luck apologised that he would have to leave the meeting before 8.00 pm.

## **GAP35 MINUTES OF THE PREVIOUS MEETING**

The minutes of the meeting held on 22 November 2021 were approved as correct.

## **GAP36 INTERNAL AUDIT INTERIM REPORT 2021/22**

The Internal Audit Manager outlined her report that summarised the work that Internal Audit had undertaken from April to December 2021 and set out the forthcoming work to the end of March 2022. She said that the Internal Audit 2022/23 Plan would be brought to the GAP Committee meeting in March 2022.

In response to various questions the Internal Audit Manager gave feedback on the proposed deferrals/ cancellations of reviews and indicated possible future timescales for works to be undertaken. The Chief Executive said that the Safeguarding review to evaluate the governance and internal control arrangements related to both children and vulnerable adults.

The report was noted.

## **GAP37 QUARTER 3 2021/22 PERFORMANCE INDICATOR REPORT**

The Customer Services and Performance Manager gave a summary of the report and outlined the extensive revisions being made to the way the Council collected, presented and used performance data. The report presented a general summary of Quarter 3 2021/22 performance data and analysis for all Key Performance Indicators (KPI's), Performance Indicators (PI's) and service

indicators at a strategic level. Paragraph 14 summarised the green, amber and red status for all indicators during Quarter 3 2021/22. The report also identified individual indicators whereby additional deep dive analysis would be undertaken to determine the causes of a short-term decline in their performance levels. She also made Members aware that the PFI and Performance Officer would be leaving the Council at the end of February.

The Chief Executive explained his reasoning behind the changes being made to the data presentation and said that he was open to suggestions for future PI's deep dive analysis.

Councillor Driscoll requested that the reporting of SS 14, Percentage of vehicles serviced or inspected on target week, should be split between those needing an Operator's License (HGV) and any other ordinary vehicles within the council's fleet.

The Chief Executive, Customer Services and Performance Manager and the PFI and Performance Officer responded to various questions. They said that:

- PI 60, Number of Insurance Claims made, related to any active claims against the Council.
- Any PI's showing as red were under constant management review and that trend analysis should identify any early warning signs.
- In respect of HSG 22, Average length of stay in B&B accommodation for families with children under 18, that there had been 2 families in Temporary Accommodation in Quarter 3 for a long period and that the Housing Team were looking to identify suitable accommodation for them. Further details in respect of the accommodation required for the two families would be supplied outside of the meeting.
- Information would be brought back for future reporting periods in respect of KPI 17 Local Council support Collection Rate, which would identify how many people were in receipt of this support.
- More granular information would be supplied in future as an appendix to the report.

Comments were made that FIN 02, Percentage of supplier invoices paid within 6 days of receipt by the Creditor's team to payment, was an area of concern.

The Chair said that he was pleased that PI 24 (d) Appeals allowed for enforcement notices, was being looked at as a deep dive analysis.

The Committee thanked the PFI and Performance Officer for his contributions to Committee business and wished him well in his future employments.

The new format of the report was favourably received and noted.

## **GAP38 2021/22 CORPORATE RISK REGISTER - UPDATE 2**

The Chief Executive provided Members with information on the two new risks that had been identified since the previous update.

Details were also provided as to how the scores on the risk matrices were calculated by multiplying the likelihood score against the impact score. The likelihood was that most risks would remain at amber.

Some discussion took place around risks relating to Health and Safety, Investments, and Contracts and Partnership Management.

An undertaking was given to send an email out to all Members of the Council following the meeting referring them to details contained in the latest Risk Register. It was hoped that this would assist future understanding of risk management issues.

The Chief Executive also outlined a range of future meetings that would include addressing the financial risks to the Council and assisting awareness.

*Councillor Luck left the meeting at 7.50 pm.*

The report was noted.

#### **GAP39 EXCLUSION OF PUBLIC AND PRESS**

AGREED that the public and press be excluded due to consideration of items containing exempt information within the meaning of Section 1001 and paragraph 3 part 1, Schedule 12A of the Local Government Act 1972, in respect of information relating to the financial or business affairs of any particular person (including the authority holding that information).

#### **GAP40 UTTLESFORD NORSE SERVICES LTD. UPDATE**

The Chief Executive gave a summary of the report, which provided an update of the current position with regards to Uttlesford Norse Services Ltd following discussion at the previous GAP meeting.

Members discussed the report.

The Chief Executive said that he intended to report back to the GAP Committee at its next meeting.

*The meeting closed at 8.30 pm.*

<b>Committee:</b>	Governance, Audit and Performance Committee	<b>Date:</b>	Wednesday, 30 March 2022
<b>Title:</b>	Internal Audit Annual Plan 2022/23 and Charter		
<b>Report Author:</b>	Elizabeth Brooks, Internal Audit Manager EBrooks@uttlesford.gov.uk		

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## Summary

1. The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. The purpose of UDC's Internal Audit section is to provide independent, objective assurance and consulting services to the Council (via the GAP Committee, Chief Executive, S151 Officer, External Audit and senior managers), relating to these arrangements, which are designed to add value and improve the Council's operations.
2. The Audit Manager is also responsible for the delivery of an annual audit opinion that can be used by the Council to inform its governance statement. The annual opinion will also conclude on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.
3. In order to achieve this, Internal Audit have developed the attached internal audit plan for 2022/23 which is based on a prioritisation of the audit universe using a risk-based methodology, including input from the Council's Corporate Plan, Corporate Risk Register, as well as discussions with Council staff, senior management, plus consideration of local and national issues and risks. Individual service plans will also be taken into consideration when scoping individual reviews to ensure audit coverage is focussed on key objectives and risks.
4. Discussions were held and the draft plan was circulated to SMT during January/February 2022 and discussed with CMT in March 2022, with comments reflected in the attached plan.
5. The Audit Manager will be responsible for delivery of this plan and will ensure that the Internal Audit service has access to an appropriate range of knowledge, skills, qualifications and experience required to deliver it. The plan will be kept under review to ensure it remains responsive to the changing priorities and risks of the Council. In addition to planned work, Internal Audit can also provide ad hoc advice and guidance to management on risk and control issues within individual systems as requested.

## Recommendations

6. GAP are requested to note the draft Annual Internal Audit Plan for 2022/23 and the Internal Audit Charter.

**Financial Implications**

7. The programme of audit work will be met from the Internal Audit Revenue budget, as outlined in the report.

**Background Papers**

8. None.

**Impact**

Communication/Consultation	Senior Managers were consulted by the Audit Manager during February 2022, with comments reflected in the attached plan. CMT noted the plan on 2 <sup>nd</sup> March 2022.
Community Safety	
Equalities	
Health and Safety	
Human Rights/Legal Implications	The Council has a duty to maintain an effective internal provision to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance (Regulation 5 (Part 1) of the Accounts and Audit Regulations 2015).
Sustainability	
Ward-specific impacts	
Workforce/Workplace	

**Situation**

**9. Internal Audit Resources**

- 9.1. The annual plan has been drawn up to address the key risks for the Council, taking into account available resources.
- 9.2. Changes to the annual plan may be necessary during the year to reflect changing priorities and risk environment. A time contingency has therefore been set aside to cover requests from management for ad hoc, advisory type work on risk identification and subsequent control design (as well as urgent, unplanned reviews arising during the year).

**10. Follow-up audits**

10.1. Follow-up procedures provide management with updated information about whether key risks have been properly mitigated through remedial actions.



- 10.2. All planned audit work undertaken is subject to a formal follow up to ensure that all agreed actions have been implemented. A time budget for follow ups has been accounted for in the annual plan.

## **11. Assurance Levels/Basis of Opinion**

- 11.1. CMT and GAP will receive details of critical/high priority issues raised in audit reviews, as part of the bi-annual reporting process. This encompasses the annual report and opinion in June, and Interim Report in November, although any significant emerging risks will be reported as they arise where applicable.
- 11.2. Internal Audit may also undertake work which does not contribute explicitly to the overall audit opinion and/or deliver an assurance statement. These may include certification of grant claims or consulting activities where Internal Audit provide independent and objective advice and guidance to management on risk and control issues within individual systems to improve those systems and processes where necessary.
- 11.3. Where such work is undertaken, this will be set out as part of Internal Audit's annual report. In order to protect Internal Audit's independence and minimise the impact on the delivery of the overall plan, the Audit Manager will give due consideration to the appropriateness of undertaking such work.

## **12. Key Financial Systems (KFS)**

- 12.1. The annual audit plan includes resource allocated to Key Financial Systems (KFS) work. This includes risk-based monitoring of key controls within finance systems to assess whether they are operating effectively.

## **13. Risk Management and Fraud**

- 13.1. In accordance with the annual audit plan, auditors will plan and evaluate their work so as to have a reasonable expectation of detecting fraud and identifying any significant weaknesses in internal controls and emerging risks.
- 13.2. Internal Audit will work closely with the Council's Risk Manager to discuss and exchange risk information and any emerging issues.

## **14. Internal Audit Charter**

- 14.1. The purpose, authority, and responsibility of the Internal Audit activity must be formally defined in an Internal Audit charter, consistent with the Definition of Internal Auditing, the Code of Ethics, and the Public Sector Internal Audit Standards (PSIAS).
- 14.2. The Internal Audit Charter establishes Internal Audit's position within UDC, including the Audit Manager's reporting lines, authorisation to access to records, staff and physical properties relevant to the performance of engagements, and also defines the scope of Internal Audit activities. It is also a reference point for measuring the effectiveness of Internal Audit.

14.3. Alongside other statutory requirements set out in the Charter, Internal Audit is required to meet the mandatory requirements of the International Professional Practices Framework (IPPF) i.e.:

- The Mission of Internal Audit
- The Definition of Internal Audit
- The Core Principles
- The Code of Ethics
- The Standards – which provide a framework for performing and promoting a broad range of value-added internal auditing services, establish the basis for the evaluation of internal audit performance and foster improved organisational processes and operations.

14.4. The Internal Audit Charter is attached for GAP to note.

### **15. Current Year Update as at March 2022**

Finalised Reports	Key Findings
Safeguarding	Limited Assurance. Three high priority findings were identified relating to introduction of corporate and service level safeguarding risk monitoring, training and media requirements.
Planning Investigations	Limited Assurance. Three high priority findings were identified relating to lack of compliance in practice with the adopted Enforcement Planning Policy, including IDOX configuration of priorities, performance measurement and recording of enforcement notices.

Other 2021/22 reviews are nearing finalisation and the outcomes will be shared with GAP Committee in the Internal Audit Annual Report in June 2022.

### **16. Risk Analysis**

Risk	Likelihood	Impact	Mitigating actions
The Internal Audit Annual Plan and coverage may not reflect the Council's highest risks or greatest need for assurance leading to risk exposure to the Council, reputational damage and failure to comply with PSIAS.	2	2	Annual risk assessment linked to Corporate Risk Register and Corporate Plan; engagement with Risk Management, Service Managers and CMT, consideration of wider risks e.g. annual IIA Hot Topics survey and other horizon scanning publications, CMT and GAP review of plan, contingency built in to plan to accommodate ad hoc work.

1 = Little or no risk or impact; 2 = Some risk or impact – action may be necessary; 3 = Significant risk or impact – action required; 4 = Near certainty of risk occurring, catastrophic effect or failure of project.

## Internal Audit Draft Annual Plan 2022-23

Ref	Audit Title	Link to Corporate Plan	Link to Corporate Risk Register	Indicative Scope	Planned Quarter
<b>CROSS-CUTTING</b>					
XC22_1	Procurement and Contract Management	Putting Residents First		To review cross-council procurement and contract management practices to determine whether they are in line with Council procedures and legislation.	1
XC22_2	Use of Interims, Consultants and Agency staff			To review the procurement, selection and vetting processes when onboarding Interims, consultants and agency staff, including IR35 considerations and payments, as well as contract management.	1
XC22_3	Climate Emergency Declaration and Action Plan	Progressive custodian	21-CR-11 Climate Emergency	Review of the Council's measures for responding to the Climate Change Emergency and its framework for reporting progress. To include a review of the process for Carbon Footprint monitoring.	1
XC22_4	Grants Received	Putting Residents First		Review of the oversight and management of Grants Received across the Council, including both Covid and non-Covid funding.	1
XC22_5	Business Continuity and Emergency Planning		20-CR-02 Business Continuity	To review the Council's Policy and Framework for business continuity and emergency planning response and recovery.	1
XC22_6	Corporate Property	Putting Residents First	21-CR-01 Financial Control	To review income management, including fees and charges, for Corporate Property lettings and the processes in place for the collection, recording and monitoring of income.	2
XC22_7	Corporate Health and Safety Governance		21-CR-03 Health & Safety	To review the governance arrangements in place for managing Health and Safety risks across the Council.	2
XC22_8	Governance and Decision Making	Putting Residents First	20-CR-07 Governance	Review of the Council's decision-making arrangements. To consider management of anti-bribery and corruption risks, robustness of the scheme of delegation etc.	2

Ref	Audit Title	Link to Corporate Plan	Link to Corporate Risk Register	Indicative Scope	Planned Quarter
XC22_9	Cyber Security		21-CR-06 Information Technology	Review the governance framework for managing the Council's cyber security risks.	3
XC22_10	Budgetary Control		21-CR-01 Financial Control/ 21-CR-12 Investments	Review of the Council's arrangements for budgetary control and service financial planning. To include review of the Council's framework for monitoring compliance with new Financial Management Code.	3
XC22_11	Blueprint Uttlesford		21-CR-04 People	Review of governance framework for managing the Blueprint Uttlesford Programme, including monitoring financial and non-financial outcomes and reporting.	3
XC22_12	Corporate Plan Monitoring	ALL	21-CR-08 Service Delivery	Review of the Council's performance monitoring framework against the Corporate Plan.	3
<b>CORPORATE SERVICES</b>					
CS22_2	Saffron Walden Museum	Progressive custodian		Review of operational and financial arrangements post-reopening after Covid.	4
<b>BUSINESS &amp; CHANGE MANAGEMENT</b>					
BCM22_1	Payroll			To review the Council's payroll procedures and the design and effectiveness of controls in the payroll process.	2
BCM22_1	Economic Development	Active Placemaker		Review of the governance framework in place for monitoring progress against the Council's Economic Recovery Plan developed in response to the economic impact of Covid 19.	2
<b>FINANCE</b>					
FIN22_1	Capital Expenditure			To review the Council's management of its Capital Expenditure programme, including post-project review.	2
FIN22_2	KFS			Key Financial Systems Review. Specific areas TBC.	4

Ref	Audit Title	Link to Corporate Plan	Link to Corporate Risk Register	Indicative Scope	Planned Quarter
<b>HOUSING, HEALTH AND COMMUNITIES</b>					
HHC22_1	Licensing	Active Placemaker		To review the arrangements for the issuing and monitoring of licences, including renewals.	1
HHC22_2	Temporary Accommodation			Review of the Council's arrangements for Temporary Accommodation, including procurement and monitoring of providers.	2
HHC22_3	Homelessness and Rough Sleeping Strategy	Active Placemaker		To review the governance framework for delivering the Council's Homelessness and Rough Sleeping Strategy and for monitoring and reporting progress.	4
HHC23_4	Housing Rents			To review the management of Council tenant's housing rents, including management of arrears.	4
<b>PLANNING AND BUILDING CONTROL</b>					
PBC22_1	Planning applications	Active Placemaker		To review the administration of planning applications.	3
PBC22_2	Local Plan	Active Placemaker /Putting Residents First	21-CR-09 Local Plan	To review the governance framework in place for the development and execution of the new Uttlesford Local Plan.	3

## Internal Audit Charter

### Introduction

The purpose, authority, and responsibility of the Internal Audit activity must be formally defined in an Internal Audit charter, consistent with the Institute of Internal Audit's (IIA) Definition of Internal Auditing, the Code of Ethics, and the Standards.

The Internal Audit Charter establishes Internal Audit's position within Uttlesford District Council, including the Audit Manager's reporting lines, authorisation to access to records, staff and physical properties relevant to the performance of engagements, and also defines the scope of Internal Audit activities. It is also a reference point for measuring the effectiveness of Internal Audit.

### Definitions

For the purposes of this Charter, the following definitions apply:

- The Board:** The governance group charged with independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of financial reporting. At Uttlesford District Council this shall mean the Governance, Audit and Performance (GAP) Committee.
- Consulting Activities:** Internal Audit advice and guidance to management on risk and control issues within individual systems to improve those systems and processes where necessary.
- Senior Management:** Those responsible for the leadership and direction of the Council. At Uttlesford District Council this shall mean the Chief Executive and the Corporate Management Team (CMT).
- Standards:** Public Sector Internal Audit Standards (PSIAS), as well as mandatory elements of the Institute of Internal Auditors' International Professional Practices Framework (IPPF), including the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the International Standards for the Professional Practice of Internal Auditing and the Definition of Internal Auditing.

### Purpose and Mission

The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. The purpose of Uttlesford District Council's Internal Audit section is to provide independent, objective assurance and consulting services to the Council (via the GAP Committee, Chief Executive, Section 151 Officer, External Audit and senior managers), relating to these arrangements, which are designed to add value and improve the Council's operations.

The mission of Internal Audit is to enhance and protect organisational value by providing risk-based and objective assurance, advice and insight. Internal Audit helps Uttlesford District Council accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes. The Council's response to Internal Audit activity should also lead to the strengthening of the control environment and, therefore, contribute to the achievement of the organisation's objectives.

## Standards and Statutory Requirements

The Council has a statutory duty to maintain an adequate and effective Internal Audit function in accordance with proper Internal Audit practices (Regulation 6 (Part 2) of the Accounts and Audit Regulations 2015).

Section 151 of the Local Government Act 1972 also states that “every local authority shall make arrangements for the proper administration of their financial affairs and shall secure that one of their officers has responsibility for the administration of those affairs”.

The CIPFA Statement of the Role of Chief Financial Officer in Local Government also states that the Chief Financial Officer must:

- Ensure an effective Internal Audit function is resourced and maintained
- Ensure that the authority has put in place effective arrangements for Internal Audit of the control environment and systems of internal control as required by professional standards and in line with CIPFA’s Code of Practice on Local Authority Accounting in the United Kingdom.

As well as Public Sector Internal Audit Standards (PSIAS), the Internal Audit section will govern itself by adherence to mandatory elements of the Institute of Internal Auditors’ International Professional Practices Framework (IPPF), including the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the International Standards for the Professional Practice of Internal Auditing and the Definition of Internal Auditing. This mandatory guidance constitutes principles of the fundamental requirements for the professional practice of Internal Auditing and for evaluating the effectiveness of Internal Audit’s performance.

The IIA’s Practice Advisories, Practice Guides, and Position Papers will also be adhered to as applicable. In addition, Internal Audit will adhere to Uttlesford District Council’s relevant policies and procedures as well as Internal Audit’s own methodology/standard operating procedures manual.

The Audit Manager will report periodically to senior management and the GAP Committee regarding Internal Audit’s conformance to the above.

## Authority

While the Audit Manager reports functionally to the GAP Committee, they report organisationally to the Assistant Director of Governance and Legal Services (Monitoring Officer).

The Audit Manager also has direct access to the Chief Executive who carries the responsibility for the proper management of their Council and for ensuring that the principles of good governance are reflected in sound management arrangements and to the Director of Finance who has responsibility for maintaining an adequate and effective system of Internal Audit within Uttlesford District Council, as the authority’s Chief Finance Officer (S151 Officer).

Where it is considered necessary to the proper discharge of Internal Audit function, the Audit Manager has direct access to elected Members of the Council and in particular those who serve on committees charged with governance (i.e. the GAP Committee).

The Audit Manager will have unrestricted access to, and communicate and interact directly with the GAP Committee, including in private meetings without management present.

To establish, maintain and assure that Uttlesford District Council’s Internal Audit section has sufficient authority to fulfil its duties, the GAP Committee will:

- Receive Internal Audit’s charter
- Receive the risk-based audit plan
- Receive Internal Audit’s budget and resource plan
- Receive communications from the Audit Manager on Internal Audit’s performance relative to its plan and other matters, such as significant findings and/or emerging risks.
- Approve decisions regarding the appointment and removal of the Audit Manager
- Make appropriate enquiries of management and the Audit Manager to determine whether there is inappropriate scope or resource limitations.

The GAP Committee authorises Internal Audit to:

- Have full, free and unrestricted access to all functions, records, property and personnel pertinent to carrying out any engagement, subject to accountability for confidentiality and safeguarding of records and information.
- Allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques required to accomplish audit objectives and issue reports.
- Obtain assistance from the necessary personnel of Uttlesford District Council as well as other specialised services from within or outside of the Council in order to complete the engagement.

### Independence and objectivity

The Audit Manager will ensure that Internal Audit remains free from all conditions that threaten the ability of Internal Auditors to carry out their responsibilities in an unbiased manner, including matter of audit selection, scope, procedures, frequency, timing and report content. If the Audit Manager determines that independence or objectivity may be impaired in fact or appearance, the details of impairment will be disclosed to appropriate parties.

Internal Auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively. Internal Auditors will have no direct operational responsibility or authority over any of the activities audited. Accordingly, they will not implement internal controls, develop procedures, install systems, prepare records, or engage in any other activity that may impair their judgment, including:

- Assessing specific operations for which they had responsibility within the previous year (with the exception of follow ups)
- Performing any operational duties for Uttlesford District Council or its affiliates.
- Initiating or approving transactions external to Internal Audit
- Directing the activities of any Uttlesford District Council employee not employed by Internal Audit, except to the extent that such employees have been appropriately assigned to auditing teams or to otherwise assist Internal Auditors.

Where the Audit Manager has, or is expected to have, roles and/or responsibilities that fall outside of Internal Audit, safeguards will be established to limit impairments to independence or objectivity.

Internal Auditors, including the Audit Manager, will:

- Disclose any impairment of independence or objectivity in fact or appearance, to appropriate parties.
- Exhibit professional objectivity in gathering, evaluating and communicating information about the activity or process being examined.
- Make balanced assessments of all available and relevant facts and circumstances.
- Take necessary precautions to avoid being unduly influenced by their own interests or by others in forming judgements.

The Audit Manager will confirm to the GAP Committee, at least annually, the organisational independence of Internal Audit.

The Audit Manager will disclose to the GAP Committee any interference and related implications in determining the scope of Internal Auditing, performing work and/or communicating results.

### Scope of Internal Audit Activities

The scope of Internal Audit activities encompasses, but is not limited to, objective examinations of evidence for the purpose of providing independent assessments to the GAP Committee, management and outside parties (e.g. External Audit) on the adequacy and effectiveness of governance, risk management, and control process for Uttlesford District Council. The Audit Manager is also responsible for the delivery of an annual audit opinion and report that can be used by the Council to inform its governance statement. The annual opinion will conclude on this overall adequacy and effectiveness of the organisation's framework of governance, risk management and control, based upon:

- A summary of internal audit work carried out
- Follow up on the implementation of recommendations



- Any significant governance issues as reported within the Council's Annual Governance Statement
- The annual review of the effectiveness of Internal Audit (see QAIP)

A range of Internal Audit services are provided to form the annual opinion. The approach is determined by the Audit Manager and will depend on the level of assurance required, the significance of the objectives under review to the organisation's success, the risks inherent in the achievement of objectives and the level of confidence required that controls are well designed and operating as intended. Internal Audit assessments include evaluating whether:

- Risks relating to the achievement of Uttlesford District Council's strategic objectives are appropriately identified and managed
- The actions of Uttlesford District Council's employees, senior management and contractors are in compliance with the Council's policies, procedures and applicable laws, regulations and governance standards
- The results of operations or programme are consistent with established goals and objectives
- Operations or programmes are being carried out effectively and efficiently
- Established processes and systems enable compliance with the policies, procedures, laws and regulations that could significantly impact Uttlesford District Council
- Information and the means used to identify, measure, analyse, classify and report such information are reliable and have integrity
- Resources and assets are acquired economically, used efficiently and protected adequately.

In accordance with the annual audit plan, auditors will plan and evaluate their work so as to have a reasonable expectation of detecting fraud and identifying any significant weaknesses in internal controls.

Internal Audit may perform consulting activities (that is, provide independent advice and guidance to management on governance, risk management and control issues) as appropriate for the organisation. It may also evaluate specific operations at the request of the GAP Committee or management, as appropriate.

The Audit Manager will report periodically to senior management and the GAP Committee regarding:

- Internal Audit's purpose, authority and responsibility
- Internal Audit's plan and performance relative to its plan
- Internal Audit's conformance with the IIA's Code of Ethics and Standards and action plans to address any significant conformance issues
- Significant risk exposure and control issues including fraud risks, governance issues, and other matters requiring the attention of, or requested by the GAP Committee.
- Results of audit engagements or other activities
- Resource requirements
- Any response to risk by management that may be unacceptable to Uttlesford District Council.

The Audit Manager also co-ordinates activities where possible and considers relying upon the work of other internal and external assurance and consulting service providers as needed. Internal Audit may perform advisory and related client service activities, the nature and scope of which will be agreed with the client, provided Internal Audit does not assume management responsibility.

Opportunities for improving the efficiency of governance, risk management and control processes may be identified during engagements. These opportunities will be communicated to the appropriate level of management.

## Responsibility

The Audit Manager has the responsibility to:

- Submit at least annually, to senior management and GAP Committee a risk based Internal Audit plan for review.
- Communicate to senior management and the GAP Committee the impact of resource limitations on the

Internal Audit plan.

- Review and adjust the Internal Audit plan, as necessary, in response to changes to Uttlesford District Council's operations, risks, programmes, systems and controls.
- Communicate to Senior Management and the GAP Committee any significant interim changes to the Internal Audit plan
- Ensure each engagement of the Internal Audit plan is executed, including the establishment of objectives and scope, the assignment of appropriate and adequately supervised resources, the documentation of work programmes and testing results, and the communication of engagement results with applicable conclusions and recommendations to appropriate parties.
- Follow up on engagement findings and corrective action, and report periodically to senior management and the GAP Committee any corrective actions not effectively implemented.
- Deliver an annual audit opinion and report that can be used by the Council to inform its governance statement. The annual opinion will conclude on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.
- Ensure the principles of integrity, objectivity, confidentiality and competency are applied and upheld.
- Ensure Internal Audit collectively possesses or obtain the knowledge, skills and other competencies needed to meet the requirements of the Internal Audit charter.
- Ensure trends and emerging issues that could impact Uttlesford District Council are considered and communicated to senior management and the GAP Committee as appropriate.
- Establish and ensure adherence to Uttlesford District Council's relevant policies and procedures, unless such policies and procedures conflict with the Internal Audit Charter. Any such conflicts will be resolved or otherwise communicated to senior management and the GAP Committee
- Ensure conformance of Internal Audit with the Standards.

### Internal Audit Plan and Resources

Internal Audit services are provided by internal council employees. The Assistant Director of Governance and Legal Services will provide the Audit Manager with the resources necessary to fulfil the Council's requirements and expectations as to the robustness and scope of the Internal Audit opinion.

At least annually, the Audit Manager will submit to senior management and the GAP Committee an Internal Audit plan for review, including risk assessment criteria. The Internal Audit plan will include timing as well as budget and resource requirements for the next financial year. The Audit Manager will communicate the impact of resource limitations and significant interim changes to senior management and the GAP Committee. Senior Management and the GAP Committee will be advised where, for whatever reason, Internal Audit is unable to provide assurance on any significant risks within the timescale envisaged by the risk assessment process.

The Internal Audit plan will be developed based on a prioritisation of the potential audit activities across the Council using a risk-based methodology, including input of senior management and the GAP Committee. Prior to submission to the GAP Committee, the plan will be discussed with appropriate senior management. Significant matters that jeopardise the delivery of the plan or require changes to the plan will be identified, addressed and reported to senior management and the GAP Committee. The risk-based plan must take in to account the requirement to produce an annual Internal Audit opinion and the assurance framework.

The Audit Manager will be responsible for delivery of the plan and will ensure that the Internal Audit service has access to an appropriate range of knowledge, skills, qualifications and experience required to deliver the audit plan. The plan will be kept under review to ensure it remains responsive to the changing priorities and risks of the Council.

If the Audit Manager, the GAP Committee or Senior Management considers that the scope or coverage of Internal Audit is limited in any way, or the ability of Internal Audit to deliver a service consistent with the Standards is prejudiced, they will advise the Assistant Director of Governance and Legal Services accordingly.

The Audit Manager must seek approval from the GAP Committee for any significant additional consulting activities not already included in the audit plan, prior to accepting the engagement.

## Reporting and monitoring

For each audit assignment, terms of reference are developed and agreed with the client setting out the scope of the audit. At the completion of the audit, a written report is produced which provides an audit opinion/assurance statement on the control environment in place. The Internal Audit report will include management's response and corrective action to be taken regarding the specific findings and recommendations. Management's response will also include a timetable for anticipated completion of action to be taken and an explanation for any corrective action that will not be implemented.

Internal Audit may also undertake work which does not contribute explicitly to the overall audit opinion. These may include certification of grant claims or consulting activities where Internal Audit provide independent and objective advice and guidance to management on risk and control issues within individual systems to improve those systems and processes where necessary. Where such work is undertaken, this will be set out as part of Internal Audit's annual report. In order to protect Internal Audit's independence and minimise the impact on the delivery of the overall plan, the Audit Manager will give due consideration to the appropriateness of undertaking such work.

Internal Audit will also be responsible for appropriate follow-up on engagement findings and recommendations. All significant findings will remain open until cleared.

A summary of Internal Audit findings, as well as follow ups will be communicated to senior management and the GAP Committee via interim and annual audit reports. Any significant emerging risks which arise in year will be reported as they occur.

## Quality Assurance and Improvement Programme (QAIP)

The Chartered Institute of Internal Auditors (IIA) sets out mandatory Core Principles, which taken as a whole, articulate internal audit effectiveness. For an internal audit function to be considered effective and achieve its mission, all Principles must be present and operating effectively:

1. Demonstrates integrity
2. Demonstrates competence and due professional care
3. Is objective and free from undue influence
4. Aligns with the strategies, objectives and risks of the organisation
5. Is appropriately positioned and adequately resourced
6. Demonstrates quality and continuous improvement
7. Communicates effectively
8. Provides risk-based assurance
9. Is insightful, proactive and future-focused
10. Promotes organisational improvement

Internal Audit will maintain a QAIP that covers all aspects of the Internal Audit activity. The program will include an evaluation of Internal Audit's conformance with the above Principles, the Standards and an evaluation of whether Internal Auditors apply the IIA's Code of Ethics. The program will also assess the efficiency and effectiveness of Internal Audit and identify opportunities for improvement.

In addition, the Audit Manager will communicate to senior management and the GAP Committee on Internal Audit's (QAIP), including results of ongoing internal self-assessments and external assessments conducted at least every five years by a qualified, independent assessor from outside of Uttlesford District Council.

Any instances of non-conformance with the Standards will be included in the annual Internal Audit report. If there is significant non-conformance, this will be included in the Council's Annual Governance Statement.

## Signatures:

**Audit Manager:** Elizabeth Brooks

**Chief Executive:**

**Chair of GAP Committee:**

# Agenda Item 4

<b>Committee:</b>	Governance, Audit and Performance Committee	<b>Date:</b>	Wednesday, 30 March 2022
<b>Title:</b>	Counter Fraud & Corruption Strategy 2022 and Action Plan		
<b>Report Author:</b>	Elizabeth Brooks, Internal Audit Manager EBrooks@uttlesford.gov.uk		

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## Summary

1. Public sector organisations have a responsibility to embed effective standards for countering fraud and corruption in their organisations. This supports good governance and demonstrates effective financial stewardship and strong public financial management.
2. Since the Counter Fraud strategy and associated policies were last updated in 2019, CIPFA have reported that public services are more vulnerable than ever to criminal activity. We also know that the pandemic and other global/national issues mean risks will continue to remain high for fraud and economic crime. Given also the various changes in personnel across the Council since 2019, it is therefore a pertinent opportunity to review, refresh and update the Council's approach to Counter Fraud to ensure it is in line with best practice, CIPFA's guidance on Managing the Risk of Fraud and Fighting Fraud and Corruption Locally.
3. The 2022 Counter Fraud Strategy should encompass key principles such as acknowledging the responsibility for countering fraud and corruption, identification of fraud and corruption risks, provision of resources to implement the strategy and the action to be taken in response to fraud and corruption.

## Recommendations

1. GAP are requested to note the content of this report and adopt the Counter Fraud and Corruption Strategy, as well as note and approve the corresponding action plan for its delivery during 2022/23.

## Financial Implications

2. None

## Background Papers

3. None

**Impact**

4.

Communication/Consultation	The Counter Fraud Working Group reviewed and agreed the Strategy and Action Plan. CMT also agreed the Strategy and Action Plan on 2 <sup>nd</sup> March 2022.
Community Safety	None
Equalities	None
Health and Safety	None
Human Rights/Legal Implications	The aim of this Strategy is to minimise the risk of fraud and corruption (as defined in law) and its impact.
Sustainability	None
Ward-specific impacts	None
Workforce/Workplace	None

**Situation**

5. The Council’s current (2019) Counter Fraud and Corruption Strategy encompasses a suite of sub-policies including:
  - Fraud Response Plan
  - Bribery Act Policy
  - Prevention of Money Laundering Procedures
  - Whistleblowing Policy
  - Gifts and Hospitality Guidance
  - Council Tax, Business Rates & Local Council Tax Support Counter Fraud Policy
  - Tenancy Fraud Policy
  - Prosecution Policy
6. By adopting the updated 2022 strategy, GAP acknowledge the threats of fraud and corruption and the harm they can cause to the organisation, its aims and objectives and to its service users, as well as the importance of a culture that is resilient to the threats of fraud and corruption and aligns to the principles of good governance.
7. Supplementing the Strategy is an action plan which sets out how Counter Fraud Strategy will be delivered over the next year to March 2023, and by whom. A

key part of this governance and delivery will be the Council's Counter Fraud Working Group who will provide operational oversight of the Council's counter-fraud activities across all areas of the Council, including those specifically recognised as high-risk areas i.e. Revenues, Benefits, Internal Audit, HR, Cyber Security/Information Governance, Democratic Services, Finance, Procurement, Housing, Insurance and Risk.

8. Work to September 2022 includes:

- Undertaking Council-wide Fraud Risk Assessment and reviewing any mitigating actions required arising from the assessment.
- Developing a new Whistleblowing Policy and corresponding Management Procedure.
- Producing a revised Fraud Response Plan aligned to new Counter Fraud and Corruption Strategy and including specialist fraud areas i.e., Tenancy Fraud, Council Tax. Prevention of Money Laundering.
- Collating NFI and Transparency Code statistics and developing an NFI operations protocol to ensure we are maximising the benefits of the exercises and participating in the most efficient manner.
- Briefing staff on their role and responsibility in preventing and detecting fraud and publicising the new suite of policies.
- Developing and refreshing training and awareness activities for staff and Members to underpin understanding of anti-fraud and corruption responsibilities.

9. Bi-annual updates on progress against the action plan will be provided to CMT and GAP in September 2022 and March 2023.

**Risk Analysis**

10.

Risk	Likelihood	Impact	Mitigating actions
Successful attempts of fraud and/or corruption may lead to significant financial loss, service disruption and/or reputational damage.	2	3	Delivery of actions in Action Plan to support the Council's Counter Fraud Strategy which aligns to Fighting Fraud and Corruption Locally best practice and strengthens the Council's resilience against fraud.

- 1 = Little or no risk or impact
- 2 = Some risk or impact – action may be necessary.
- 3 = Significant risk or impact – action required
- 4 = Near certainty of risk occurring, catastrophic effect or failure of project.



# UTTLESFORD DISTRICT COUNCIL

## COUNTER FRAUD AND CORRUPTION STRATEGY 2022-2024

## Contents

<b>Foreword</b> .....	3
<b>Aim of the Counter Fraud and Corruption Strategy</b> .....	4
<b>Definitions</b> .....	4
<b>Stakeholders</b> .....	5
<b>Principles and Objectives</b> .....	7
<b>Govern</b> .....	8
<b>Acknowledge</b> .....	8
<b>Prevent</b> .....	9
<b>Pursue</b> .....	9
<b>Protect</b> .....	10
<b>Monitoring &amp; Review</b> .....	10
<b>Anti-Bribery and Corruption Policy</b> .....	11



## Foreword

*We are the custodians of many millions of pounds of tax payers' monies, and the holders of a wide range of statutory powers affecting the freedoms and lives of individuals and businesses alike, and so the propriety of our financial and operational activities is a top priority. Not only do we need to make sure that our own behaviours are above reproach, but we need to acknowledge that we operate in a complex world, doing business with thousands of individuals and companies, themselves often with complex supply chains. That's why our strategy to address fraud and corruption focuses both on personal behaviours and systems, internally to our elected members and staff, and externally to our fee and tax-paying residents and businesses to our supply chains and to our investments, ensuring appropriate levels of good governance, assurance, intelligence and checks & balances.*

*The UK has a proud record of selfless good governance at all levels of government, with shameful exceptions few and far between. This reputation is hard earned and precious guarded, and is one in Uttlesford we must strive continuously to remain worthy of. We fully commit to those efforts.*

**Peter Holt, Chief Executive**

**Chair of GAP**

## Aim of the Counter Fraud and Corruption Strategy

The aim of this strategy is to minimise the risk of fraud and corruption and its impact, and ultimately to protect the public purse and Uttlesford Council services for its residents.

It also ensures that the Council's internal control measures are effective in either preventing fraud and corruption or where this isn't possible, that a consistent and effective approach to tackling fraud and corruption is in place. Robust investigations will be undertaken in line with legislation and best practice, and appropriate action taken where necessary.

## **Definitions**

### Fraud

A person can be found criminally in breach of the [Fraud Act 2006](#) if they have acted dishonestly with the intention of making a gain for themselves or another, or causing a loss (or risk of a loss) to another by:

- False representation
- Failing to disclose information to a third party where they under a legal duty to do disclose such information
- Abuse of position, where they are expected to safeguard the financial interests of another person and abuses that position.

Other main offences under the Act include:

- Making or supplying/possession of articles for use in frauds
- Obtaining services dishonestly

### Theft

The [Theft Act 1968](#) states that a person is guilty of **theft** if they dishonestly appropriate property belonging to another, with the intention of permanently depriving the other of it.

### Bribery and Corruption

[Bribery Act 2010](#) defines **bribery** as financial or other advantage that is offered, requested or accepted with the intention of inducing or rewarding the improper performance of a relevant function. Section 7 of the Act also sets out the corporate offence of failing to prevent bribery.

**Corruption** is about improper conduct or the performance of a function or activity contrary to an expectation that the person concerned would act in good faith or impartially, or in accordance with a position of trust.

## Stakeholders

All of the council's stakeholders can assist with being our first line of defence against attempts of fraud and corruption by:

- Being alert to the possibility of fraud and corruption and raise any concerns through the Council's Whistleblowing Policy at the earliest opportunity
- Fulfilling any legal and regulatory responsibilities
- Specialist knowledge to help identify and control fraud risk
- Input into the detection and investigation of fraud
- To assist in the reduction of fraud

**More detailed responsibilities are outlined in the following table:**

Stakeholder	Responsibility
<b>All employees</b>	Comply with the Council's relevant policies and procedures including code of conduct, financial rules, procurement procedures, conflicts of interest, as well as meet standards set by professional bodies to which they belong.
<b>Councillors</b>	Comply with Council's relevant policies and procedures including constitution, code of conduct, financial rules, procurement procedures, conflicts of interest.
<b>Governance, Audit and Performance Committee</b>	Approve and promote the Counter Fraud Strategy and receive reports relating to the Council's Counter Fraud activity, ensuring that resources are focussed on the Council's highest risk areas.
<b>Section 151 Officer (Statutory Duty)</b>	Section 151 of the Local Government Act 1972 requires local authorities to make arrangements for the proper administration of their financial affairs and appoint a S151 Officer, also known as a Chief Financial Officer (CFO), to have responsibility for those arrangements.
<b>Monitoring Officer/Assistant Director Governance and Legal (Statutory Duty)</b>	Local Government and Housing Act 1989 requires the Monitoring Officer to report on matters they believe to be illegal or amount to maladministration, to be responsible for matters relating to the conduct of councillors and officers and, to be responsible for the operation of the council's constitution. Also acts as the Council's nominated Money Laundering Reporting Officer (MLRO)
<b>Chief Executive and CMT (Directors and Assistant Directors)</b>	Approve and promote the Counter Fraud Strategy and receive reports relating to the Council's Counter Fraud activity, ensuring that resources are focussed on the Council's highest risk areas.  Ensure that service managers are fulfilling their anti-fraud responsibilities (see SMT).

Stakeholder	Responsibility
<b>SMT (Senior Managers)</b>	<p>Establish and support an anti-fraud culture in their services.</p> <p>Ensure employees are aware of relevant policies and procedures relating to anti-fraud and bribery, code of conduct etc</p> <p>Adopt a robust control environment as well as ensuring any internal audit recommendations are implemented promptly.</p> <p>Managers of specific high-risk areas will form part of CFWG (see below) to ensure effective co-ordination and liaison in counter-fraud activity.</p> <p>Ensure that NFI (National Fraud Initiative) data matches are reviewed and investigated, where applicable and respond to enquiries from other matched bodies.</p> <p>Provide mandatory fraud statistics where applicable to meet Transparency Code requirements.</p>
<b>Counter Fraud Working Group (CFWG)</b>	<p>The Counter Fraud Working Group (CFWG) will provide operational oversight of the Council's counter-fraud activities across all areas of the Council, including those specifically recognised as high-risk areas.</p>
<b>Audit Manager</b>	<p>Chair of CFWG and highlight emerging fraud risks to CMT.</p> <p>Provide annual report of Cross-Council Counter Fraud activity to CMT and GAP.</p> <p>Provide investigative services to allegations of corporate fraud.</p> <p>Develop an annual risk-based approach to internal audit coverage with consideration of fraud risks and controls in line with its Internal Audit Charter.</p> <p>Provide anti-fraud controls assurance to CMT and GAP through internal audit reporting.</p>
<b>IT and Information Governance</b>	<p>Deployment of procedures and technical controls to minimise information security risks</p>
<b>Human Resources</b>	<p>Provide associated Council Policy and Training framework to support awareness of, and compliance with the strategy.</p>
<b>External Audit</b>	<p>In line with International Standard on Auditing (UK) 240, External Audit are responsible for obtaining reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error.</p>
<b>Contractors and Partners</b>	<p>Should have adequate systems and controls to ensure the prevention and detection of fraud and corruption.</p>

## PRINCIPLES AND OBJECTIVES

This strategy is based on guidance and best practice relating to fraud and corruption in the public sector including:

[CIFAS Fighting Fraud and Corruption Locally 2020](#)

[CIPFA Code of Practice on Managing the Risk of Fraud and Corruption](#)

Providing an outline for a coordinated response to fraud and corruption perpetrated against local authorities with the support of those at the top, Fighting Fraud and Corruption Locally (FFCL) sets out **five pillars of activity**:

## PROTECTING ITSELF AND ITS RESIDENTS

Recognising the harm that fraud can cause in the community. Protecting itself and its residents from fraud.

### GOVERN

Having robust arrangement and executive support to ensure anti-fraud, bribery and corruption measures are embedded throughout the organisation.

### ACKNOWLEDGE

Accessing and understanding fraud risks.  
Committing the right support and tackling fraud and corruption.  
Demonstrating that it has a robust anti-fraud response.  
Communicating the risks to those charged with governance.

### PREVENT

Making the best use of information and technology.  
Enhancing fraud controls and processes.  
Developing a more effective anti-fraud culture.  
Communicating its activity and successes.

### PURSUE

Prioritise fraud recovery and use of civil sanctions.  
Developing capability and capacity to punish offenders.  
Collaborating across geographical and sectoral boundaries.  
Learning lessons and closing the gaps.

## GOVERN

Those who are charged with governance support the activity by ensuring that there are robust arrangements and executive support to ensure counter fraud, bribery and corruption measures are embedded throughout the organisation.

The internal arrangements that are put in place should be communicated throughout the organisation and publicly available to demonstrate the culture and commitment to preventing fraud

UDC will demonstrate this by:

- ✓ *Developing a counter fraud and corruption strategy applying to all aspects of the Council's activities which will be communicated throughout the Council and acknowledged by those charged with governance.*
- ✓ *Assessing its fraud and corruption risks, have an action plan to deal with them and regularly report to CMT and Members.*
- ✓ *Presenting an annual report to CMT and GAP to compare against FFCL 2020.*
- ✓ *Briefing CMT and GAP Committee on fraud risks and mitigation.*
- ✓ *CMT and GAP Committee supporting counter fraud work to ensure that it is appropriate in terms of fraud risk and resources.*
- ✓ *Scrutinising weaknesses revealed by instances of proven fraud and corruption and feed back to departments to fraud proof systems.*

## ACKNOWLEDGE

In order to create a counter fraud response UDC must acknowledge and understand fraud risks and then demonstrate this by committing the right support and appropriate resource to tackling fraud.

This means undertaking a risk assessment of fraud areas and vulnerabilities, having a plan to address it, and have access to resources with the right capabilities and skills.

UDC will demonstrate this by:

- ✓ *Undertaking an assessment against the risks and horizon scanning of future potential fraud and corruption risks. This assessment will include the understanding of the harm that fraud may do in the community.*
- ✓ *Specifically considering the risks of fraud and corruption in the Council's overall risk management process.*

## PREVENT

Fraud can be prevented and detected by making better use of information and technology, enhancing fraud controls and processes and developing a more effective anti-fraud culture.

UDC will demonstrate this by:

- ✓ *Putting in place arrangements to promote and ensure probity and propriety in the conduct of its activities and prevent and detect fraud and corruption as well as a mechanism for ensuring that this is effective and is reported to CMT and GAP Committee.*
- ✓ *Putting in place arrangements for monitoring compliance with standards of conduct across the Council covering: Codes of conduct including behaviour for counter fraud, anti-bribery and corruption, Register of Interests, Register of gifts and hospitality.*
- ✓ *Undertaking recruitment vetting of staff prior to appointment by risk assessing posts and undertaking the checks recommended.*
- ✓ *Ensuring that there is a zero-tolerance approach to fraud and corruption and independent whistle-blowing policy which can also be accessed by contractors and third parties, is monitored for take up and can show that suspicions have been acted upon without discrimination.*
- ✓ *Consulting counter fraud staff to review new policies, strategies and initiatives across departments and this activity will be reported to CMT and GAP.*
- ✓ *Ensuring the fraud response plan covers all areas of counter fraud work and is linked to the audit plan and communicated to CMT and GAP Committee.*
- ✓ *Ensuring that the Council actively takes part in mandatory NFI exercises and promptly takes action arising from it.*
- ✓ *Publicise successful cases of proven fraud/corruption to raise awareness.*

## PURSUE

Punishing fraudsters and recovering losses by prioritising the use of civil sanctions, developing capability and capacity to investigate fraudsters and developing a more collaborative and supportive law enforcement response on sanctions and collaboration.

UDC will demonstrate this by:

- ✓ *Reporting statistics maintained by the Counter Fraud team which cover all areas of activity and outcomes.*
- ✓ *Developing a programme of proactive counter fraud work which covers risks identified in the fraud risk assessment.*
- ✓ *Collaborating with other Council services and external enforcement agencies, encouraging a corporate approach and co-location of enforcement activity*
- ✓ *Undertaking prevention measures and projects using data analytics where possible*
- ✓ *Ensuring the Counter Fraud team have unfettered access to premises and documents for the purposes of counter fraud investigation.*
- ✓ *Ensuring that there are professionally trained and accredited staff for counter fraud work, with adequate knowledge in all areas of the Council and the counter fraud team has access to specialist staff for surveillance, computer forensics, asset recovery and financial investigations where required.*

## PROTECT

UDC will protect public funds, protecting the Council from fraud and cyber-crime and also protecting itself from future frauds as well as protecting against serious and organised crime, protecting individuals from becoming victims of crime and protecting against the harm that fraud can do to the community.

UDC will demonstrate this by:

✓ *Assessing fraud resources proportionately to the risk the Council faces and are adequately resourced.*

✓ *Develop an annual fraud plan which is agreed by CMT and GAP Committee, reflecting resources mapped to risks and arrangements for reporting outcomes. This plan covers all areas of the Council's activities including those undertaken by contractors and third parties or voluntary sectors.*

## MONITORING AND REVIEW

UDC will consider its performance against each of the following key themes in line with FFCL:

**Culture** – creating a culture where fraud and corruption are unacceptable and that is measurable

**Capability** – assessing the full range of fraud risks and ensuring that the range of counter fraud measures deployed is appropriate

**Capacity** – deploying the right level of resources to deal with the level of fraud risk that is monitored by those charged with governance

**Competence** – having the right skills and standards commensurate with the full range of counter fraud and corruption activity

**Communication** – raising awareness internally and externally, deterring fraudsters, sharing information, celebrating successes

**Collaboration** – working together across internal and external boundaries: with colleagues, with other local authorities, and with other agencies; sharing resources, skills and learning, good practice and innovation, and information



## **ANTI-BRIBERY AND CORRUPTION**

The Council will follow the guidance issued by the [Ministry of Justice](#) on compliance with the Bribery Act. In particular, it will take account of the six principles set out in the guidance as part of ensuring a robust and effective anti-bribery approach.

### **Proportionate Procedures**

The procedures to prevent bribery by persons should be proportionate to the bribery risks faced and to the nature, scale and complexity of the Council's activities. They should also be clear, practical, accessible, effectively implemented and enforced

### **Top Level Commitment**

The Corporate Management Team is committed to preventing bribery by persons associated with the Council and to fostering a culture in which bribery is never acceptable. A report on the Bribery Act 2010 and the introduction of this policy will be approved by the Governance, Audit and Performance Committee.

### **Risk Assessment**

The nature and extent of the Council's exposure to external and internal risks of bribery will be assessed as part of the Council's risk management process. Any risk assessment is intended to be an on-going process based on regular communication and review.

### **Due Diligence**

A proportionate and risk-based approach will be taken in respect of persons and other organisations that perform services for or on behalf of the Council. Due diligence will include an evaluation of the background, experience and reputation of business partners. The transactions will be properly monitored, and written agreements and contracts will provide references to the Bribery Act 2010 and this policy. Reciprocal arrangements may be required for business partners to have their own policies in place. They will be advised of the Council's policy and be expected to operate at all times in accordance with such policy.

### **Communication (including training)**

The Council will ensure that this policy and other related policies and procedures are embedded in the Council's working arrangements through appropriate communication, including training, which is proportionate to the risks the Council faces. The Council's induction programme will include reference to the Bribery Act 2010 and this policy.

### **Monitoring and Review**

This policy, control arrangements, risk management processes and other related policies and procedures designed to prevent bribery and corruption will be monitored, reviewed and improved where necessary on a regular basis. All incidents of bribery or suspected bribery will be reported to GAP Committee.



# UTTLESFORD DISTRICT COUNCIL

## COUNTER FRAUD AND CORRUPTION STRATEGY 2022-2024

### ACTION PLAN

## Counter Fraud and Corruption Strategy and Policy – Action Plan

Action Ref	Action	CMT Sponsor	Service Manager	Target Start Date	Target Completion Date
<b>GOVERN: Having robust arrangements and executive support to ensure anti-fraud, bribery and corruption measures are embedded throughout the organisation.</b>					
<b>G1</b>	<b>Develop a Counter Fraud and Corruption Strategy which will be communicated throughout the Council and acknowledged by those charged with governance.</b>				
<b>ABC Policy</b>	<b>CMT and GAP are committed to preventing bribery by persons associated with the Council and to fostering a culture in which bribery is never acceptable.</b>				
G1.1	<i>Produce Counter Fraud and Corruption Strategy</i>	P Holt	E Brooks	Dec 21	Feb 22
G1.2	<i>Review by Counter Fraud Working Group</i>				Feb 22
G1.3	<i>Review and approval by CMT</i>				Mar 22
G1.4	<i>Review and approval by GAP</i>				Mar 22
<b>G2</b>	<b>Assess the Council's fraud and corruption risks, have an action plan to deal with them and regularly report to CMT and Members.</b>				
<b>ABC Policy</b>	<b>The nature and extent of the Council's exposure to external and internal risks of bribery will be assessed as part of the Council's risk management process. Any risk assessment is intended to be an on-going process based on regular communication and review.</b>				
G2.1	<i>Undertake a risk assessment of the Council's activities susceptible to fraud and/or corruption</i>	P Holt	E Brooks	Apr 22	May 22
G2.2	<i>Review and monitor including any additional actions required.</i>		CFWG	Ongoing	
G2.3	<i>Brief CMT and GAP Committee on fraud risks and mitigation through Counter Fraud Annual Report</i>		E Brooks	Jun 22	Sep/Mar thereafter
<b>G3</b>	<b>Present an annual report to CMT and GAP to compare the Council's progress against FFCL 2020 and Counter Fraud and Corruption Strategy</b>				
<b>G4</b>	<b>CMT and GAP review annual report to ensure that the Counter Fraud and Corruption Strategy is appropriate in terms of its fraud risk and resources</b>				
<b>G5</b>	<b>Scrutinise weaknesses revealed by instances of proven fraud and corruption and feed back to departments to fraud proof systems.</b>				
G5.1	<i>Where fraud is identified, a report will be written outlining weaknesses which led to its perpetration and recommendations made to improve the control framework.</i>	P Holt	E Brooks	Ad hoc (updates in annual reporting cycle)	

Action Ref	Action	CMT Sponsor	Service Manager	Target Start Date	Target Completion Date
G5.2	Follow up to be undertaken to assess the progress of implementation of recommendations to assess improvement of the control framework.	P Holt	E Brooks	Ad hoc (updates in annual reporting cycle)	
<b>ACKNOWLEDGE: Accessing and understanding fraud risks; Committing the right support and tackling fraud and corruption; Demonstrating that it has a robust anti-fraud response; Communicating the risks to those charged with governance.</b>					
<b>A1</b>	<b>Undertake an assessment against the internal and external risks and horizon scan future potential fraud and corruption risks. Specifically consider the risks of fraud and corruption in the Council's overall risk management process.</b>				
A1.1	Undertake a risk assessment of the Council's activities susceptible to fraud and/or corruption.	P Holt	E Brooks	Apr 22	May 22
A1.2	Ascertain the extent to which fraud and corruption risks is included within service planning and service risk registers.	ALL	SMT	Apr 22	May 22
A1.3	Review and monitor including any additional actions required.		CFWG	Ongoing	
A1.4	Brief CMT and GAP Committee on fraud risks and mitigation through Counter Fraud Annual Report	P Holt	E Brooks	Jun 22	Sep/Mar thereafter
<b>PREVENT: Making the best use of information and technology; Enhancing fraud controls and processes; Developing a more effective anti-fraud culture; Communicating its activity and successes.</b>					
<b>PRE1</b>	<b>Put in place arrangements to promote and ensure probity and propriety in the conduct of activities and prevent and detect fraud and corruption and for monitoring compliance with standards of conduct across the Council covering: Codes of conduct including behaviour for counter fraud, anti-bribery and corruption, Register of Interests, register of gifts and hospitality, as well as a mechanism for ensuring that this is effective and reported to CMT and GAP Committee.</b>				
<b>ABC Policy</b>	<b>The procedures to prevent bribery by persons will be proportionate to the bribery risks faced and to the nature, scale and complexity of the Council's activities. They will be clear, practical, accessible, effectively implemented and enforced, and embedded in the Council's working arrangements through appropriate communication, including training. The policy, control arrangements, risk management processes and other related policies and procedures designed to prevent bribery and corruption will be monitored, reviewed and improved where necessary on a regular basis.</b>				
PRE1.1	Remind all staff and Members of their role and responsibility in preventing and detecting fraud through promotion of the Counter Fraud and Corruption Strategy.	ALL	SMT	Jul 22	Ongoing
PRE1.2	The roles within the Council (whether a Member, directly employed member of staff, agency, interim, contractor or consultant) most at risk of bribery and corruption will be identified and risk assessed by considering levels of seniority, budgetary responsibility, influences over procurement arrangements and the general nature of their duties.	ALL	E Brooks	Apr 22	May 22

Action Ref	Action	CMT Sponsor	Service Manager	Target Start Date	Target Completion Date
PRE1.3	<i>Remind service managers of their responsibility in monitoring these roles to ensure transparency over decision, and any conflicts or failures to disclose are managed appropriately.</i>	ALL	P Holt	Jul 22	Ongoing
PRE1.4	<i>Develop training and awareness activities for new staff and Members (through induction) and existing staff and Members (through refresher training) to underpin understanding of anti-fraud and corruption responsibilities.</i>	R Auty	E Brooks/ N Roberts	May 22	Sep 22
PRE1.5	<i>Remind service managers of their responsibility for establishing and supporting an anti-fraud culture in their services, ensuring all their team members are aware of relevant policies and procedures relating to anti-fraud and bribery, code of conduct etc and adopting a robust control environment, including ensuring any internal audit recommendations are implemented promptly through inclusion in service plans to be monitored and actions reported locally.</i>	ALL	P Holt	Jul 22	Ongoing
PRE1.6	<i>Independent assurance on the effectiveness of the governance, risk management and control environment relating to fraud and corruption to be provided by Internal Audit.</i>	P Holt	E Brooks	Ongoing	
<b>PRE2</b>	<b>Undertake recruitment vetting of staff prior to appointment by risk assessing posts and undertaking the checks recommended.</b>				
<b>ABC</b>	<b>A proportionate and risk-based approach will be taken in respect of persons and other organisations that perform services for or on behalf of the Council.</b>				
PRE2.1	<i>Review of Safer Recruitment procedures to ensure they mitigate fraud and corruption risks.</i>	R Auty	N Roberts		
PRE2.2	<i>Remind service managers of their responsibility for undertaking due diligence to evaluate the background, experience and reputation of business partners.</i>	ALL	P Holt	Jul 22	Ongoing
PRE2.3	<i>Written agreements and contracts will provide references to the Bribery Act 2010 and the Council's Counter Fraud and Corruption Strategy and the expectation that they will operate at all times in accordance with such policy.</i>	A Knight	A Knight		
<b>PRE3</b>	<b>Ensure that there is a zero-tolerance approach to fraud and corruption and independent whistle-blowing policy.</b>				
<b>ABC</b>	<b>All incidents of bribery or suspected bribery will be reported to GAP Committee.</b>				
PRE3.1	<i>Develop new Whistleblowing Policy</i>	P Holt	E Brooks	Underway	May 22
PRE3.2	<i>Review by Counter Fraud Working Group</i>				May 22
PRE3.3	<i>Review and approval by CMT and GAP</i>				Jun 22
PRE3.4	<i>Produce corresponding Management Procedure</i>			Underway	Jun 22
PRE3.5	<i>Promote awareness of new Policy internally and externally</i>	ALL	SMT	July 22	July 22

Action Ref	Action	CMT Sponsor	Service Manager	Target Start Date	Target Completion Date
PRE3.6	Align training to new Policy and promote refresher training	R Auty	E Brooks/ N Roberts	May 22	Jul 22
PRE3.7	Whistleblowing Team respond in line with Policy and record concerns and outcomes.	P Holt	E Brooks/ N Roberts/ J Reynolds	Ongoing	
PRE3.8	Monitoring Officer will provide regular anonymised report to GAP.	P Holt	J Reynolds		Mar Annually
<b>PRE4</b>	<b>Consult counter fraud staff to review new policies, strategies and initiatives across departments and this activity will be reported to CMT and GAP.</b>				
PRE4.1	Remind service managers that new policies, procedures, strategies etc that may be connected to a fraud and/or corruption risk should be reviewed by the Counter Fraud Working Group for comments/amendments and to inform the Counter Fraud Risk Register.	ALL	P Holt	Jul 22	Ongoing
PRE4.2	Counter Fraud Working Group activity will be included in the Counter Fraud Annual Report to CMT and GAP.	P Holt	E Brooks	Sep 22	Sep/Mar thereafter
<b>PRE5</b>	<b>Ensure the fraud response plan covers all areas of counter fraud work and is linked to the audit plan and communicated to CMT and GAP Committee.</b>				
PRE5.1	Produce Fraud Response Plan aligned to new Counter Fraud and Corruption Strategy and including specialist fraud areas i.e., Tenancy Fraud, Council Tax. Prevention of Money Laundering.	P Holt	E Brooks	Underway	May 22
PRE5.2	Review by Counter Fraud Working Group				May 22
PRE5.3	Review and approval by CMT and GAP				Jun 22
PRE5.4	Promote awareness of new Fraud Response Plan internally and externally	ALL	SMT	July 22	Ongoing
<b>PRE6</b>	<b>Ensure that the Council actively takes part in mandatory NFI exercises and promptly takes action arising from it.</b>				
PRE6.1	Produce an NFI operations protocol outlining roles and responsibilities for partaking in exercises, including prompt review of matches.	P Holt	E Brooks	Aug 22	Sep 22
PRE6.2	Counter Fraud Working Group will review matches to consider any weakness/root causes and update Counter Fraud Risk Register accordingly.	P Holt	CFWG	Ongoing	
<b>PRE7</b>	<b>Publicise successful cases of proven fraud/corruption to raise awareness</b>	P Holt	CFWG	Ad hoc (updates in annual reporting cycle)	

Action Ref	Action	CMT Sponsor	Service Manager	Target Start Date	Target Completion Date
<b>PURSUE:</b> <i>Prioritise fraud recovery and use of civil sanctions; Developing capability and capacity to punish offenders; Collaborating across geographical and sectoral boundaries; Learning lessons and closing the gaps.</i>					
<b>PU1</b>	<b>Reporting statistics maintained by the Counter Fraud team which cover all areas of activity and outcomes.</b>				
PU1.1	<i>Transparency Code and NFI statistics will be collated annually and reported to CMT and GAP.</i>	P Holt	E Brooks	Apr 22	Mar Annually
PU1.2	<i>Statistics will be review by Counter Fraud Working Group to determine any trends/root causes and update Counter Fraud Risk Register accordingly.</i>	P Holt	CFWG	ongoing	
<b>PU2</b>	<b>Developing a programme of proactive counter fraud work which covers risks identified in the fraud risk assessment.</b>				
PU2.1	<i>Internal Audit will align their Internal Audit Annual Plan with Fraud Risk Assessment</i>	J Reynolds	E Brooks	Dec 22	Mar 23
PU2.2	<i>Individual audit scopes will consider the Fraud Risk assessment and consider the prevention and detection of fraud.</i>	J Reynolds	E Brooks	ongoing	
<b>PU3</b>	<b>Collaborating with other Council services and external enforcement agencies, encouraging a corporate approach and co-location of enforcement activity</b>				
PU3.1	<i>Counter Fraud Working Group will meet quarterly in line with its terms of reference and programme of work.</i>	P Holt	E Brooks	Feb 22	Quarterly thereafter
PU3.2	<i>Counter Fraud Working Group activity will be included in the Counter Fraud Annual Report to CMT and GAP.</i>	P Holt	E Brooks	Sep 22	Sep/Mar thereafter
PU3.3	<i>Counter Fraud Working Group to consider engagement plan with external agencies.</i>	P Holt	CFWG	Sep 22	Dec 22
<b>PU4</b>	<b>Undertake prevention measures and projects using data analytics where possible.</b>				
PU4.1	<i>Internal Audit to consider use of data analytics in its annual key financial systems review and other counter fraud work where applicable.</i>	J Reynolds	E Brooks	ongoing	
<b>PU5</b>	<b>Ensure that there are professionally trained and accredited staff for counter fraud work, with adequate knowledge in all areas of the Council and the counter fraud team has access to specialist staff for surveillance, computer forensics, asset recovery and financial investigations where required.</b>				
PU5.1	<i>Skills analysis undertaken to be undertaken by the Counter Fraud Working Group with training needs identified.</i>	P Holt	CFWG	May 22	Jun 22
PU5.2	<i>Training undertaken as required or identified skills gaps to be considered for inclusion in the fraud risk assessment.</i>	P Holt	CFWG	Jul 22	Mar 23

Action Ref	Action	CMT Sponsor	Service Manager	Target Start Date	Target Completion Date
PU5.3	Counter Fraud Working Group to consider engagement plan with external specialist support where required.	P Holt	CFWG	Sep 22	Dec 22
<b>PROTECTING ITSELF AND ITS RESIDENTS: Recognising the harm that fraud can cause in the community. Protecting itself and its residents from fraud.</b>					
<b>PRO1</b>	<b>Assess fraud resources proportionately to the risk the Council faces and are adequately resourced.</b>				
PRO1.1	Resource analysis undertaken to be undertaken by the Counter Fraud Working Group with any gaps identified.	P Holt	CFWG	Sep 22	Dec 22
PRO1.2	Capacity gaps to be considered for inclusion in the fraud risk assessment.	P Holt	CFWG	Sep 22	Dec 22
PRO1.3	Counter Fraud Working Group to consider engagement plan with external support where required.	P Holt	CFWG	Sep 22	Dec 22
<b>PRO2</b>	<b>Develop an annual fraud plan which is agreed by CMT and GAP Committee, reflecting resources mapped to risks and arrangements for reporting outcomes. This plan covers all areas of the Council's activities including those undertaken by contractors and third parties or voluntary sectors</b>				
PRO2.1	Annual fraud plan to be reviewed by Counter Fraud Working Group	P Holt	E Brooks	Dec 22	Mar 23
PRO2.2	Annual fraud plan will be included in the Counter Fraud Annual Report to CMT and GAP.	P Holt	E Brooks	Mar 23	Sep/Mar thereafter



## Action Plan (By Quarter)

Q4 (Jan to Mar 2022)

Action Ref	Action	Service Manager	CFWG	CMT/GAP
G1.1 to 1.4	<i>Produce Counter Fraud and Corruption Strategy, review by CFWG, and approval CMT and GAP</i>	E Brooks	Mar-22	Mar-22

Q1 (Apr to Jun 2022)

Action Ref	Action	Service Manager	CFWG	CMT/GAP
G2.1 & A1.1	<i>Undertake a risk assessment of the Council's activities susceptible to fraud and/or corruption</i>	E Brooks	May 22	
PRE1.2	<i>The roles within the Council (whether a Member, directly employed member of staff, agency, interim, contractor or consultant) most at risk of bribery and corruption will be identified and risk assessed by considering levels of seniority, budgetary responsibility, influences over procurement arrangements and the general nature of their duties.</i>	E Brooks	May 22	
A1.2	<i>Ascertain the extent to which fraud and corruption risks is included within service planning and service risk registers.</i>	SMT	May 22	
G2.2 & A1.3	<i>Review and monitor including any additional actions required.</i>	CFWG	May 22	
G2.3 & A1.4	<i>Brief CMT and GAP Committee on fraud risks and mitigation through Counter Fraud Annual Report</i>	E Brooks		Jun-22
PRE3.1, 3.2, 3.3	<i>Develop new Whistleblowing Policy, review by CFWG, and approval CMT and GAP</i>	E Brooks	May-22	Jun-22
PRE3.4	<i>Produce corresponding Management Procedure</i>	E Brooks	May-22	

Action Ref	Action	Service Manager	CFWG	CMT/GAP
PRE5.1, 5.2, 5.3	<i>Produce Fraud Response Plan aligned to new Counter Fraud and Corruption Strategy and including specialist fraud areas i.e., Tenancy Fraud, Council Tax. Prevention of Money Laundering. review by CFWG, and approval CMT and GAP</i>	E Brooks	May-22	Jun-22
PU1.1	<i>Transparency Code and NFI statistics will be collated annually and reported to CMT and GAP.</i>	E Brooks	May-22	Jun-22
PU1.2	<i>Statistics will be reviewed by Counter Fraud Working Group to determine any trends/root causes and update Counter Fraud Risk Register accordingly.</i>	CFWG	May-22	
PU5.1	<i>Skills analysis undertaken to be undertaken by the Counter Fraud Working Group with training needs identified.</i>	CFWG	May-22 (start)	
PRE1.4	<i>Develop training and awareness activities for new staff and Members (through induction) and existing staff and Members (through refresher training) to underpin understanding of anti-fraud and corruption responsibilities.</i>	E Brooks/ N Roberts	May-22 (start)	
PRE3.6	<i>Align training to new Counter Fraud Strategy and promote refresher training</i>	E Brooks/ N Roberts	May-22 (start)	

### Q2 (Jul to Sep 2022)

Action Ref	Action	Service Manager	CFWG	CMT/GAP
PRE1.1	<i>Remind all staff and Members of their role and responsibility in preventing and detecting fraud through promotion of the Counter Fraud and Corruption Strategy.</i>	P Holt/ CMT/SMT		
PRE1.3	<i>Remind service managers of their responsibility in monitoring these roles to ensure transparency over decision, and any conflicts or failures to disclose are managed appropriately.</i>	P Holt/ CMT/SMT		
PRE1.5	<i>Remind service managers of their responsibility for establishing and supporting an anti-fraud culture in their services, ensuring all their team members are aware of relevant policies and procedures relating to anti-fraud and bribery, code of conduct etc and adopting a robust control environment,</i>	P Holt/ CMT/SMT		

Action Ref	Action	Service Manager	CFWG	CMT/GAP
	<i>including ensuring any internal audit recommendations are implemented promptly through inclusion in service plans to be monitored and actions reported locally.</i>			
PRE2.2	<i>Remind service managers of their responsibility for undertaking due diligence to evaluate the background, experience and reputation of business partners.</i>	P Holt/ CMT/SMT		
PRE3.5 & 5.4	<i>Promote awareness of new Strategy and Policy and Fraud Response Plan internally and externally</i>	P Holt/ CMT/SMT		
PRE4.1	<i>Remind service managers that new policies, procedures, strategies etc that may be connected to a fraud and/or corruption risk should be reviewed by the Counter Fraud Working Group for comments/amendments and to inform the Counter Fraud Risk Register.</i>	P Holt/ CMT/SMT		
PU5.2	<i>Training undertaken as required or identified skills gaps to be considered for inclusion in the fraud risk assessment.</i>	CFWG	Jul 22 (start)	
PRE3.6	<i>Align training to new Counter Fraud Strategy and promote refresher training</i>	E Brooks/ N Roberts	Jul 22 (complete)	
PRE4.2	<i>Counter Fraud Working Group activity will be included in the Counter Fraud Annual Report to CMT and GAP.</i>	E Brooks	Sep-22	Sep-22
PRE6.1	<i>Produce an NFI operations protocol outlining roles and responsibilities for partaking in exercises, including prompt review of matches.</i>	E Brooks	Sep-22	
PU3.2	<i>Counter Fraud Working Group activity will be included in the Counter Fraud Annual Report to CMT and GAP.</i>	E Brooks	Sep-22	Sep-22
PU3.3	<i>Counter Fraud Working Group to consider engagement plan with external agencies.</i>	CFWG	Sep-22	
PRE1.4	<i>Develop training and awareness activities for new staff and Members (through induction) and existing staff and Members (through refresher training) to underpin understanding of anti-fraud and corruption responsibilities.</i>	E Brooks/ N Roberts	Sep-22 (complete)	

### Q3 (Oct to Dec 2022)

Action Ref	Action	Service Manager	CFWG	CMT/GAP
PRE2.1	<i>Review of Safer Recruitment procedures to ensure they mitigate fraud and corruption risks.</i>	N Roberts	Dec-22 (complete)	
PRE2.3	<i>Written agreements and contracts will provide references to the Bribery Act 2010 and the Council's Counter Fraud and Corruption Strategy and the expectation that they will operate at all times in accordance with such policy.</i>	A Knight	Dec-22 (complete)	
PRO1.1	<i>Resource analysis undertaken to be undertaken by the Counter Fraud Working Group with any gaps identified.</i>	CFWG	Dec-22 (complete)	
PRO1.2	<i>Capacity gaps to be considered for inclusion in the fraud risk assessment.</i>	CFWG	Dec-22 (complete)	
PU5.3 and PRO1.3	<i>Counter Fraud Working Group to consider engagement plan with external support where required.</i>	CFWG	Dec-22 (complete)	
PU5.2	<i>Training undertaken as required or identified skills gaps to be considered for inclusion in the fraud risk assessment.</i>	CFWG	Dec-22 (complete)	

### Q4 (Jan to Mar 2023)

Action Ref	Action	Service Manager	CFWG	CMT/GAP
G3 & G4	<i>Present an annual report to CMT and GAP to compare the Council's progress against FFCL 2020 and Counter Fraud and Corruption Strategy and to ensure that the Counter Fraud and Corruption Strategy is appropriate in terms of its fraud risk and resources.</i>	E Brooks	Mar-23	Mar-23

Action Ref	Action	Service Manager	CFWG	CMT/GAP
G5.1	<i>Where fraud is identified, a report will be written outlining weaknesses which led to its perpetration and recommendations made to improve the control framework.</i>	E Brooks	Mar-23	Mar-23
G5.2	<i>Follow up to be undertaken to assess the progress of implementation of recommendations to assess improvement of the control framework.</i>	E Brooks	Mar-23	Mar-23
PRE3.8	<i>Monitoring Officer will provide regular anonymised report to GAP.</i>	J Reynolds	Mar-23	Mar-23
PRE7	<i>Publicise successful cases of proven fraud/corruption to raise awareness</i>	CFWG	Mar-23	Mar-23
PU1.1	<i>Transparency Code and NFI statistics will be collated annually and reported to CMT and GAP.</i>	E Brooks	Mar-23	Mar-23
PU1.2	<i>Statistics will be review by Counter Fraud Working Group to determine any trends/root causes and update Counter Fraud Risk Register accordingly.</i>	CFWG	Mar-23	Mar-23
PU2.1	<i>Internal Audit will align their Internal Audit Annual Plan with Fraud Risk Assessment</i>	E Brooks	Mar-23	Mar-23
PU3.2	<i>Counter Fraud Working Group activity will be included in the Counter Fraud Annual Report to CMT and GAP.</i>	E Brooks	Mar-23	Mar-23
PRO2.1 & PRO2.2	<i>Annual fraud plan to be reviewed by Counter Fraud Working Group and included in the Counter Fraud Annual Report to CMT and GAP.</i>	E Brooks	Mar-23	Mar-23

### Ongoing

Action Ref	Action	Service Manager
G2.2 & A1.3	<i>Review and monitor including any additional actions required in Counter Fraud Risk Register.</i>	CFWG
G5.1	<i>Where fraud is identified, a report will be written outlining weaknesses which led to its perpetration and recommendations made to improve the control framework.</i>	E Brooks

Action Ref	Action	Service Manager
G5.2	<i>Follow up to be undertaken to assess the progress of implementation of recommendations to assess improvement of the control framework.</i>	E Brooks
PRE1.6	<i>Independent assurance on the effectiveness of the governance, risk management and control environment relating to fraud and corruption to be provided by Internal Audit.</i>	E Brooks
PRE3.7	<i>Whistleblowing Team respond in line with Policy and record concerns and outcomes.</i>	E Brooks/ N Roberts/ J Reynolds
PRE6.2	<i>Counter Fraud Working Group will review matches to consider any weakness/root causes and update Counter Fraud Risk Register accordingly.</i>	CFWG
PU2.2	<i>Individual audit scopes will consider the Fraud Risk assessment and consider the prevention and detection of fraud.</i>	E Brooks
PU3.1	<i>Counter Fraud Working Group will meet quarterly in line with its terms of reference and programme of work.</i>	CFWG
PU4.1	<i>Internal Audit to consider use of data analytics in its annual key financial systems review and other counter fraud work where applicable.</i>	E Brooks

# Agenda Item 7

**Committee:** Governance, Audit & Performance

**Date:**

**Title:** 2022/23 Performance Indicator Targets

Wednesday 30<sup>th</sup>  
March 2022

**Report Author:** Paula Evans, Customer Services & Performance Manager

**Item for Decision:**

Yes

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## Summary

1. This report presents the targets for all Key Performance Indicators (KPIs) and Performance Indicators (PIs) to be monitored and reported during the 2022/23 year.

## Recommendations

2. The committee approves the targets for 2022/23

## Financial Implications

3. There are no financial implications associated with this report.

## Background Papers

4. None

## Impact

- 5.

Communication/Consultation	None
Community Safety	None
Equalities	None beyond service improvement on the Equalities improvement indicator
Health and Safety	None
Human Rights/Legal Implications	None
Sustainability	None
Ward-specific impacts	None
Workforce/Workplace	None beyond service improvement on the Human Resources indicators

## Situation

6. Appendix A documents the targets for all Key Performance Indicators (KPIs) and Performance Indicators (PIs) to be monitored during the 2022/23 year. For reference, proposed targets for 2023/24 have also been included as their proposal forms part of the annual Service and Performance Planning cycle.
7. The 2022/23 performance indicator targets have been proposed by Service Managers, and reviewed and agreed by the Corporate Management Team. Cabinet Member have also had the opportunity to discuss the targets.
8. The committee should note that reasoning has been provided within Appendix A where there is a difference between the originally proposed 2022/23 target and the now confirmed 2022/23 Proposed Target.
9. Points 10 to 18 below raise specific matters regarding individual indicators and their proposed 2022/23 targets:

10. **PI 28 - CO2 reduction from local authority operations - percentage reduction**

The Climate Change Project Officer has advised that this indicator target will have a number of challenges that may impact on its performance during the 2022/23 year; some unknown circumstances such as the return to office based working for staff, and other known circumstances such as guaranteed development within the district. Staff and member commuting is not currently counted in any emissions outturns as it is currently negligible but that would have to change if future working arrangements changed significantly. With the increase in new streets, the diesel consumption of the refuse lorries will also rise.

11. **KPI 04 - Accuracy of processing - HB/CTB claims**  
**KPI 06 (a) - Time taken to process Housing Benefit/Council Tax Benefit new claims**  
**KPI 06 (b) - Time taken to process Housing Benefit/Council Tax Benefit change events**

The Benefits Manager has advised that the targets for both 2022/23 and 2023/24 for the above KPIs have been set the same as those for the current performance year (2021/22) due to a number of reasons:

- Uncertainty around the ongoing impact of the pandemic and general economic/financial recovery (UDC claim numbers are still higher than pre-pandemic levels)
- Vacant posts with difficulties in recruiting, along with the fact it takes, on average, 2 years to train an assessment officer to a competent level
- The financial risk to residents and UDC (subsidy) if staff are pressurised into focusing on speed over accuracy
- Uncertainties regarding the managed migration of existing working age claimants to Universal Credit. The DWP's latest target date is 2025.

12. **PI 43 - Percentage of premises with access to superfast/ultrafast broadband in Uttlesford**

The target for this PI is determined by Superfast Essex. They have advised that the 2022/23 will now be 95.8% (previously predicted to be 98%). The target for 2023/24 is not yet known but will be advised to members as soon as it is available.



13. **PI 61 – Number of insurance claims settled as a proportion of claims made**  
The purpose of this indicator has been changed to reflect the claims actioned and closed by Zurich in a given period. Data will be reported both as a straight quarter as well as cumulatively for the year.

**PI 62 – Number of insurance claims closed for the period – NEW INDICATOR**

This is a new indicator for 2022/23 collection. It has been introduced to monitor the number of claims whereby UDC admits responsibility and therefore payments are made. It also supports the management of risk levels relating to insurance claims.

14. **KPI 20 – Average days lost per FTE through sickness absence**  
The target and profiling of this indicator has been reviewed and set in line with historical performance data and the anticipated return of staff into the offices which may increase the risk of staff sickness.

15. **PI 49 – Users of the museum service**

The museum service is still recovering from the effects of the COVID closures and is adjusting its services accordingly. A reasonable recovery has been assumed for 2022/23 with the original target of 10,000 still standing. The proposed 2023/24 target of 13,000 reflects an aim to be back to pre-COVID user levels.

16. **KPI 03 – Percentage of non-domestic rates collected**

The 2021/22 NNDR collection rate has only just hit 95% as the local economy is still recovering from the pandemic. The change in target for the 2022/23 collection year (96%) from that originally proposed (97%) is thought to be more realistic in light of the current economic climate.

17. It is proposed that only four indicators will be used at a corporate level to monitor Development Management performance during the 2022/23 year; two monitoring the quality of decisions made and two monitoring the speed that applications are processed:

**PI 46 – Quality of Decisions: % appeals upheld for major applications**

**PI 47 – Quality of Decisions: % appeals upheld for non-major applications**

The Local Planning Authority has been designated as a consequence of underperformance against the criteria for major applications (PI46). The indicator is unusual in that the timeframe for data gathering ends 9 months after the government-specified data gathering period closes. This means the cumulative information presented changes as appeal decisions are known.

The target is set 1% below the threshold for designation. This reflects the fact that it must be achieved, and it acknowledges that performance was poor for the period 2018 – 2020 (16.5%), which resulted in the designation. It also reflects the fact that we know performance is poor for the period 2019 – 2021 (17.65%).

There is no identified concern relating to achieving PI47 performance on non-major applications. The target is set at the current performance average. This has been consistently achieved.

**Note:** Members should note that due to the nature of the PI complete data is not available immediately after the close of the relevant quarter. This is because there is nine month time-lag to allow for appeals to be determined. Therefore only a latest understanding of performance to date will be given at the end of each quarter.

**PI 70 – Processing of applications: Major applications**

**PI 71 – Processing of applications: Non-major applications**

The 2022/23 and 2023/24 targets have been reviewed and have been set moderately higher than government criteria. This is to ensure that we have early warning should there be a need to take action.

**Note:** Members should note that government collects the data quarterly but the performance is assessed across a two year pre-defined window each time. For example the current two year performance window is 01/10/2020 to 30/09/2022.

- 18. Members should note that there is a series of locally managed indicators that cover the key contractual obligations of the Uttlesford Norse Partnership. 2022/23 targets have been identified and agreed with the Assistant Director Housing Health & Communities and the UNSL Contract Director. The Assistant Director - Resources will also be made aware of this set of indicators and agreed targets as the authority representative on the Uttlesford Norse Board.
- 19. If members have any questions regarding these targets, or would like to see a more detailed explanation in relation to any of them, then please do not hesitate to contact the report author.

**Risk Analysis**

20.

Risk	Likelihood	Impact	Mitigating actions
If performance indicators do not meet quarterly/annual targets then areas such as customer satisfaction and statutory adherence to government-led requirements could be affected, leading to a loss of reputation for the Council.	2 – The majority of performance indicators perform on or above target. Where necessary, accompanying notes on individual performance indicators detail improvement plans.	2 – The majority of service areas in the council are customer-facing.	Performance is monitored by CMT and the Governance, Audit & Performance Committee on a quarterly basis. The inclusion of five quarters of data helps to identify trends. Where necessary, the Performance Team provide trend analysis to support CMT and Service Managers in improving performance.

1 = Little or no risk or impact

2 = Some risk or impact – action may be necessary.

3 = Significant risk or impact – action required

4 = Near certainty of risk occurring, catastrophic effect or failure of project.

Appendix A: 2022/23 KPI & PI Target Setting

## 2022/23 KPI & PI TARGET SETTING – GOVERNANCE AUDIT & PERFORMANCE COMMITTEE

<b>Indicator Key:</b>	* Cumulatively monitored	<b>max</b>	Aim to maximise performance
	# Quarterly targets profiled	<b>min</b>	Aim to minimise performance

### Directorate: CHIEF EXECUTIVE

Communities										
PI Code & Short Name	2021/22 Target	2022/23 Original Target	2022/23 Proposed Target	Q1 2022/23 Target	Q2 2022/23 Target	Q3 2022/23 Target	Q4 2022/23 Target	2023/24 Target	Ownership Managed By	Ownership Assigned To
<b>PI 07</b> The Level of Achievement attained under the Equality Framework for Local Government (years) (max)	2 (Achieving)	2 (Achieving)	<b>3 (Excellent)</b>	<b>3 (Excellent)</b>	<b>3 (Excellent)</b>	<b>3 (Excellent)</b>	<b>3 (Excellent)</b>	3 (Excellent)	Roz Millership	Fiona Gardiner
Democratic & Electoral Services										
PI Code & Short Name	2021/22 Target	2022/23 Original Target	2022/23 Proposed Target	Q1 2022/23 Target	Q2 2022/23 Target	Q3 2022/23 Target	Q4 2022/23 Target	2023/24 Target	Ownership Managed By	Ownership Assigned To
<b>PI 21</b> Percentage of minutes from meetings made available to the public within 10 working days (max)	95%	95%	<b>95%</b>	<b>95%</b>	<b>95%</b>	<b>95%</b>	<b>95%</b>	95%	Ben Ferguson	Chris Gibson

## Environmental Health (Commercial)

PI Code & Short Name	2021/22 Target	2022/23 Original Target	2022/23 Proposed Target	Q1 2022/23 Target	Q2 2022/23 Target	Q3 2022/23 Target	Q4 2022/23 Target	2023/24 Target	Ownership Managed By	Ownership Assigned To
<b>PI 41</b> Percentage of routine food hygiene premises inspections completed within the quarter (max)	98%	98%	94%	90%	91%	92%	94%	98%	Roz Millership	Tony Cobden

## Housing Strategy & Operations

PI Code & Short Name	2021/22 Target	2022/23 Original Target	2022/23 Proposed Target	Q1 2022/23 Target	Q2 2022/23 Target	Q3 2022/23 Target	Q4 2022/23 Target	2023/24 Target	Ownership Managed By	Ownership Assigned To
<b>KPI 08 (a)</b> Average re-let time in days (all re-lets including time spent in works) (min)	42	42	42	42	42	42	42	35	Judith Snares	Rebecca Flowers
<b>PI 16</b> Number of households living in temporary accommodation (min)	18	18	18	18	18	18	18	18	Judith Snares	Becca Collins

## Legal Services

PI Code & Short Name	2021/22 Target	2022/23 Original Target	2022/23 Proposed Target	Q1 2022/23 Target	Q2 2022/23 Target	Q3 2022/23 Target	Q4 2022/23 Target	2023/24 Target	Ownership Managed By	Ownership Assigned To
<b>PI 06</b> Percentage of standard searches carried out in 10 working days (max)	100%	100%	100%	100%	100%	100%	100%	100%	Jane Reynolds Alistair Lockhart	Jo Hayden

Street Services										
PI Code & Short Name	2021/22 Target	2022/23 Original Target	2022/23 Proposed Target	Q1 2022/23 Target	Q2 2022/23 Target	Q3 2022/23 Target	Q4 2022/23 Target	2023/24 Target	Ownership Managed By	Ownership Assigned To
<b>KPI 14</b> Percentage of household waste sent for reuse, recycling and composting (LAA) (max) #	52%	52%	52%	52%	52%	52%	52%	52%	Ben Brown	Roxanne Whitham
<b>KPI 15 (b)</b> Percentage of collections of waste and recyclables successfully made on first visit (max)	99.97%	99.97%	99.97%	99.97%	99.97%	99.97%	99.97%	99.97%	Ben Brown	Roxanne Whitham
<b>PI 34</b> Residual household waste per household (kg) (min)	395	395	395	Annual PI				395	Ben Brown	Roxanne Whitham
<b>PI 40</b> Number of subscribers to the garden waste collection service (max)	9,250	9,250	9,250	Annual PI				9,250	Ben Brown	Roxanne Whitham
<b>PI 48</b> Attainment of 'Green' for Operator Compliance Risk Score (Yes or No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Ben Brown	Danny Johnson

Climate Change										
PI Code & Short Name	2021/22 Target	2022/23 Original Target	2022/23 Proposed Target	Q1 2022/23 Target	Q2 2022/23 Target	Q3 2022/23 Target	Q4 2022/23 Target	2023/24 Target	Ownership Managed By	Ownership Assigned To
<b>PI 28</b> CO2 reduction from local authority operations - percentage reduction (max)	2%	2%	2%	Annual PI				2%	Ben Brown	Chloe Fiddy

**Directorate: CORPORATE SERVICES**

<b>Benefits</b>										
<b>PI Code &amp; Short Name</b>	2021/22 Target	2022/23 Original Target	<b>2022/23 Proposed Target</b>	<b>Q1 2022/23 Target</b>	<b>Q2 2022/23 Target</b>	<b>Q3 2022/23 Target</b>	<b>Q4 2022/23 Target</b>	2023/24 Target	Ownership Managed By	Ownership Assigned To
<b>KPI 04</b> Accuracy of processing - HB/CTB claims (max)	98.00%	98.00%	<b>98.00%</b>	<b>98.00%</b>	<b>98.00%</b>	<b>98.00%</b>	<b>98.00%</b>	98.00%	Caroline Saych	Hannah Lindley
<b>KPI 06 (a)</b> Time taken to process Housing Benefit/Council Tax Benefit new claims (days) (min)	19.00	19.00	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	19.00	Caroline Saych	Simon Hayward
<b>KPI 06 (b)</b> Time taken to process Housing Benefit/Council Tax Benefit change events (days) (min)	7.00	7.00	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	7.00	Caroline Saych	Simon Hayward

<b>Customer Services</b>										
<b>PI Code &amp; Short Name</b>	2021/22 Target	2022/23 Original Target	<b>2022/23 Proposed Target</b>	<b>Q1 2022/23 Target</b>	<b>Q2 2022/23 Target</b>	<b>Q3 2022/23 Target</b>	<b>Q4 2022/23 Target</b>	2023/24 Target	Ownership Managed By	Ownership Assigned To
<b>PI 44</b> Percentage of customer enquiries resolved at first point of contact by CSC Advisors: enquiries are all calls through main 510510 IVR menu and emails to uconnect, garden waste and waste aware inboxes (max)	82%	83%	<b>83%</b>	<b>83%</b>	<b>83%</b>	<b>83%</b>	<b>83%</b>	84%	Richard Auty Paula Evans	Jillma Jadav Mary Parish Suzi Curtis

<b>Economic Development</b>										
<b>PI Code &amp; Short Name</b>	2021/22 Target	2022/23 Original Target	2022/23 Proposed Target	Q1 2022/23 Target	Q2 2022/23 Target	Q3 2022/23 Target	Q4 2022/23 Target	2023/24 Target	Ownership Managed By	Ownership Assigned To
<b>PI 43</b> Percentage of premises with access to superfast/ultrafast broadband in Uttlesford (max)	98%	98%	95.6%	<b>Annual PI</b>				TBC	Angela Knight	Linda Howells

<b>Finance</b>										
<b>PI Code &amp; Short Name</b>	2021/22 Target	2022/23 Original Target	2022/23 Proposed Target	Q1 2022/23 Target	Q2 2022/23 Target	Q3 2022/23 Target	Q4 2022/23 Target	2023/24 Target	Ownership Managed By	Ownership Assigned To
<b>PI 01</b> Percentage of invoices paid within 30 days of receipt by UDC (max)	98%	98%	98%	98%	98%	98%	98%	98%	Angela Knight	Natasha Bourke
<b>PI 60</b> Number of Insurance Claims made for the period (min) *	36	32	32	8 (8)	8 (16)	8 (24)	8 (32)	32	Angela Knight	Matthew Baxter
<b>PI 61</b> Number of Insurance Claims settled as a proportion of Insurance Claims made (min) *	N/A <b>Updated PI For 2022/23</b>		24	6 (6)	6 (12)	6 (18)	6 (24)	24	Angela Knight	Matthew Baxter
<b>PI 62</b> Number of Insurance Claims closed for the period (min) *	N/A <b>New PI For 2022/23</b>		8	2 (2)	2 (4)	2 (6)	2 (8)	8	Angela Knight	Matthew Baxter

## Human Resources

PI Code & Short Name	2021/22 Target	2022/23 Original Target	2022/23 Proposed Target	Q1 2022/23 Target	Q2 2022/23 Target	Q3 2022/23 Target	Q4 2022/23 Target	2023/24 Target	Ownership Managed By	Ownership Assigned To
<b>KPI 20</b> Average days lost per FTE through sickness absence (min)	8.7	8.3	9.4	9.3	9.3	9.5	9.5	9.0	Nicola Roberts	Claire Neale
<b>KPI 21</b> Average number of days lost per FTE through short-term sickness absence (min)	4	3.8	4.8	4.6	4.5	5.0	5.0	4.7	Nicola Roberts	Claire Neale
<b>KPI 22</b> Average number of days lost per FTE through long-term sickness absence (min)	4.7	4.5	4.6	4.8	4.5	4.5	4.5	4.3	Nicola Roberts	Claire Neale

## ICT

PI Code & Short Name	2021/22 Target	2022/23 Original Target	2022/23 Proposed Target	Q1 2022/23 Target	Q2 2022/23 Target	Q3 2022/23 Target	Q4 2022/23 Target	2023/24 Target	Ownership Managed By	Ownership Assigned To
<b>PI 20</b> Percentage of IT help Desk calls resolved within target (Max)	96%	96%	96%	96%	96%	96%	96%	96%	Alan Mose	Chris Jennings



<b>Museum</b>										
<b>PI Code &amp; Short Name</b>	2021/22 Target	2022/23 Original Target	<b>2022/23 Proposed Target</b>	<b>Q1 2022/23 Target</b>	<b>Q2 2022/23 Target</b>	<b>Q3 2022/23 Target</b>	<b>Q4 2022/23 Target</b>	2023/24 Target	Ownership Managed By	Ownership Assigned To
<b>PI 49</b> Users of the Museum Service (max)#	13,200	10,000	<b>10,000</b>	<b>2,700</b>	<b>2,700</b>	<b>2,200</b>	<b>2,400</b>	13,000	Richard Auty	Carolyn Wingfield

<b>Revenues</b>										
<b>PI Code &amp; Short Name</b>	2021/22 Target	2022/23 Original Target	<b>2022/23 Proposed Target</b>	<b>Q1 2022/23 Target</b>	<b>Q2 2022/23 Target</b>	<b>Q3 2022/23 Target</b>	<b>Q4 2022/23 Target</b>	2023/24 Target	Ownership Managed By	Ownership Assigned To
<b>KPI 03</b> Percentage of Non-domestic Rates Collected (max) *	95.00%	97.00%	<b>96.00%</b>	<b>29.60%</b>	<b>58.40%</b>	<b>86.20%</b>	<b>96.00%</b>	96.00%	Sue Ellis	Alastair Clarke
<b>KPI 05</b> Percentage of Council Tax collected (max) *	98.00%	98.50%	<b>98.50%</b>	<b>29.60%</b>	<b>58.40%</b>	<b>86.20%</b>	<b>98.50%</b>	98.50%	Sue Ellis	Alastair Clarke
<b>KPI 16</b> Rent collected as percentage of rent owed (including arrears b/f) (max) *	97.00%	98.00%	<b>98.00%</b>	<b>89.00%</b>	<b>94.00%</b>	<b>95.00%</b>	<b>98.00%</b>	98.00%	Sue Ellis	Robert Patterson-Smith
<b>KPI 17</b> Local Council Tax Support Collection Rate (max) *	89.00%	89.00%	<b>89.00%</b>	<b>25.00%</b>	<b>50.00%</b>	<b>69.00%</b>	<b>89.00%</b>	89.00%	Sue Ellis	Matthew Southall Andy Bannister
<b>PI 03</b> Percentage of sundry debt income overdue (debts over 90 days old not subject to a payment agreement) (min)	4.00%	4.00%	<b>4.00%</b>	<b>4.00%</b>	<b>4.00%</b>	<b>4.00%</b>	<b>4.00%</b>	4.00%	Sue Ellis	Matthew Southall

<b>PI 12</b> Housing Benefit (HB) recovered as a percentage of the total amount of recoverable HB overpayments (sundry debtors) (max)	48.00%	48.00%	<b>48.00%</b>	<b>Annual PI</b>	50.00%	Sue Ellis	Matthew Southall
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**Directorate: PLANNING**

<b>Planning: Support &amp; Advice</b>										
<b>PI Code &amp; Short Name</b>	2021/22 Target	2022/23 Original Target	<b>2022/23 Proposed Target</b>	<b>Q1 2022/23 Target</b>	<b>Q2 2022/23 Target</b>	<b>Q3 2022/23 Target</b>	<b>Q4 2022/23 Target</b>	2023/24 Target	Ownership Managed By	Ownership Assigned To
<b>PI 32</b> Percentage of Major Planning Applications validated within 5 working days (max)	95%	95%	<b>95%</b>	<b>95%</b>	<b>95%</b>	<b>95%</b>	<b>95%</b>	95%	Tracey Coleman	Ann Howells
<b>PI 33</b> Percentage of non-major planning applications validated within 3 working days (max)	80%	85%	<b>85%</b>	<b>85%</b>	<b>85%</b>	<b>85%</b>	<b>85%</b>	85%	Tracey Coleman	Ann Howells

<b>Planning: Development Management</b>										
<b>PI Code &amp; Short Name</b>	2021/22 Target	2022/23 Original Target	<b>2022/23 Proposed Target</b>	<b>Q1 2022/23 Target</b>	<b>Q2 2022/23 Target</b>	<b>Q3 2022/23 Target</b>	<b>Q4 2022/23 Target</b>	2023/24 Target	Ownership Managed By	Ownership Assigned To
<b>PI 46</b> Quality of Decisions: Percentage of Appeals Upheld for Major Planning Applications as a Proportion of Major Application Decisions Made (min) #	10.00%	10.00%	<b>9%</b>	<b>9%</b>	<b>9%</b>	<b>9%</b>	<b>9%</b>	8%	Tracey Coleman	Nigel Brown
<b>PI 47</b> Quality of Decisions: Percentage of Appeals Upheld for Non-Major Planning Applications as a Proportion of Non-Major Application Decisions Made (min) #	10.00%	10.00%	<b>2.5%</b>	<b>2.5%</b>	<b>2.5%</b>	<b>2.5%</b>	<b>2.5%</b>	2.5%	Tracey Coleman	Nigel Brown
<b>PI 70</b> Processing of Planning Applications: Major Applications (within 13 weeks [16 weeks with EIA] or including any agreed extension of time) (max)	60.00%	60.00%	<b>80%</b>	<b>80%</b>	<b>80%</b>	<b>80%</b>	<b>80%</b>	80%	Tracey Coleman	Nigel Brown

<b>PI 71</b> Processing of Planning Applications: Non-Major (8 weeks or including any extension time) (max)	70.00%	70.00%	<b>80%</b>	<b>80%</b>	<b>80%</b>	<b>80%</b>	<b>80%</b>	80%	Tracey Coleman	Nigel Brown
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<b>Planning Policy</b>										
<b>PI Code &amp; Short Name</b>	2021/22 Target	2022/23 Original Target	<b>2022/23 Proposed Target</b>	<b>Q1 2022/23 Target</b>	<b>Q2 2022/23 Target</b>	<b>Q3 2022/23 Target</b>	<b>Q4 2022/23 Target</b>	2023/24 Target	Ownership Managed By	Ownership Assigned To
<b>PI 26</b> Net additional homes provided (max)	706	706	<b>701</b>	<b>Annual PI</b>				TBC	Tracey Coleman	Stephen Miles
<b>PI 31</b> Five year supply of ready to develop housing sites (years) (max)	5.00	5.00	<b>5.00</b>	<b>Annual PI</b>				TBC	Tracey Coleman	Stephen Miles