

Governance Committee

Wednesday, 28th July 2021, 2.30 pm

Council Chamber, Town Hall, Chorley and YouTube

Agenda

Apologies

- | | | |
|---|--|----------------|
| 1 | Minutes of meeting Wednesday, 26 May 2021 of Governance Committee | (Pages 3 - 6) |
| 2 | Declarations of Any Interests

Members are reminded of their responsibility to declare any pecuniary interest in respect of matters contained in this agenda.

If you have a pecuniary interest you must withdraw from the meeting. Normally you should leave the room before the business starts to be discussed. You do, however, have the same right to speak as a member of the public and may remain in the room to enable you to exercise that right and then leave immediately. In either case you must not seek to improperly influence a decision on the matter. | |
| 3 | 2019/20 Audit Findings Report

To receive and consider the report from external auditor Grant Thornton | (To Follow) |
| 4 | 2019/20 Statutory Accounts

To receive and consider the report from the Director of Finance. | (To Follow) |
| 5 | Charity and Trust Account

To receive and consider the report of the Director of Finance | (To Follow) |
| 6 | Management Responses to the External Auditors Planning Inquiries

To receive and consider the report from the Director of Finance. | (Pages 7 - 24) |
| 7 | 2020/21 Audit Plan

To receive and consider the report from external auditor Grant Thornton | (To Follow) |

8	Treasury Management Annual Report 2020/21 And Quarter One Monitoring 2021/22	(To Follow)
	To receive and consider the report of the Director of Finance.	
9	Strategic Risk Update 2021-22	(Pages 25 - 38)
	To receive and consider the report of the Deputy Chief Executive	
10	RIPA Application Update	
	The Monitoring Officer will present a verbal report at the meeting.	
11	Work Programme	(Pages 39 - 40)
	To receive and consider the work programme for the Committee.	
12	Any urgent business previously agreed with the Chair	

Gary Hall
Chief Executive

Electronic agendas sent to Members of the Governance Committee Councillor Debra Platt (Chair), Councillor Hasina Khan (Vice-Chair) and Councillors Sarah Ainsworth, Julia Berry, Karen Derbyshire, Gordon France, Alan Platt, Jean Sherwood, Charlotte Fitch (Independent Person) and Peter Ripley (Independent Person).

If you need this information in a different format, such as larger print or translation, please get in touch on 515151 or chorley.gov.uk

**MINUTES OF GOVERNANCE COMMITTEE****MEETING DATE** Wednesday, 26 May 2021**MEMBERS PRESENT:** Councillor Debra Platt (Chair), Councillor Hasina Khan (Vice-Chair) and Councillors Gordon France, Sarah Ainsworth, Julia Berry, Alan Platt, Jean Sherwood and Charlotte Fitch (Independent Person)**OFFICERS:** Gary Hall (Chief Executive), Louise Mattinson (Director of Finance), Dave Whelan (Shared Service Lead - Legal), Dawn Highton (Service Lead Audit and Risk) Matthew Pawlyszyn (Democratic and Member Services Officer)**APOLOGIES:** Councillor Karen Derbyshire and Peter Ripley (Independent Person)**21.G.20 Minutes of meeting Thursday, 1 April 2021 of Governance Committee**

The minutes were approved as a correct record.

21.G.21 Declarations of Any Interests

No interests were declared.

21.G.22 Chorley Borough Council Audit Progress Report - May 2021

Georgia Jones informed the Committee that she was now the Engagement Lead for the 2021 audit. She outlined and summarised the work that was outstanding. Work included a review into the deeper finances and the effectiveness of the Council delivering resources.

The 2019/20 audit was still outstanding, and the 2020/21 audit was behind the usual start time but was aimed to be delivered by September, but could be post September, the Committee will be kept up to date.

Decision: The update was noted.

21.G.23 Review of Compliance with CIPFA Financial Management Code

Louise Mattinson, Director of Finance presented the CIPFA Management Code. Self-Assessment to be implemented for 2021-22 to ensure compliance as 2020-21 was a shadow year of operation.

The Code was a response to the financial circumstances that some Councils have found themselves in, with concerns relating to financial management and overall weakness, Northamptonshire was given as an example.

The Code is to support good practice and assist with financial sustainability. Areas covered include leadership, staffing and resource capacity, knowledge, and abilities to ensure sound financial management, and continued improvements over the year.

Decision: The update was noted.

21.G.24 Internal Audit Annual Report 20/21

Dawn Highton, Service Lead Audit and Risk detailed the function of the Internal Audit Report.

Covid-19 had an impact on the ability to deliver a detailed review. 2020 did not have a systematic production of management actions. The implementation rate achieved was 64%, below the target, but a baseline to work from.

Due to the inability to undertake a significant volume of work, an annual opinion could not be given, this was not a negative for the Council, but was based on the ability to test and provide assurance.

Data provided relating to business support grants paid in the early stages of the pandemic had been matched by the National Fraud Initiative (NFI). This did not mean that there was fraudulent activity but does trigger an investigation of the matched applications.

The Quality and Assurance Programme will identify where action is needed for delivery over the period of the year.

Decision: The report was noted

21.G.25 Review of the Effectiveness of Internal Audit

Dawn Highton explained that the Internal Audit Service needed to comply with public sector standards and undertake periodic assessments using Local Government guidelines. Areas highlighted included the improvements to Service Delivery.

In response to questions, Dawn explained that the use of the word 'partial', was in place as there had not been a manual review for years and wanted to provide an accurate reflection.

Decision: The report was noted.

21.G.26 Annual Review of the Council's Counter Fraud Policies

The counter fraud policies have been reviewed and updated. Previously there were separate strategies for bribery and fraud, but these have been compiled and aligned with the local guidance from CIPFA

The fraud response plan had been updated which included the roles and responsibilities when reported. An update had been made to the whistleblowing policy.

The purpose of the policies is to ensure confidence in all levels of the organisation if there were concerns they can be raised, and the process and actions known. The report is to be uploaded to the intranet and the website, and mandatory training to be offered to all Officers.

Decision: The report was noted.

21.G.27 Draft Annual Governance Statement 2020/21

Dave Whelan Legal Services Team Leader presented the Draft Annual Governance Statement for consideration and approval to ensure the Council maintained a sound system of governance and to demonstrate and review the effectiveness while continuously seeking to achieve best value in delivery.

Decision: Members approved the Draft Annual Governance Statement.

21.G.28 RIPA Application Update

No RIPA applications have been made.

21.G.29 Work Programme

Decision: The Work Programme was received.

Chair

Date

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Report of	Meeting	Date
Director of Finance	Governance Committee	28 th July 2021

Management Responses to the External Auditors Planning Inquiries

Purpose of report

- To present to the Governance Committee, as those charged with governance of the council, the management responses provided to the planning inquiries made by the External Auditors, Grant Thornton, as part of the audit of the 2020/21 statutory accounts.

Recommendation(s)

- The Governance Committee, is asked to review and approve the management responses to the auditors inquiries, as attached.

Executive summary of report

- As part of their audit planning process, the External Auditors need to ascertain the information that is detailed in the Appendices to this report, such as the risk of fraud, which is required by the auditing standards; the questions, together with the answers provided, are detailed at Appendix A.

Confidential report Please bold as appropriate	Yes	No

Corporate priorities

- This report relates to the following Strategic Objectives:

Involving residents in improving their local area and equality of access for all		A strong local economy	
Clean, safe and healthy homes and communities		An ambitious council that does more to meet the needs of residents and the local area	

Background

- As part of their audit planning process, the External Auditors need to ascertain the information detailed in the Appendices to this report, such as the risk of fraud, which is required by the auditing standards.

Implications of report

- This report has implications in the following areas and the relevant Directors' comments are included:

Finance	X	Customer Services	
Human Resources		Equality and Diversity	
Legal		Integrated Impact Assessment required?	
No significant implications in this area		Policy and Communications	

Risk

- The risks identified to the External Auditors, in response to the planning inquiries are detailed in the Appendices to the report.

Comments of the Statutory Finance Officer

- As part of their responsibilities in conducting the audit of the statutory accounts, the External Auditors are required to seek responses, and request information, on all aspects of the Council's activities as they feel are necessary. The information requested as part of their planning inquiries, is in line with this.

Comments of the Monitoring Officer

- No comments, the reasons for the request and approval are in the body of the report.

Background documents - There are no background papers to this report

Appendices


Appendix A – External Auditor Planning Inquiries and Management Responses 2020/21
Appendix B – Estimates used in the production of the 2020/21 accounts


Louise Mattinson
 Director of Finance

Report Author	Ext	Date
Louise Mattinson	01257 515151	20 th July 2021

Chorley Borough Council

Responses from Management:

Auditor question	Response
General Enquiries of Management	
What do you regard as the key events or issues that will have a significant impact on the financial statements for 2020/21?	<p>The impact of Covid-19 will have a potential effect on the collection rates of both council tax and business rates. The impact on the council going forward is mitigated by the Government's policy on allowing the council to allocate any losses over a 3 year rather than 1 to 2-year period. The council holds £1.415m in a business rates retention reserve that could be called upon to manage temporary drops in collection rates</p> <p>The council will experience a reduction in collection of income through Fees and Charges or income from its commercial tenants. The matter was considered in increasing the level of debt provision during 2020/21.</p> <p>There was no indication of substantial additional impairment of Council assets. The council holds separate reserves to manage temporary reductions in income at:</p> <ul style="list-style-type: none"> • Market Walk Shopping Centre - £468k • Logistics House - £450k <p>A new section of the accounts will be included in 20/21 due to the new wholly owned company the council has set up.</p>
Have you considered the appropriateness of the accounting policies adopted by the Council? Have there been any events or transactions that may cause you to change or adopt new accounting policies?	We have considered the accounting policies. There have not been any events or transactions that have caused us to change or adapt our accounting policies.
Is there any use of financial instruments, including derivatives?	No
Are you aware of any significant transaction outside the normal course of business?	The council has paid out over £30m of business grants as part of the Government's Covid support scheme.
Are you aware of any changes in circumstances that would lead to impairment of non-current assets?	Due to Covid we would expect temporary reductions in some of the valuations of our commercial assets including Market Walk and Strawberry Fields
Are you aware of any guarantee contracts?	None
Are you aware of the existence of loss contingencies and/or un-asserted claims that may affect the financial statements?	No
Other than in house solicitors, can you provide details of those solicitors utilised by the Council during the year. Please indicate where they are working on open litigation or contingencies from prior years?	 <p>Legal Costs 20.21.xlsx</p>

Auditor question	Response
<p>Have any of the Council’s service providers reported any items of fraud, non-compliance with laws and regulations or uncorrected misstatements which would affect the financial statements?</p>	<p>No</p> <p>There is potential evidence of fraud with regard to one Small Business Grant Paid for £10k that the Council is pursuing a refund for</p>
<p>Can you provide details of other advisors consulted during the year and the issue on which they were consulted?</p>	<div style="text-align: center;">  Advisors 20.21.xlsx </div>
<p>Fraud risk assessment</p>	
<p>Has the Council assessed the risk of material misstatement in the financial statements due to fraud?</p> <p>How has the process of identifying and responding to the risk of fraud been undertaken and what are the results of this process?</p> <p>How do the Council’s risk management processes link to financial reporting?</p>	<p>Yes, there is no indication that the financial statements have been materially misstated due to fraud</p> <p>Internal Audit undertake their own proactive fraud detection work and participate fully in the National Fraud Initiative.</p> <p>Based on its activity, Internal Audit is responsible for reporting significant risk exposures and control issues identified to the Governance Committee and to Senior Management Team, including fraud risks and governance issues.</p> <p>Internal Audit Section will undertake special investigations in cases of suspected fraud or irregularity. Financial Procedure Rules and the Council’s Anti-Fraud and Corruption Policy require the Head of Audit to be notified immediately of all discovered or suspected cases of fraud, corruption or other financial irregularity.</p> <p>Fraud in relation to revenues and benefits is dealt with separately by specific investigation officers.</p> <p>The s151 Officer has the overall responsibility for assessing the risk of material misstatement in the financial statements and is supported by services who provide the appropriate evidence for this assessment.</p> <p>A review of all corporate risks forms part of the quarterly report to the Leadership Team, of which the CFO is a member, identifying risk levels, risk owners and mitigating actions. This is reported to Shared Senior Management Team of which the CFO is a member.</p> <p>All reports submitted to committees require financial comments from the CFO or qualified representative. In addition, a risk section has been added to reports so that authors outline the major risks associated with decisions.</p> <p>Financial implications of future risks are discussed amongst officers at Senior Management Team as</p>

Auditor question	Response
	well interaction with members at leader’s brief and committee meetings
<p>What have you determined to be the classes of accounts, transactions and disclosures most at risk to fraud?</p>	<p>Whilst we are confident in our own systems, there is a heightened risk of error and fraud in relation to Benefits, although this is mitigated through quality assurance processes within the service and Internal Audit data quality work.</p> <p>There are also higher risks in relation to the payment of invoices that is mitigated through the necessary separation of duties and checks when procuring and paying for services.</p> <p>There is a higher risk of fraud relating the business grants payments made to businesses throughout 20/21. Risks have been analysed, reported and mitigated with only one potential fraudulent £10k payment made.</p>
<p>Are you aware of any instances of actual, suspected or alleged fraud, errors or other irregularities either within the Council as a whole or within specific departments since 1 April 2020?</p> <p>As a management team, how do you communicate risk issues (including fraud) to those charged with governance?</p>	<p>See above text about business grants</p> <p>Through the work carried out by internal audit Reporting of Corporate Risks to Governance Committee Specific fraud would be communicated to the Governance Committee when deemed material</p>
<p>Have you identified any specific fraud risks?</p> <p>Do you have any concerns there are areas that are at risk of fraud?</p> <p>Are there particular locations within the Council where fraud is more likely to occur?</p>	<p>Yes, potentially a business grant for £10k</p> <p>Yes as identified previously</p> <p>This is a duplicate question asked previously above</p>
<p>What processes does the Council have in place to identify and respond to risks of fraud?</p>	<p>Internal Audit, in accordance with the Public Sector Internal Audit Standards considers the risk of fraud in every review.</p> <p>Fraud risks are included on the Council’s dedicated risk management system GRACE and categorised as a fraud risk to allow for specific fraud risk monitoring.</p>
<p>How do you assess the overall control environment for the Council, including:</p> <ul style="list-style-type: none"> • the existence of internal controls, including segregation of duties; and • the process for reviewing the effectiveness the system of internal control? <p>If internal controls are not in place or not effective where are the risk areas and what mitigating actions have been taken?</p>	<p>Due to COVID 19, Internal Audit have not been able to undertake sufficient reviews to be able to form an opinion on the overall control environment. However, Internal Audit are aware that the Council has operated in a stable environment for a number of years and has obtained assurance from other sources listed in the Internal Audit Annual Report presented to the Governance Committee in May 2021. Robust actions plans with agreed implementation dates are in place for any instances where the control environment can be strengthened.</p>

Auditor question	Response
<p>What other controls are in place to help prevent, deter or detect fraud?</p> <p>Are there any areas where there is a potential for override of controls or inappropriate influence over the financial reporting process (for example because of undue pressure to achieve financial targets)?</p>	<p>Counter Fraud policies are in place and available on both the intranet and the website. These include:</p> <ul style="list-style-type: none"> • Anti Fraud, Bribery and Corruption Strategy • Whistleblowing policy • Anti money laundering policy. • The Fraud Response plan <p>The additional testing of the Creditors system (previously highlighted as an area of concern for the over-ride of control) has not highlighted any additional areas of concern.</p>
<p>Are there any areas where there is potential for misreporting?</p>	<p>There is adequate separation of duties in place to prevent the potential for misreporting</p>
<p>How does the Council communicate and encourage ethical behaviours and business processes of its staff and contractors?</p> <p>How do you encourage staff to report their concerns about fraud?</p> <p>What concerns are staff expected to report about fraud?</p> <p>Have any significant issues been reported?</p>	<p>The Code of Conduct including ethical standards and behaviours which officers are required to comply with. The code is referenced in employee appointment letters and a link is provided in the letter to a number of relevant documents including the Code of Conduct, adherence to which is a condition of their employment</p> <p>The Information Security Policy is also there which states what is acceptable and unacceptable in terms of information and using the Council's IT systems.</p> <p>Council values that provide an ethical framework are used at recruitment and during PDR's.</p> <p>Awareness is raised of probity policies via Core Brief and items on the loop.</p> <p>Mandatory fraud awareness training is due to be rolled out to all officers imminently.</p> <p>No significant issues have been reported</p>
<p>From a fraud and corruption perspective, what are considered to be high-risk posts?</p> <p>How are the risks relating to these posts identified, assessed and managed?</p>	<p>The recruitment process includes robust measures to ensure all relevant documents are obtained and reviewed prior to an offer of employment being made.</p>
<p>Are you aware of any related party relationships or transactions that could give rise to instances of fraud?</p> <p>How do you mitigate the risks associated with fraud related to related party relationships and transactions?</p>	<p>None</p> <p>Major related party's risks are monitored and reported separately</p>
<p>What arrangements are in place to report fraud issues and risks to the Audit Committee?</p> <p>How does the Audit Committee exercise oversight over management's processes for identifying and</p>	<p>Governance Committee approve the Internal Audit Plan and receive interim reports throughout the year. Reports contain a summary of work undertaken and would include fraud risk and issues and breaches of internal control if identified.</p>

Auditor question	Response
<p>responding to risks of fraud and breaches of internal control?</p> <p>What has been the outcome of these arrangements so far this year?</p>	<p>The limited amount of Internal Audit reviews completed during 20-21 has not identified any fraud issues or significant breaches of internal control.</p>
<p>Are you aware of any whistle blowing potential or complaints by potential whistle blowers? If so, what has been your response?</p>	<p>No</p>
<p>Have any reports been made under the Bribery Act?</p>	<p>No</p>
<p>Impact of laws and regulations</p>	
<p>How does management gain assurance that all relevant laws and regulations have been complied with?</p> <p>What arrangements does the Council have in place to prevent and detect non-compliance with laws and regulations?</p> <p>Are you aware of any changes to the Council's regulatory environment that may have a significant impact on the Council's financial statements?</p>	<p>Requirement for the Monitoring Officer to receive and comment on all council and executive decisions.</p> <p>Internal audit reviews and risk management processes outlined previously</p> <p>None</p>
<p>How is the Audit Committee provided with assurance that all relevant laws and regulations have been complied with?</p>	<p>Monitoring Officer (or deputy) attends all Governance Committee meetings</p>
<p>Have there been any instances of non-compliance or suspected non-compliance with laws and regulation since 1 April 2020 with an on-going impact on the 2020/21 financial statements?</p>	<p>None</p>
<p>Is there any actual or potential litigation or claims that would affect the financial statements?</p>	<p>None</p>
<p>What arrangements does the Council have in place to identify, evaluate and account for litigation or claims?</p>	<p>Litigation or claims may be picked up by legal services or services. Where necessary these will be reported to the Leader of the Council through the monitoring officer. Any budget implications of such litigations will be reported to Executive Cabinet, either through a separate report or through the quarterly budget monitoring report.</p> <p>The Council has set aside reserves to fund possible future costs of planning appeals.</p>
<p>Have there been any report from other regulatory bodies, such as HM Revenues and Customs which indicate non-compliance?</p>	<p>None</p>
<p>Related Parties</p>	
<p>Have there been any changes in the related parties disclosed in the Council's 2019/20 financial statements?</p> <p>If so please summarise:</p> <ul style="list-style-type: none"> • the nature of the relationship between these related parties and the Council 	<p>There was an approved expansion of shared services during 2020/21 with new shared service lead posts in Policy and Governance starting from 1st December 2020.</p> <p>Leisure Services were brought in house at Chorley Council as at October 2020 with the previous</p>

Auditor question	Response
<ul style="list-style-type: none"> • whether the Council has entered into or plans to enter into any transactions with these related parties • the type and purpose of these transactions 	supplier, Active Nation Ltd, no longer managing leisure services on the Council's behalf.
What controls does the Council have in place to identify, account for and disclose related party transactions and relationships?	The Transformation and Partnerships Team send emails to Directors and Service leads to refresh the list enabling Finance to identify significant transactions undertaken or budgeted to be undertaken.
What controls are in place to authorise and approve significant transactions and arrangements with related parties?	The Council has sufficient separation of duties and appropriate authorisation limits to ensure purchase orders and invoices are paid as required. Monthly budget monitoring ensures that the Council will identify any variances to agreed payments with related parties.
What controls are in place to authorise and approve significant transactions outside of the normal course of business?	Payments cannot be paid outside normal procedure rules including separation of duties regarding payments being raised and invoices paid. There is no out of hours service.
<p>Accounting Estimates - General Enquiries of Management</p>	
What are the classes of transactions, events and conditions, that are significant to the financial statements that give rise to the need for, or changes in, accounting estimate and related disclosures?	Pension Valuations PPE Valuations Material Creditor and Debtor transactions including shared services charges between Councils Provision for Business Rates appeals.
How does the Council's risk management process identify and addresses risks relating to accounting estimates?	This is dealt with within the finance section Senior Finance staff keep up-to-date with changes in accounting practises including purchasing the Code of Practice, attending relevant CIPFA training sessions and reviewing previous accounts to prepare for any changes.
How do management identify the methods, assumptions or source data, and the need for changes in them, in relation to key accounting estimates?	Use of the CIPFA code of practice for local govt accounts. Review of source data provided to external experts (PP&E, pensions) and comparison of assumptions and results between financial years.
How do management review the outcomes of previous accounting estimates?	Comparison of estimates to eventual actual transactions, use this to form future judgements. Use these to review and challenge current outcomes of estimates.
Were any changes made to the estimation processes in 2020/21 and, if so, what was the reason for these?	No changes made to the processes, however underlying assumptions are reviewed and potentially changed.
How do management identify the need for and apply specialised skills or knowledge related to accounting estimates?	Review of skills held internally, and outsource identified gaps, using knowledge of reputable and appropriate experts.
How does the Council determine what control activities are needed for significant accounting estimates, including the controls at any service providers or management experts?	Review the underlying assumptions, and where there is material change, analyse to understand it and/or challenge the results.
How do management monitor the operation of control activities related to accounting estimates, including the key controls at any service providers or management experts?	Answered above

Auditor question	Response
<p>What is the nature and extent of oversight and governance over management’s financial reporting process relevant to accounting estimates, including:</p> <ul style="list-style-type: none"> • Management’s process for making significant accounting estimates • The methods and models used • The resultant accounting estimates included in the financial statements. 	<p>Any substantial changes to the statement of accounts that result from changes in accounting estimates will be reported to Governance Committee alongside the draft statement.</p>
<p>Are management aware of transactions, events, conditions (or changes in these) that may give rise to recognition or disclosure of significant accounting estimates that require significant judgement (other than those in Appendix A)?</p>	<p>No</p>
<p>Are the management arrangements for the accounting estimates, as detailed in Appendix A reasonable?</p>	<p>Yes</p>
<p>How is the Audit Committee provided with assurance that the arrangements for accounting estimates are adequate?</p>	<p>Any substantial changes to the statement of accounts that result from changes in accounting estimates will be reported to Governance Committee alongside the draft statement.</p>

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Estimate	Method / model used to make the estimate	Controls used to identify estimates	Whether Management have used an expert	Underlying assumptions: - Assessment of degree of uncertainty - Consideration of alternative estimates	Has there been a change in accounting method in year?
Valuation of Property, Plant and Equipment	RICS approved valuation methodologies	Use of external RICS qualified auditors	Yes – External Valuers and in-house RICS qualified employees	Variances to be checked with in-house team and where necessary alternative valuers will be used to challenge any variances	No
Valuation of pension liability	As part of the terms and conditions of employment of its officers and other employees, the Authority offers retirement benefits through the Local Government Pension Scheme.	The Committee is assisted by an investment panel which advises on investment strategy and risk management.	Yes - Mercers	This scheme is administered by Lancashire County Council who have appointed a Pension Fund Committee to manage the Fund.	No
Depreciation	The approach is outlined in the statement of accounts utilizing Code of Practice and up to date CIPFA Capital Accounting guidance	Analysis of impairments, acquisitions and disposals included in the closure of accounts procedures	Yes – External Valuers and in-house RICS qualified employees	No other alternatives have been considered for 20/21	No

Estimate	Method / model used to make the estimate	Controls used to identify estimates	Whether Management have used an expert	Underlying assumptions: - Assessment of degree of uncertainty - Consideration of alternative estimates	Has there been a change in accounting method in year?
Significant Accrual	Estimates are based on hard data, eg values of orders placed, actual invoiced/remitted amounts paid /received in first month of succeeding financial year, values produced by completion final returns and grant claims.	Accruals are raised only where there is objective evidence of expenditure/income which is required to be recognized in the financial year.	No. Process is internal only. All staff involved are trained and experienced to sufficient degree both to fully understand the process and its significance and to apply it in practice.	Robust nature of base data and relatively mechanistic nature of process mean that there is only a very limited degree of uncertainty, eg an invoiced amount may vary slightly from an order value, a subsequent amendment might be made to a return on which a grant claim was based, but it will be rare for these to produce any significant variation.	No. Only factor of note is that overall value of accruals (specifically income accruals) is significantly higher for 2020/21, because of factors around Covid 19 related funding streams.
Fair Value Loans	The Council does not have any Fair Value Loans	Not applicable	Not applicable	Not applicable	Not applicable

Estimate	Method / model used to make the estimate	Controls used to identify estimates	Whether Management have used an expert	Underlying assumptions: - Assessment of degree of uncertainty - Consideration of alternative estimates	Has there been a change in accounting method in year?
Bad Debt Provision	For Sundry Debts, for significant areas such as income from Market Walk, assessment has been made at a detailed level. For more general debt, a percentage provision has been applied. For HB overpayments, provision is based on a percentage dependent on the age of the debt. The levels of provision for this type of debt have been reviewed for 2020/21. CTax and Business Rates debt (including Costs) is again based on age bandings and percentages. All percentage bandings have been reviewed for 2020/21 in view of the impacts of the Covid 19 pandemic and, where judged appropriate, varied compared to previous years.	Estimates are derived by reference to the available relevant data and in accordance with professional standards and guidance.	No. Process is internal only. All staff involved are trained and experienced to sufficient degree both to fully understand the process and its significance and to apply it in practice.	There is an inherent element of estimation uncertainty and this has inevitably been increased by the circumstances of the pandemic. Every effort has been made to limit this increase, by close reference to all available data.	Base methodology remains unchanged, but there have been changes to the percentage provisions applied. This is principally to take account of the exceptional circumstances for income recovery, arising from the impacts of the Covid 19 pandemic, but also as a result of a review of the levels of provision made historically for HB

Estimate	Method / model used to make the estimate	Controls used to identify estimates	Whether Management have used an expert	Underlying assumptions: - Assessment of degree of uncertainty - Consideration of alternative estimates	Has there been a change in accounting method in year?
					overpayments.
NNDR Appeal Provision	For pre-2017 List appeals, a calculation is carried out based on levels of outstanding appeals, the grounds of the appeals and past experience of success rates and levels of reductions in RV. For the 2017 List, provision is based on an estimated percentage, derived with reference to comparator councils, adjusted for changes made at the 'Check' and 'Challenge' stages.	Estimates are derived by reference to the available relevant data, comparators, etc and in accordance with professional standards and guidance.	Estimate has been produced in-house. LG Futures have been retained to review and advise on its appropriateness.	A degree of estimation uncertainty is inherent even with the pre-2107 List, because although it is based on objective data and an established methodology, there is always the possibility of variation from previous percentage success rates and RV reduction. The uncertainty is higher in respect of the 2017 List, where there is very little objective evidence on which to assess the likely ultimate level of successful appeals. The percentage applied is judged to be within the range of likely outcomes, but towards the higher end of that range. Consideration has been given to applying a lower percentage, but this would expose the Council to the risk of future loss without the provision to	Only change compared to previous year is that a certain amount of information is now available in respect of numbers and status of 2017 List cases at the 'Check' and 'Challenge' stages and this has been incorporated

Estimate	Method / model used to make the estimate	Controls used to identify estimates	Whether Management have used an expert	Underlying assumptions: - Assessment of degree of uncertainty - Consideration of alternative estimates	Has there been a change in accounting method in year?
				cover it, with the possibility that this could be for a significant amount.	

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Report of	Meeting	Date
Deputy Chief Executive	Governance Committee	28 th July 2021

Strategic Risk Update 2021-22

Purpose of report

- To present the Governance Committee with the updated Strategic Risk Register (SRR) to ensure that the 19 strategic risks identified are being sufficiently monitored and mitigated.

Recommendation(s)

- It is recommended that the Governance Committee review the strategic risks and actions in place to provide oversight of the risk management process.

Executive summary of report

- This report contains the latest revision of the SRR, which is stored on the GRACE risk management system, for review and comment by the Governance Committee.
- The SRR is a 'live' register and is therefore continually reviewed. The majority of risk levels remain static as mitigating actions have ensured that the risks have been effectively managed and have therefore not been escalated, with only three risk scores having been altered: one increased residual score, an increased inherent score, and a decreased residual score, whilst 13 risks' scores have remained unchanged.
- Overall, 12 risks have been identified as 'high risk' and 7 identified as 'medium risk'. In addition, 3 new risks have been added to the register, with 2 being rated as 'high risk' and one 'medium risk'.
- All risks have been reviewed in the context of the COVID-19 pandemic and its associated socio and economic impacts which translate to how services are delivered reflecting local needs.

Confidential report Please bold as appropriate	Yes	No
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Corporate priorities

- This report relates to the following Strategic Objectives:

Involving residents in improving their local area and equality of access for all		A strong local economy	
Clean, safe and healthy homes and		An ambitious council that does more	X

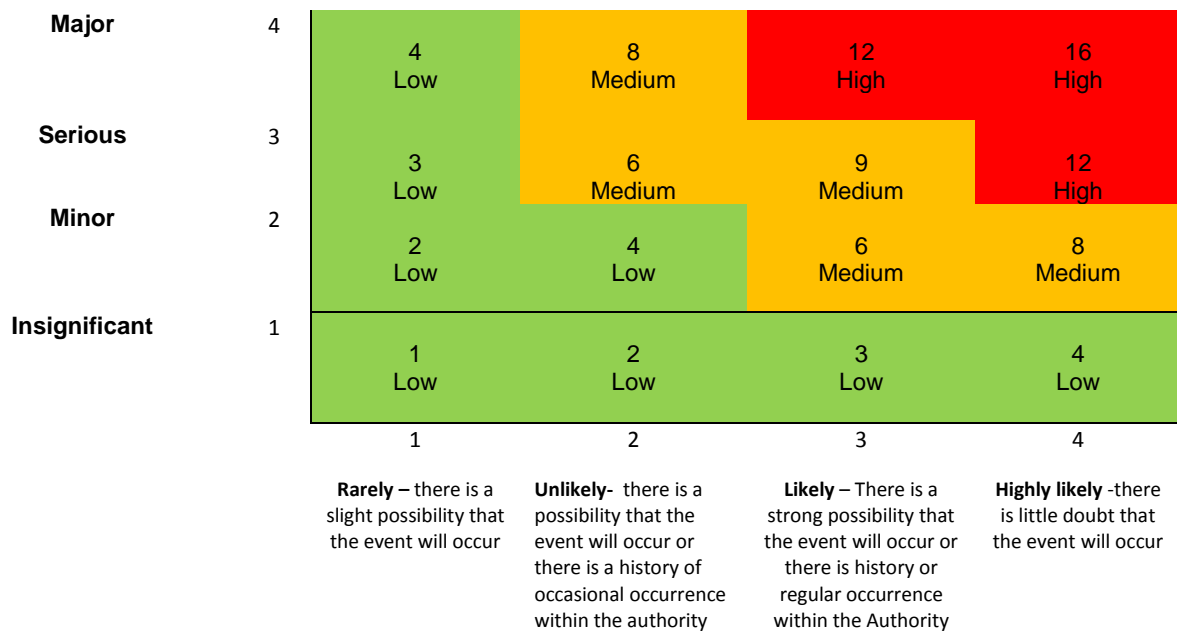
communities		to meet the needs of residents and the local area	
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Background

8. The SRR is vehicle through which the Council records, monitors, and mitigates any potential risks to the organisation and the delivery of its functions that need to be managed strategically. The register is contained and stored within the GRACE risk management system.
9. Compiling the SRR requires a collective effort involving the Shared Senior Management Team (SMT), who are responsible for identifying, owning, monitoring, and mitigating the key strategic risks facing the Council. They are also responsible for ensuring that actions against each risk are completed. This is with support from the Performance and Partnerships Team.
10. The actions to mitigate each strategic risk were updated in June 2021.

Scoring strategic risks

11. The matrix below presents how each risk is scored on the GRACE risk management system:



12. All of the risks have been re-assessed for 2021 by SMT on the likelihood of the risk occurring measured against the impact on the Council taking into consideration any controls, completed actions, or actions planned over 2021/22. The resulting score out of 16 is then applied to prioritise the risk and the level of mitigating actions required.
13. Each risk has three risk scores, described below:
 - Inherent – based on the likelihood and impact of the risk if we ‘do nothing’,
 - Residual- this risk score considers any existing control measures in place,
 - Target- the level of risk the risk owner is willing to accept considering the controls and actions in place.

14. When scoring the risks, the following factors have been considered:

- Environmental factors,
- Political factors,
- Financial considerations,
- Regional and national risk factors,
- Previous risks experienced by the council.

Summary of the risks

15. A summary of the updated risks for 2021 can be found below. The table includes risks ranked from highest inherent risk score to lowest and includes any changes to the description (highlighted in red text) and risk level:

Risk No.	Description of Risk (any changes marked in red)	Inherent Score July 2021	Residual Score July 2021	Change in risk level from 2020
R1	Failure to realise the value of large budget investments and achieve return on investments	16 (High)	12 (High)	→ (no change)
R2	Failure to achieve desired outcomes through partnership working and deterioration in relationships	16 (High)	6 (Medium)	→ (no change)
R3	Budget challenges in key public and third sector partners having a negative impact on local level service delivery	16 (High)	8 (medium)	→ (no change)
R17	Incidents affecting ICT service delivery / business continuity	16 (high)	12 (High)	New risk
R18	Cyber-attacks that impact business continuity and delivery	16 (high)	12 (High)	New risk
R4	Failure to optimise opportunities for new ways of working and alternative business models including options for income generation	12 (High)	8 (medium)	→ (no change)
R5	Lack of resources to deliver the Council's priorities due to public sector funding cuts (financial & staff capacity) and loss of income with the need to recover the general reserve and any potential impact of a national/global recession	12 (High)	6 (Medium)	→ (no change)
R8	Failure to sustain our performance in light of budget challenges and the impact of Covid-19 and ongoing resourcing restraints	12 (High)	6 (Medium)	→ (no change)
R10	Failure to fully realise the benefits of new technology and related impact on driving organisational change. This includes the failure of staff to uptake new technological changes.	12 (High)	6 (Medium)	→ (no change)
R15	Failure of (existing) Shared Service arrangements	12 (High)	8 (Medium)	↑ (increased residual risk)
R16	Not managing the recovery after COVID-19 effectively	12 (High)	12 (High)	→ (no change)
R19	Failure to optimise new options for income generation	12 (High)	8 (medium)	New risk
R11	Reduction in staff satisfaction and morale with the Council including increase in sickness absence	9 (Medium)	6 (Medium)	→ (no change)

Risk No.	Description of Risk (any changes marked in red)	Inherent Score July 2021	Residual Score July 2021	Change in risk level from 2020
R13	Damage to the council's reputation and potential reduction in resident satisfaction in relation to high profile decision making	9 (Medium)	4 (low)	→ (no change)
R6	Failure to react to changing service demand including any change in demand due to the recovery from COVID-19 and internal skill gaps to address this	8 (medium)	6 (Medium)	→ (no change)
R9	External legislative and policy change affecting service delivery (Universal credit, GDPR, BREXIT)	8 (Medium)	6 (medium)	↓ (reduced residual risk)
R12	Incidents affecting service delivery/business continuity or even widespread damage, injury or risk to the public including cyber-attack	8 (Medium)	4 (low)	→ (no change)
R7	Reduction in satisfaction with the Council	6 (Medium)	6 (Medium)	→ (no change)
R14	Failure to build and maintain strong relationships of trust and confidence between officers and each party to promote good and open relationships between political parties	6 (Medium)	2 (low)	↑ (increased inherent risk)

16. Further details about each of these risks, their scoring, and their mitigating controls and actions can be found within the detailed register in **Appendix A**.
17. All the risks have been reviewed in light of COVID-19 and amended appropriately to reflect the long-term impact that this crisis will have on the Council and services it delivers. Overall, the majority of strategic risk levels have remained similar to 2020 as mitigating actions and controls have ensured that the risks have been effectively managed and have therefore not escalated across the year. Moreover, all actions have been reviewed and updated against these risks and any changes recorded within the GRACE system.
18. In summary the key changes to highlight are:
 - a) The inherent risk on R14 has increased,
 - b) The residual risk score for R15 has increased,
 - c) The residual risk score for R9 has decreased,
 - d) Three additional risks have been included:
 - a. R17 Incidents affecting ICT service delivery / business continuity
 - b. R18 Cyber-attacks that impact business continuity and delivery
 - c. R19 Failure to optimise new options for income generation
(This was previously accounted for under R4 'failure to optimise new ways of working', however, due to the importance of income generation in order to operate sustainably, this has been separated into a separate risk.)

Highest scoring risks

19. The highest scoring risks continue to focus on delivering Council priorities, including large scale investment projects, partnership working, and cyber security. There are significant challenges facing the organisation within the coming year, including budgetary pressures, internal and external change, and the ever-increasing demand for our services.
20. Whilst some budget savings have been achieved over 2020/21, the council continues to face significant financial challenges as we move towards 2021/22. Preparing for these challenges requires us to continue to transform the way in which we deliver services to realise

efficiencies that enable us to continue to provide quality services that meets the needs of local residents. As a control measure against many of the highest scoring strategic risks, the Transformation Strategy continues to focus on achieving the financial savings that need to be made towards a sustainable operational and financial position.

21. The risk score for R1 'failure to realise the value of large budget investments and achieve return on these investments' continues to be the highest rated risk for the Council. This risk includes the Council's investment into large scale developments such as the Digital Office Park, Market Walk and investment into key employment sites, such as Alker Lane. This remains high to reflect the impact of COVID-19 on the economy and the increase in development costs, which may mean lower returns on investment projects. The high risk also reflects the need to see a return on long-term investments to assist the Council in achieving a sustainable financial position in future years.
22. The risk R2 'failure to achieve desired outcomes through partnership working and deterioration in relationships' continues to be rated one of the highest risks for the Council. This is due to the reliance on partnership working in the context of reductions in government funding and the need to work effectively with partners to provide fair access to services for our most vulnerable residents, particularly as part the recovery from COVID-19. Strong control measures are listed to mitigate this risk through existing partnership working arrangements and a key project in the Corporate Strategy to work closely with partners to deliver sustainable public services, therefore, the risk score for this risk remains the same.
23. The risk R3 refers to budget challenges in key public and third sector partners having a negative impact on local level service delivery and remains high. This risk has been renamed from 'budget cuts' to 'budget challenges' to incorporate wider budgetary pressures as well as cuts. We continue to work with partners to ensure that we are providing the most cost effective and sustainable solutions possible to sustain local services. However, despite strong controls and mitigating actions in place internally to mitigate this risk, external financial pressures at both a national and county wide level still exist as we emerge from the pandemic. Because of this, the risk level has been maintained for 2021.
24. Two new risks have been added to the register for 2021, which have been scored as high risk as they both relate to the increased reliance on technology to deliver services and the significant impact to service operations if that technology was disrupted. The significance has been increased as remote working now takes place as a matter of routine which creates a greater reliance on cloud technology to store information. The risk R17 refers to incidents effecting the ICT service and its ability to delivery business as usual. This has been removed from R12 'incidents effecting business delivery' to create a new risk, reflecting the Council's reliance on technology. Furthermore, the risk R18 refers specifically to cyber threats and their potential to disrupt Council operations.

Changes to risk scores

25. The review has resulted in a decrease in the residual risk of R9 'external legislative and policy change affecting service delivery'. This is as a result of Brexit legislation being better understood since a deal with the European Union was reached back in January 2020. In addition, a dedicated risk register was created to further monitor, manage, and mitigate risks around Brexit and associated policy that may affect the Council.
26. The risk R14 'relationships between officers and political parties' has been assigned a higher inherent risk to account for the impact that a potential break down of officer and party relationships could have on both existing and future shared services arrangements and the consequential importance of maintaining good relationships with members across both authorities. Following the 2021 local election, actions have been put into place to work with political groups in order to manage the change and mitigate any potential risks.

- 27. The residual risk of R15 ‘failure Shared Service arrangements’ has been increased to account for the recent expansion of the shared service arrangements and the significant impact on service delivery should arrangements fail. The wording of the risk has also been altered to remove the ‘existing’ element to further reflect the implementation of Phase 1 of shared services, which included the introduction of Legal, Democratic Scrutiny and Electoral Services, Transformation and Partnerships, and Communications and Visitor Economy as shared services.
- 28. It should also be noted that in the current climate of the COVID-19 pandemic, the risk R12 ‘incidents affecting service delivery/business continuity or even widespread damage, injury or risk to the public’ has remained unchanged. This is due to the effectiveness of the controls put in place in light of the pandemic and the risk R16, which encompasses risks related to COVID-19 and remains scored as high due to changing legislative landscape and associated challenges as we emerge from the pandemic. Furthermore, a review will be undertaken in order to quantify any backlog in service delivery as a result of prioritising the pandemic response and recovery.

Implications of report

- 29. This report has implications in the following areas and the relevant Directors’ comments are included:

Finance	X	Customer Services	
Human Resources		Equality and Diversity	
Legal		Integrated Impact Assessment required?	
No significant implications in this area	X	Policy and Communications	

Risk

- 30. This report considers the SRR and therefore has implications on how we monitor and mitigate risk.

Comments of the Statutory Finance Officer

- 31. Financial considerations are taken into account in the scoring of all risks and some risks are largely finance related. As detailed in the report the risk register is a key tool in monitoring and mitigating these.

Comments of the Monitoring Officer

- 32. No comments.

Chris Sinnott
Deputy Chief Executive

Report Author	Ext	Date
Jon-James Martin / Howard Anthony	***	15/07/2021

Appendix A – Chorley Council Strategic Risk Register (SRR)

The table below presents the SRR, including the risk scores, actions and controls in place, as well as the risk owners:

Risk No.	Description of Risk	Risk Owner	Risk category	Controls in Place	Inherent risk score	Residual risk score	Target risk score	Actions Planned	Target Action Date
R1	Failure to realise the value of large budget investments and achieve return on investment	ML	Financial	<ul style="list-style-type: none"> Budget setting process Regular budget monitoring Project and programme management Major Project and Wholly Owned Company Steering Group SMT Programme Board Representation in the Corporate Strategy 	16 (high)	12 (high)	6 (medium)	Delivery of Investment Strategy Ongoing monitoring of investment projects Transformation Programme	31/07/21 31/03/22 31/03/22
R2	Failure to achieve desired outcomes through partnership working and deterioration in relationships	CS	Partnership/contractual Reputational	<ul style="list-style-type: none"> Continued delivery of actions within the Transformation Strategy Continued Chorley and South Ribble Partnership monitoring Partnership working Chorley and South Ribble Partnership and role of the Executive Transformation Focus Group Existing working relationships Continue to support the development of the ICWS 	16 (high)	6 (medium)	4 (low)	Build relationships with new senior management in partner organisations Deliver the corporate project 'work with our partners to deliver sustainable public services'	31/03/22 31/03/22
R3	Budget challenges in key public and third sector partners	CS	Financial Partnership/contractual Reputational Strategic	<ul style="list-style-type: none"> Chorley Council response to LCC consultations Chorley and South Ribble Partnership 	16 (high)	8 (medium)	6 (medium)	Development of the Transformation Focus group forward plan	30/09/21

Risk No.	Description of Risk	Risk Owner	Risk category	Controls in Place	Inherent risk score	Residual risk score	Target risk score	Actions Planned	Target Action Date
	having a negative impact on local level service delivery			<ul style="list-style-type: none"> Continued delivery of the Transformation Programme Existing relationships with key public sector partners. Impact assessments undertaken regarding LCC's budget cuts 					
R4	Failure to optimise opportunities for new ways of working	CS	Financial Operational Partnership/contractual Reputational	<ul style="list-style-type: none"> Key strategic partnership framework Corporate Strategy Chorley and South Ribble Partnership Transformation Strategy 	16 (high)	8 (medium)	6 (medium)	Refresh of the Transformation Strategy Review key strategic partnership framework Income Generation Strategy	30/09/21 30/09/21 30/09/21
R5	Lack of resources to deliver the Council's priorities due to public sector funding cuts (financial & staff capacity)	CS	Financial Reputational	<ul style="list-style-type: none"> Refreshed Corporate Strategy and service level business plans Refreshed Medium Term Financial Strategy Additional budget investment in priorities Continued organisational development Delivery of the Transformation programme Changes to service provision Transformation Focus 	12 (high)	6 (medium)	4 (low)	Annual corporate planning and budget process Delivery of the MTFS Delivery of the Organisational Development Strategy Delivery of the Transformation Focus Group forward plan Focus on business growth generating additional	30/11/21 31/03/22 31/03/22 31/03/22 31/09/21

Risk No.	Description of Risk	Risk Owner	Risk category	Controls in Place	Inherent risk score	Residual risk score	Target risk score	Actions Planned	Target Action Date
				Groups.				income to make the council financially self-sufficient	
R6	Failure to react to changing service demand	AK	Strategic Technological	<ul style="list-style-type: none"> ICT Digital Strategy Self service capability via the Council website Use of system data and regular monitoring and reporting Volumetric data capture 	8 (medium)	6 (medium)	4 (low)	<ul style="list-style-type: none"> Customer service review as part of shared services Implementation of the Digital Strategy Implementation of the ICT and Customer Strategies 	<ul style="list-style-type: none"> 31/03/22 01/04/22 31/03/22
R7	Reduction in satisfaction with the Council	GH	Reputational	<ul style="list-style-type: none"> Corporate Health Dashboard Customer focus within the Digital and ICT Strategies Customer satisfaction survey Strong customer service culture Resident Satisfaction Survey Single Front Office Tangible improvement projects in the Corporate Strategy 	6 (medium)	6 (medium)	6 (medium)	<ul style="list-style-type: none"> Additional investment in priority areas Delivery of communications, campaigns and events Monthly customer satisfaction process being improved for 2020/21 Tangible improvement projects in the Corporate Strategy 2020 	<ul style="list-style-type: none"> 31/03/22 27/12/21 30/09/21 29/11/21

Risk No.	Description of Risk	Risk Owner	Risk category	Controls in Place	Inherent risk score	Residual risk score	Target risk score	Actions Planned	Target Action Date
R8	Failure to sustain our performance in light of budget challenges	CS	Operational Reputational Strategic	<ul style="list-style-type: none"> Annual business planning process Benchmarking exercises including LG Inform Performance dashboard for SMT Performance indicators Performance management framework Performance monitoring and annual refresh of local indicators Refresh of Transformation Strategy Delivery of Transformation Focus Group Forward Plan 	12 (medium)	6 (medium)	4 (low)		
R9	External legislative and policy change affecting service delivery	CS	Legal/regulatory Operational Reputational	<ul style="list-style-type: none"> BREXIT risk register GDPR policies in place and DPO role assigned to the head of HR, Legal and Democratic Additional resources dedicated BREXIT risk register Chorley Welfare Reform Partnership 	8 (medium)	6 (medium)	4 (low)	GDPR audit	30/11/21
R10	Failure to fully realise the benefits of new technology and related impact on driving organisational change. This includes the failure of staff to uptake new	AK	Operational Technological	<ul style="list-style-type: none"> Digital Strategy Worksmart initiatives ICT strategy Implementation of Office 365 Workplace Strategy Single Front Office 	12 (high)	6 (medium)	2 (low)	Accommodation review Refresh of Streetscene Modernisation Strategy Develop and implement the transformation programme Undertake benefits realisation around technology changes	31/12/21 31/07/21 31/09/21 31/07/22

Risk No.	Description of Risk	Risk Owner	Risk category	Controls in Place	Inherent risk score	Residual risk score	Target risk score	Actions Planned	Target Action Date
	technological changes.								
R11	Reduction in staff satisfaction and morale with the Council including increase in sickness absence	VW	Human Resources	<ul style="list-style-type: none"> Continued application of the sickness absence policy Delivery of additional management training Health and safety policies Healthcare cash back scheme Implementation of the emotional wellbeing policy Internal communications plan Leading edge management competencies Listening day working groups Local indicator refresh – sickness targets OD health and wellbeing programme 	9 (medium)	8 (medium)	3 (low)	Delivery of the OD Strategy	31/12/21
R12	Incidents affecting service delivery/business continuity or even widespread damage, injury or risk to the public	CS	Information Strategic	<ul style="list-style-type: none"> Business Continuity Plan Emergency Plan Flu pandemic plan. Multi agency flood plan Chorley COMAH Plan National, regional and local security plans. Command and control structure in place Response to rise in UK threat levels Emergency arrangements 	8 (medium)	4 (low)	4 (low)	Business continuity plans refreshed and reviewed Undertake risk exercise	31/10/21 31/03/22

Risk No.	Description of Risk	Risk Owner	Risk category	Controls in Place	Inherent risk score	Residual risk score	Target risk score	Actions Planned	Target Action Date
				<ul style="list-style-type: none"> continue to be in place Staff awareness Continued member of the PSN network 					
R13	Damage to the council's reputation and potential reduction in resident satisfaction in relation to high profile decision making.	GH	Reputational	<ul style="list-style-type: none"> Communication and engagement with local stakeholders and residents Governance procedure in place Planning Policies in place Monthly monitoring of customer satisfaction Monitoring of social media (comments, threads, themes) responding appropriately and alerting where needed Resident Satisfaction Survey 	9 (medium)	4 (low)	2 (low)	<ul style="list-style-type: none"> Continued tailored communication and engagement Monthly monitoring of customer satisfaction 	<ul style="list-style-type: none"> 31/03/22 31/03/22
R14	Failure to build and maintain strong relationships of trust and confidence between officers and each party to promote good and open relationships between political parties	CM	Strategic	<ul style="list-style-type: none"> Attendance at political group meetings to address key issues Corporate Strategy development and engagement with political parties Meetings with Leader/Leader of Opposition Member development 	6 (medium)	2 (low)	2 (low)	Work with political groups to manage change following recent elections	31/08/21
R15	Failure of Shared Service arrangements	GH	Operational Partnership/contractual Financial	<ul style="list-style-type: none"> Strategic Partnerships Framework Effective governance 	12 (high)	8	2 (low)		

Risk No.	Description of Risk	Risk Owner	Risk category	Controls in Place	Inherent risk score	Residual risk score	Target risk score	Actions Planned	Target Action Date
			Reputational	<ul style="list-style-type: none"> arrangements Best practice to shape future services 		(medium)			
R16	Managing the recovery from Covid-19 effectively	CS	Business recovery	<ul style="list-style-type: none"> BCMT management Effective governance arrangements Effective business planning process 	12 (high)	12 (high)	6 (medium)		
R17 NEW	Incidents affecting ICT service delivery / business continuity	AK	Information Strategic	<ul style="list-style-type: none"> Business Continuity Plan Emergency Plan Staff awareness of ICT risks/threats and reporting of any issues National, regional and local security plans. 	16 (high)	12 (high)	6 (medium)	<ul style="list-style-type: none"> Business continuity plans refreshed and reviewed Undertake risk exercise 	<ul style="list-style-type: none"> 31/10/21 31/03/22
R18 NEW	Cyber-attacks that impact business continuity and delivery	AK	Strategic	<ul style="list-style-type: none"> Staff awareness of ICT risks/threats and reporting of any issues National, regional and local security plans. 	16 (high)	12 (high)	6 (medium)	Cyber risk report to be produced	31/08/22
R19 NEW	Failure to optimise new options for income generation	ML	Financial	<ul style="list-style-type: none"> Corporate Strategy 	12 (High)	8 (medium)	6 (medium)	Delivery of the MTFS	31/03/22

Risk owners

GH – Gary Hall (Chief Executive)

CS – Chris Sinnott (Deputy Chief Executive)

AK – Asim Khan (Director of Customer and Digital)

ML – Mark Lester (Director of Commercial Service)

CM – Chris Moister (Director of Governance)

VW – Victoria Willett (Service Lead – Transformation and Partnerships)

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Governance 2021 – 2022 Work Programme

26th May 2021

Report	Officer
Chorley Borough Council Audit Progress Report – May 2021	(External) Grant Thornton
Internal Audit Annual Report 20/21	Dawn Highton
Review of the Effectiveness of Internal Audit	Dawn Highton
Annual Review of the Council's Counter Fraud Policies	Dawn Highton
Annual Governance Statement	Chris Moister
RIPA Application	Chris Moister
CIPFA FM Code Assessment	James Thomson

28 July 2021

Report	Officer
Update on the Statement of Accounts	Tony Furber
Audit Findings	(External) Grant Thornton
Chorley Borough Council Annual Audit Letter	(External) Grant Thornton
Charity and Trust Account	James Thomson
Strategic Risk Update Report	Victoria Willett
RIPA Application	Chris Moister
GDPR Update	Chris Moister

24 November 2021

Report	Officer
Internal Audit Progress Report	Dawn Highton
Treasury Management Activity Mid-Year Review 2021/2022, Quarter Two Monitoring	Tony Furber
Internal Audit Plan Progress Report	Dawn Highton
RIPA Application	Chris Moister



19 January 2022

Report	Officer
External Audit Update	(External) Grant Thornton
Internal Audit Plan Progress Report	Dawn Highton
Update on the Chorley Council Capital Strategy	Gary Hall/ Louise Mattinson
RIPA Application	Chris Moister

16 March 2022

Report	Officer
Audit Progress and Sector Update Report	
External Audit Plan 2022 - 2023	
Internal Audit Plan	Dawn Highton
RIPA Application	Chris Moister