

# Agenda

## Audit and Risk Assurance Committee

**Thursday, 18 January 2024 at 6.00 pm**  
**At Council Chamber - Sandwell Council House, Oldbury**

**1 Apologies for Absence**

**2 Declarations of Interest**

Members to declare any interests in matters to be discussed at the meeting.

**3 Minutes**

5 - 8

To confirm the minutes of the meeting held on 23 November 2023 as a correct record.

**4 Additional Items of Business**

To determine whether there are any additional items of business to be considered as a matter of urgency.

**5 Local Audit Arrangements Update**

9 - 12

To note and comment upon the current position in relation to Local Audit Arrangements.

**6 External Audit Plan 2021 - 2022**

13 - 40

To note and comment upon Grant Thornton's



External Audit Plan for 2021-22.

7 **Strategic Risk Register Update Report** 41 - 56

To note and comment upon the Strategic Risk Register Update Report.

8 **Work Programme for the 2023-24 Municipal Year** 57 - 64

Standing item to consider the Work Programme of the Committee.

9 **Cabinet Forward Plan** 65 - 96

Standing item to consider the Cabinet Forward Plan.

**Shokat Lal**

**Chief Executive**

Sandwell Council House  
Freeth Street  
Oldbury  
West Midlands

**Distribution**

Councillor Preece (Chair)  
Councillors Ager, H Bhullar, Dhariwal, L Giles, V Smith, Tipper, Hussain and W Gill

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## Minutes of Audit and Risk Assurance Committee

**23 November 2023 at 6.11pm  
at Sandwell Council House, Oldbury**

**Present:** Councillor Preece (Chair);  
Councillors Bhullar, Smith, Tipper and  
Mr Ager (Independent Vice-Chair).

**In attendance:** Brendon Arnold – Interim Director of Finance and Section 151 Officer, Peter Farrow – Audit Services and Risk Management Manager, Kate Ashley – Strategic Lead Service Improvement, Mike Jones – Assistant Director Legal and Assurance and Deputy Monitoring Officer, Luke Dove – Assistant Director- Assets, Phil Kingston – Principal Lead Energy and Climate Change, Trisha Newton – Deputy Democratic Services Manager and Johane Gandiwa – Committee and Constitutional Services Lead Officer.

### 48/23 **Apologies for Absence**

An apology was received from Councillor L Giles.

### 49/23 **Declarations of Interest**

There were no declarations of interest.

### 50/23 **Minutes**

**Resolved** that the minutes of the meeting held on 21 September 2023 be confirmed as a correct record.



## 51/23 **Urgent Additional Items of Business**

There were no urgent additional items of business.

## 52/23 **Strategic Risk Register**

The Committee received an update on specific risks. Since the last review, the previous risks around the Medium Term Financial Plan and Resource Allocation, Future Government Policies and Funding Sources and Inflation had been absorbed into one wider Medium Term Financial Strategy, Central Government Funding and Resource Allocation risk, and a new risk had been added regarding the completion of the council's Statement of Accounts.

The full Strategic Risk register would be reported to the next meeting of the committee.

## 53/23 **Public Health Directorate Risk Register**

The Committee received an update on the Public Health Directorate Risk Register.

In response to a question around public health threats and how these were interpreted at a local level and with regards to recruitment levels within the team, officers undertook to establish process and feed the response back.

## 54/23 **Internal Audit Progress Report**

The Committee received an update on the Internal Audit Progress Report which contained details of the matters arising from internal audit work undertaken between April and October 2023. The report highlighted two limited assurance reports on Climate Change and the Use of Council Procurement Cards.

An update was provided by officers on the Climate Change Action Plan progress. It was anticipated that further updates would be provided as progress was made.



With regards to the use of Council Procurement Cards, the Committee was updated on the recent review and arrangements put in place to ensure compliance with the policy.

The Chair wished to place on record his thanks for the work undertaken in relation to the use of procurement cards and the rapid improvements made to ensure compliance in this area.

### 55/23 **Internal Audit Charter**

The Committee considered the Internal Audit Charter.

**Resolved** that the Internal Audit Charter is approved.

### 56/23 **Code of Corporate Governance**

The Committee considered the revised Code of Corporate Governance.

The Council adopted the Local Code of Corporate Governance as a mechanism to demonstrate that its governance structures complied with the principles contained in the framework. The Code was a key component of the Council's governance arrangements and described the processes and arrangements that the Council had in place to evidence compliance with good governance principles.

**Resolved** that Full Council is recommended to approve the updated Code of Corporate Governance.

### 57/23 **Work Programme for the 2023/24 Municipal Year**

The Committee reviewed the work programme for the current municipal year.



## 58/23 Cabinet Forward Plan

The Committee noted the items contained in the Cabinet Forward Plan.

## 59/23 Improvement Plan Progress Report

The Committee received the quarterly update on progress against the Improvement Plan agreed by Council.

The Improvement Plan incorporated all recommendations from the Grant Thornton Governance Review, the LGA (Local Government Association) Corporate Peer Challenge and the CIPFA (Chartered Institute of Public Finance and Accountancy) Financial Management Review, as well as the Statutory Directions from the Secretary of State for Levelling Up, Housing and Communities.

**Resolved** that the public and press is excluded from the rest of the meeting. This is to avoid the possible disclosure of exempt information under Schedule 12A to the Local Government Act, 1972, as amended by the Local Government (Access to Information) (Variation) Order 2006, relating to any individual, likely to reveal the identity of an individual or the financial and business affairs of any person, including the authority holding that information.

The Chief Executive provided an update to the Committee on the recently approved management structure and the proposed plan to appoint to positions and the next steps.

The Committee noted the submissions by the Chief Executive.

Meeting ended at 7.42pm

Contact: [democratic\\_services@sandwell.gov.uk](mailto:democratic_services@sandwell.gov.uk)





## Report to Audit and Risk Assurance Committee

18 January 2024

<b>Subject:</b>	Local Audit Arrangements Update
<b>Director:</b>	Interim S151 Officer Brendan Arnold <a href="mailto:Brendan_Arnold@sandwell.gov.uk">Brendan_Arnold@sandwell.gov.uk</a>
<b>Contact Officer:</b>	Acting Assistant Director - Finance Claire Spencer <a href="mailto:Claire_Spencer@sandwell.gov.uk">Claire_Spencer@sandwell.gov.uk</a>

### 1 Recommendations

1.1 To note the current position regarding the Local Audit arrangements.








### 2 Reasons for Recommendations

2.1 To update the Audit and Risk Assurance Committee on the current situation with regards to the backlog in Local Audit arrangements across the local government sector, what action is being taken to attempt to remedy this and the impact it may have as the Council seeks to achieve the successful sign-off of its 2021-22 and 2022-23 accounts.

2.2 The role of the Audit and Risk Assurance Committee is to help provide assurance to the Council that it has a robust system of governance, risk management and internal control. The timely approval of the Council's Annual Statement of Accounts provides a key role in such assurance.



### 3 How does this deliver objectives of the Corporate Plan?

	Best start in life for children and young people People live well and age well Strong resilient communities
	Quality homes in thriving neighbourhoods A strong and inclusive economy A connected and accessible Sandwell
	The audit of the accounts and the Value for Money conclusion by the external auditors, are important elements of the accountability and transparency of the Council's finances in helping to support all of the Council's objectives.
	
	
	
	

### 4 Context and Key Issues

- 4.1 The Committee will be aware that the Council's Statement of Accounts for 2020-21 while delayed, were formally approved with an unqualified opinion in August 2023.
- 4.2 The Council is now keen to proceed rapidly in the production of the 2021-22 accounts and those for 2022-23. The Council's ambition is that these accounts will be such that unqualified opinions can be obtained following the usual audit process.
- 4.3 Members of the Committee may also be aware that there has been a deterioration in the timeliness of local government audit across the sector for some time, with delays compounded during the pandemic, leading to a significant backlog of audit opinions.



- 4.4 The National Audit Office (NAO), the Department for Levelling Up, Housing and Communities (DLUHC) and others intend to set a series of statutory deadlines referred to as a 'backstop', for accounts preparers and auditors to help clear the backlog of delayed audits.
- 4.5 DLUHC have indicated that once these deadlines have been set auditors will be required to provide as much assurance as possible for any outstanding years accounts, reporting as normal any significant concerns they have on an organisation's financial controls, financial reporting as well as financial resilience, governance and risk.
- 4.6 Where necessary, if the accounts have not been formally signed off by the auditors by the backstop, they would need to limit their opinion and make clear to the users of the accounts those aspects or sections of a set of accounts which are not supported by sufficient, appropriate evidence, and which the auditor is unable to provide assurance over.
- 4.7 An update on the latest position and the impact this may have on the Council's annual accounts will be provided at the meeting.
- 4.8 The Council will continue to liaise with our external auditors with regards to the completion of accounts within the new arrangements.
- 4.9 There are also proposals for a broader programme of reform across the local audit system in order to ensure that this situation does not arise again in the future. As more details of these emerge, they will also be shared with the Audit and Risk Assurance Committee

## 5 Implications

<b>Resources:</b>	The audit of the accounts and the Value for Money conclusion by the external auditors, are important elements of the accountability and transparency of the Council's finances.
<b>Legal and Governance:</b>	The Secretary of State makes the Accounts and Audit Regulations in exercise of powers conferred by the Local Audit and Accountability Act. The Accounts and Audit Regulations require the Statement of Accounts be produced in accordance with proper practice



<b>Risk:</b>	Consideration of risk is a key role in the process of the annual audit of the Council's accounts.
<b>Equality:</b>	As a decision is not being sought in this report, it is not necessary to undertake an Equality Impact Assessment.
<b>Health and Wellbeing:</b>	There are no explicit Health and Wellbeing implications in relation to this report.
<b>Social Value</b>	There are no explicit Social Value implications in relation to this report.
<b>Climate Change</b>	There are no explicit Climate Change implications in relation to this report.
<b>Corporate Parenting</b>	There are no explicit Corporate Parenting implications in relation to this report.

## 6. Appendices

None

## 7. Background Papers

None



## Report to Audit and Risk Assurance Committee

18 January 2024

<b>Subject:</b>	External Audit Plan 2021-22
<b>Director:</b>	Interim S151 Officer Brendan Arnold <a href="mailto:Brendan_Arnold@sandwell.gov.uk">Brendan_Arnold@sandwell.gov.uk</a>
<b>Contact Officer:</b>	Acting Assistant Director - Finance Claire Spencer <a href="mailto:Claire_spencer@sandwell.gov.uk">Claire_spencer@sandwell.gov.uk</a>

### 1 Recommendations







- 1.1 To note the contents of the External Audit Plan for 2021-22 from the Council's auditors Grant Thornton.

### 2 Reasons for Recommendations

- 2.1 To inform the Audit and Risk Assurance Committee of the External Audit Plan for 2021-22.



### 3 How does this deliver objectives of the Corporate Plan?

	<p>Best start in life for children and young people                  People live well and age well                  Strong resilient communities                  Quality homes in thriving neighbourhoods                  A strong and inclusive economy                  A connected and accessible Sandwell</p> <p>The audit of the accounts and the Value for Money conclusion by the external auditors, are important elements of the accountability and transparency of the Council's finances in helping to support all of the Council's objectives.</p>
	
	
	
	
	

### 4 Context and Key Issues

4.1 The audit plan sets out the planned scope and provisional timing of the audit, as required by the International Standards on Auditing (UK and Ireland). The document attached is to help the Audit and Risk Assurance Committee understand the planned scope of the external audit work including areas of risk and materiality.

### 5 Implications

<b>Resources:</b>	The audit of the accounts and the Value for Money conclusion by the external auditors, are important elements of the accountability and transparency of the Council's finances.
<b>Legal and Governance:</b>	The Secretary of State makes the Accounts and Audit Regulations in exercise of powers conferred by the



	Local Audit and Accountability Act. The Accounts and Audit Regulations require the Statement of Accounts be produced in accordance with proper practice
<b>Risk:</b>	Consideration of risk is a key role in the process of the annual audit of the Council's accounts.
<b>Equality:</b>	As a decision is not being sought in this report, it is not necessary to undertake an Equality Impact Assessment.
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<b>Social Value</b>	There are no explicit Social Value implications in relation to this report.
<b>Climate Change</b>	There are no explicit Climate Change implications in relation to this report.
<b>Corporate Parenting</b>	There are no explicit Corporate Parenting implications in relation to this report.

## 6. Appendices

Appendix 1 - Sandwell Council Audit Plan

## 7. Background Papers

None



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Page 17

# Sandwell Metropolitan Borough Council audit plan

Year ending 31 March 2022

Sandwell Metropolitan Borough  
Council

Draft for discussion



# Contents



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## Section

Key matters
Introduction and headlines
Group audit scope and risk assessment
Significant risks identified
Other risks identified
Accounting estimates and related disclosures
Other matters
Materiality
IT Audit Strategy
Audit logistics and team
Audit fees
Independence and non-audit services

## Page

3
5
7
8
11
14
17
18
19
20
21
23

The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit planning process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and in particular we cannot be held responsible to you for reporting all of the risks which may affect the Council or all weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

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# Key matters

## Factors

## Our response

Page 19

### 2021/22 accounts

Preparation of the accounts and the audit has been substantially delayed from the statutory deadline of 30 June 2022. We expected a draft of the financial statements in October 2023, but a draft set of accounts was provided on 11 December 2023.

We agreed with officers that the 2021/22 accounts final audit would start week commencing 1st November 2023 and the audit was resourced accordingly. From that date the audit team have been working on elements of the accounts such as PFI and pensions and on draft notes such as senior officer remuneration, in advance of the receipt of the accounts. Clearly with the absence of a set of accounts and very limited working papers it has not been possible to significantly progress the audit. It is also inefficient and is likely to increase the work and cost of the work undertaken.

### Backstop

Delays have been seen across the sector with just 1 % of English council accounts for 2022/23 being published by the deadline. It is expected that the Minister will announce measures to address this backlog, although the position on this has yet to be formally communicated. The expectation is that an opinion will need to be issued on all years, up to and including the 2022/23 accounts, by the end of September 2024 (the backstop). If an audit is incomplete, then some form of qualification or disclaimer will be issued so that all audit years can be closed.

Officers have made clear that the draft 2022/23 accounts will not be available until well into the new calendar year 2024. Depending on the time it takes to complete the 2021/22 audit it may not be possible to complete the 2022/23 audit before the backstop date.

### Council Governance

On 22nd March 2022, Secretary of State for the Department for Levelling Up, Communities and Housing, Rt Hon Michael Gove MP, appointed two commissioners for Sandwell Council. These appointments followed the publication of the Governance review by Grant Thornton on 3 December 2021. Commissioners remain in place as at November 2023. We continue to liaise with both commissioners and management as part of our ongoing communication with the Council.

### Council developments

The Council continues to operate in an uncertain and challenging environment due to changes to Government funding. In the period of accounts (2021/22) there was also a global COVID 19 pandemic. In common with other councils, the pandemic provided a number of operational and financial challenges to the council, although the impact was not as great as in the previous financial year. Reduced income in areas such as car parking and residential education centres remained affected together with a backlog of work that ceased during times when restrictions were in place. COVID emergency funding and Contain Outbreak Management funding were brought forward into 2021/22 and this was used to offset these costs. Overall, an underspend of £4.788m was reported to Cabinet for the 2021/22 financial year.

### Commonwealth games

During the summer of 2022, Birmingham hosted the Commonwealth Games. Sandwell hosted the aquatics events in the new Aquatics Centre, which was successfully completed in advance of the games in April 2022. We anticipate that the 2021/22 accounts will reflect much of the development costs of the centre.

- As a firm, we are absolutely committed to audit quality and financial reporting in the local government sector. Our proposed work and fee, as set further in our Audit Plan, has been agreed with the Director of Finance.
- Although the opinion audit has been delayed, the work on value for money for 2021/22 is complete and an annual auditor's report has been issued to the council for that year.
- We also carried out a follow-up to our governance report in December 2022.
- We have identified an increased incentive and opportunity for organisations in the public sector to manipulate their financial statements due to increasing financial pressures. We have identified a significant risk of management override of control – refer to page 9.
- The Council's valuers each reported a material uncertainty in 2020/21. For the general fund, this was due to the uncertainty in the sector due to the Covid 19 pandemic and for the HRA, there was uncertainty in relation to the valuation of flats, due to the implications of the Grenfell disaster. We are not expecting valuation uncertainty in 21/22 for Covid 19 based on our experience of other council 2021/22 audits.
- Nevertheless, we will once again recognise a significant risk in regard to the valuation of properties due to the extent of estimate and – refer to page 9.

# Key matters (continued)

## Factors

Page 20

### Changes in IT system

No new financial systems that are relevant to the accounts were implemented during 2021/22. The Council intends to 'go live' with the new financial ledger system in April 2024. This has been a much delayed project and is referenced in our 2021 governance report. The 'old' ledger will need to remain open to enable completion and audit of accounts for the 2023/24 financial year.

### Senior management

There has been some turnover in senior management at the Council. The 2021/22 accounts will be certified by the current interim Director of Finance, who was not in post during the 2021/22 financial year.

# Introduction and headlines

## Purpose

This document provides an overview of the planned scope and timing of the statutory audit of Sandwell Metropolitan Borough Council ('the Council') for those charged with governance.

## Respective responsibilities

The National Audit Office ('the NAO') has issued a document entitled Code of Audit Practice ('the Code'). This summarises where the responsibilities of auditors begin and end and what is expected from the audited body. Our respective responsibilities are also set out in the agreed engagement letter/in the Terms of Appointment and Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA), the body responsible for appointing us as auditor of Sandwell Metropolitan Borough Council. We draw your attention to both of these documents.

## Scope of our audit

The scope of our audit is set in accordance with the Code and International Standards on Auditing (ISAs) (UK). We are responsible for forming and expressing an opinion on the Council [and group]'s financial statements that have been prepared by management with the oversight of those charged with governance the Audit committee; and we consider whether there are sufficient arrangements in place at the Council and group for securing economy, efficiency and effectiveness in your use of resources. Value for money relates to ensuring that resources are used efficiently to maximise the outcomes that can be achieved.

The audit of the financial statements does not relieve management or the Audit Committee of your responsibilities. It is the responsibility of the Council to ensure that proper arrangements are in place for the conduct of its business, and that public money is safeguarded and properly accounted for. We have considered how the Council is fulfilling these responsibilities.

Our audit approach is based on a thorough understanding of the Council's business and is risk based.

## Group Audit

The Council is required to prepare group financial statements that consolidate the financial information of Sandwell Children's Trust. A resolution to wind up Sandwell Land and Property Ltd was made in March 2022, and the interest in the assets transferred to the council at the year end. We will expect to see this transfer explained within the financial statements.

## Significant risks

Those risks requiring special audit consideration and procedures to address the likelihood of a material financial statement error have been identified as:

- Management override of controls
- Property, Plant and Equipment (PPE): Valuation of land, buildings and investment properties (Rolling revaluation)
- Valuation of Pension Fund net liability

We will communicate significant findings on these areas as well as any other significant matters arising from the audit to you in our Audit Findings (ISA 260) Report.

## Materiality

We have determined planning materiality to be £13.1m (PY £13.3m) for the group and £13m (PY £12.7m) for the Council, which is based on 1.40% of your prior year gross expenditure for the 2020/2021 year draft statements. We are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance. Clearly trivial has been set at £0.65m (PY £0.63m).

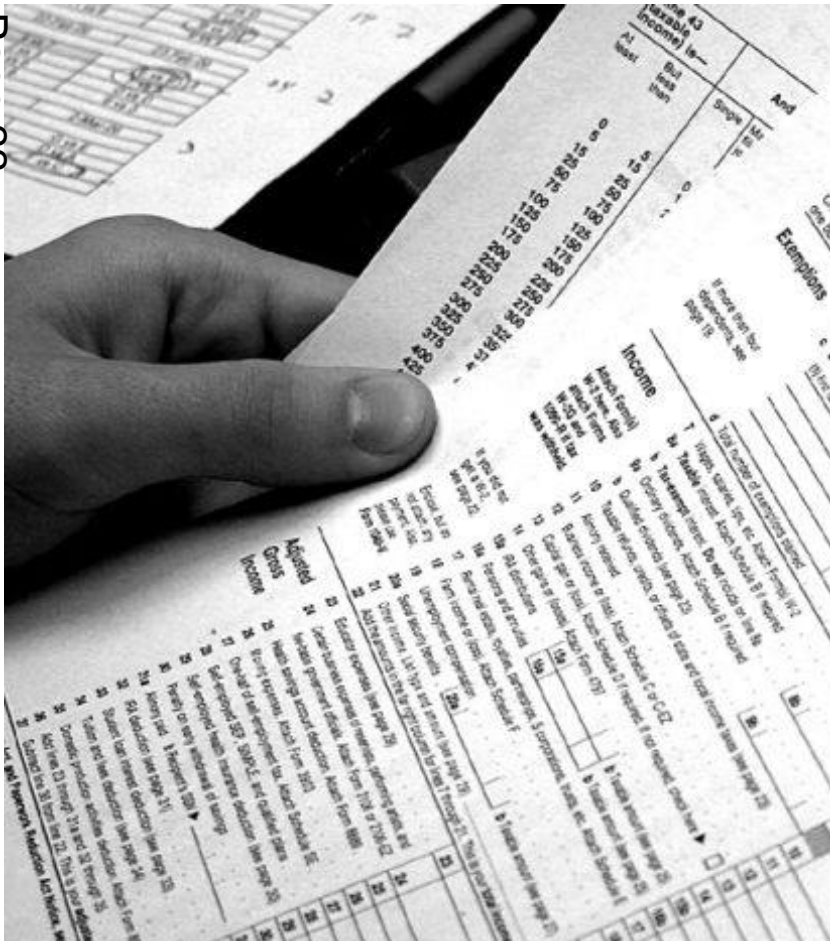
We have revisited this materiality following receipt of the 2021/22 accounts to £12.8m and 12.9m for the group

## Value for Money arrangements

We issued an Interim Annual Auditor's Report (AAR) in March 2023. We identified significant weakness in arrangements for two of the three criteria, Governance and Improving economy efficiency and effectiveness. These were brought forward from the 2020/21 assessment, plus one additional weakness on the annual financial statements production, reflecting the delays and errors in the statements. The report did however recognise that significant improvement had been made as reflected in our Governance Review issued to Cabinet in December 2022.



# Introduction and headlines cont.



## Audit logistics

Our final accounts visit will take place from November 2023. Our key deliverables are this Audit Plan, our Audit Findings Report and Auditor's Annual Report.

Our fee for the audit will be £276,699 (PY: £395,000) for the Council, subject to the Council delivering a good set of financial statements and working papers and agreement by PSAA of the proposed fee variations. We note that we started our audit on 13 November 2023 but as at 30 November we have yet to receive completed financial statements.

We have complied with the Financial Reporting Council's Ethical Standard (revised 2019) and we as a firm, and each covered person, confirm that we are independent and are able to express an objective opinion on the financial statements.

# Group audit scope and risk assessment

Page 23

In accordance with ISA (UK) 600, as group auditor we are required to obtain sufficient appropriate audit evidence regarding the financial information of the components and the consolidation process to express an opinion on whether the group financial statements are prepared, in all material respects, in accordance with the applicable financial reporting framework.

Component	Individually Significant?	Level of response required under ISA (UK) 600	Risks identified	Planned audit approach
Sandwell Metropolitan Borough Council	Yes		<ul style="list-style-type: none"> <li>Management override of control</li> <li>Property Plant and equipment (valuation)</li> <li>Pension fund net liability (valuation)</li> </ul>	Full scope audit performed by Grant Thornton UK LLP
Sandwell Children's Trust	No		<ul style="list-style-type: none"> <li>None</li> </ul>	<p>An unqualified opinion on the Trust's accounts was issued in December 2022.</p> <p>We will review the final reports and audit file and consider whether there were any matters arising that impact on the group position. We will undertake analytical procedures at the group level.</p>
Sandwell Land and Property Ltd.	n/a		<ul style="list-style-type: none"> <li>PPE Valuation</li> </ul>	This was liquidated in year and our understanding from the Council is that these accounts will not be consolidated into the group accounts this year.

## Key changes within the group:

Sandwell Land and Property Ltd was liquidated within the financial year.

## Audit scope

- Audit of the financial information of the component using component materiality
- Audit of one more classes of transactions, account balances or disclosures relating to significant risks of material misstatement of the group financial statements
- Review of component's financial information
- Specified audit procedures relating to risks of material misstatement of the group financial statements
- Analytical procedures at group level

# Significant risks identified

Significant risks are defined by ISAs (UK) as risks that, in the judgement of the auditor, require special audit consideration. In identifying risks, audit teams consider the nature of the risk, the potential magnitude of misstatement, and its likelihood.

Significant risks are those risks that have a higher risk of material misstatement.

Page 24

Risk	Risk relates to	Reason for risk identification	Key aspects of our proposed response to the risk
The revenue cycle includes fraudulent transactions (rebutted)	Council	<p>Under ISA (UK) 240 there is a rebuttable presumed risk that revenue may be misstated due to the improper recognition of revenue. This presumption can be rebutted if the auditor concludes that there is no risk of material misstatement due to fraud relating to revenue recognition.</p> <p>Our governance report to the council has highlighted weakness that meant that we issued statutory recommendations, and the Council is currently in intervention. Some of the weakness included the lack of routine budgetary reporting. Whilst arrangements have been judged to be poor and increased risks of error in reporting, we did not identify a culture where fraud is acceptable or that there is an enhanced risk of fraudulent transactions in revenue.</p> <p>Having considered the risk factors set out in ISA240 and the nature of the revenue streams at the Council, we have determined that the risk of fraud arising from revenue recognition can be rebutted, because:</p> <ul style="list-style-type: none"> <li>• there is little incentive to manipulate revenue recognition</li> <li>• opportunities to manipulate revenue recognition are limited</li> <li>• the culture and ethical frameworks of local authorities, including Sandwell Metropolitan Borough Council mean that all forms of fraud are seen as unacceptable.</li> </ul>	No specific work is planned as the presumed risk has been rebutted.
The expenditure cycle includes fraudulent transactions	Council	<p>Practice Note 10: Audit of Financial Statements of Public Sector Bodies in the United Kingdom (PN10) states:</p> <p>"As most public bodies are net spending bodies, then the risk of material misstatement due to fraud related to expenditure may be greater than the risk of material misstatements due to fraud related to revenue recognition". Public sector auditors therefore need to consider whether they have any significant concerns about fraudulent financial reporting of expenditure which would need to be treated as a significant risk for the audit.</p> <p>We have rebutted this presumed risk for Sandwell Metropolitan Borough Council because:</p> <ul style="list-style-type: none"> <li>• Expenditure controls appear appropriate and prior year audits have not identified significant concerns with regard to the Council's control environment; and</li> <li>• there is limited motivation for fraudulent financial reporting as the council has reasonable level of reserves to manage its financial position.</li> </ul> <p>We therefore do not consider this to be a significant risk for the council's expenditure streams</p>	We have rebutted the presumed risk of fraud in expenditure



# Significant risks identified

Risk	Risk relates to	Reason for risk identification	Key aspects of our proposed response to the risk
Management over-ride of controls	Group and Council	<p>Under ISA (UK) 240 there is a non-rebuttable presumed risk that the risk of management over-ride of controls is present in all entities.</p> <p>We therefore identified management override of control, in particular journals, management estimates and transactions outside the course of business as a significant risk, which was one of the most significant assessed risks of material misstatement.</p> <p>Our audit work to date has identified a lack of authorisation procedures for journals and that unbalanced journals can be posted.</p>	<p>We will:</p> <ul style="list-style-type: none"> <li>• evaluate the design effectiveness of management controls over journals;</li> <li>• analyse the journals listing and determine the criteria for selecting high risk unusual journals;</li> <li>• test unusual journals recorded during the year and after the draft accounts stage for appropriateness and corroboration;</li> <li>• gain an understanding of the accounting estimates and critical judgements applied made by management and consider their reasonableness with regard to corroborative evidence; and</li> <li>• evaluate the rationale for any changes in accounting policies, estimates or significant unusual transactions.</li> </ul>
Valuation of Land and Buildings £2,145m and Investment property £77m	Council	<p>The Council revalue its assets on a minimum rolling five-yearly basis; and revalue schools and leisure centres every year. This valuation represents a significant estimate by management in the financial statements due to the size of the numbers involved and the sensitivity of this estimate to changes in key assumptions. Additionally, management will need to ensure the carrying value in the Council's financial statements is not materially different from the current value at the financial statements date, where a rolling programme is used.</p> <p>For assets not revalued in year, an analysis of indexation is completed, which comprises a cumulative index to identify if any material movements in value have occurred.</p> <p>We have identified valuation of land and buildings, particularly revaluations and impairments, as a significant risk, which was one of the most significant assessed risks of material misstatement, and a key audit matter.</p> <p>Our audit report for 2020/21 identified numerous issues with regard to PPE including errors in the assumptions made with regard to valuation, impairment, obsolescence, and externals.</p>	<p>We will:</p> <ul style="list-style-type: none"> <li>• evaluate management's processes and assumptions for the calculation of the estimate, the instructions issued to valuation experts and the scope of their work;</li> <li>• evaluate the competence, capabilities and objectivity of the valuation expert;</li> <li>• write to the valuer to confirm the basis on which the valuation was carried out;</li> <li>• challenge the information and assumptions used by the valuer to assess completeness and consistency with our understanding, the Council's valuer's report and the assumptions that underpin the valuation;</li> <li>• test revaluations made during the year to see if they had been input correctly into the Council's asset register; and</li> <li>• evaluate the assumptions made by the valuer for those assets revalued at 31 March 2022. For any assets not formally revalued in year we will assess how management has satisfied themselves that these assets are not materially different to the current value at the year end.</li> </ul> <p>In previous years there have been numerous matters associated with the documentation, valuation and accounting for non-current assets. The risk of a material misstatement remains high. Arrangements are considered to have further heightened risk due to turnover of key capital accountants in the year.</p>

# Significant risks identified (continued)

Risk	Risk relates to	Reason for risk identification	Key aspects of our proposed response to the risk
Valuation of the pension fund net liability	Group and Council	<p>The Council's pension fund net liability, as reflected in its balance sheet as the net defined benefit liability, represents a significant estimate in the financial statements.</p> <p>The pension fund net liability is considered a significant estimate due to the size of the numbers involved £1,079m (2020/21) in the Council's balance sheet and the sensitivity of the estimate to changes in key assumptions.</p> <p>We therefore identified valuation of the Council's pension fund net liability as a significant risk, which was one of the most significant assessed risks of material misstatement.</p>	<p>We will:</p> <ul style="list-style-type: none"> <li>• update our understanding of the processes and controls put in place by management to ensure that the Council's pension fund net liability is not materially misstated and evaluate the design of the associated controls;</li> <li>• evaluate the instructions issued by management to their management expert (an actuary) for this estimate and the scope of the actuary's work;</li> <li>• assess the competence, capabilities and objectivity of the actuary who carried out the Council's pension fund valuation;</li> <li>• assess the accuracy and completeness of the information provided by the Council to the actuary to estimate the liability;</li> <li>• test the consistency of the pension fund asset and liability and disclosures in the notes to the core financial statements with the actuarial report from the actuary;</li> <li>• undertake procedures to confirm the reasonableness of the actuarial assumptions made by reviewing the report of the consulting actuary (as auditor's expert) and performing any additional procedures suggested within the report; and</li> <li>• obtain assurances from the auditor of the West Midlands Pension Fund as to the controls surrounding the validity and accuracy of membership data; contributions data and benefits data sent to the actuary by the pension fund and the fund assets valuation in the pension fund financial statements.</li> </ul> <p>The West Midlands pension fund had a triennial valuation in 2022. Our expectation, based on discussion with officers, is that this constituted a post balance sheet event and the 31/3/22 year-end position will reflect the outcome from this triennial valuation, and the IAS19 report issued by the actuary for 31/3/22 will be updated accordingly.</p>

# Other risks identified

Risk	Risk relates to	Reason for risk identification	Key aspects of our proposed response to the risk
Accounting for the winding up and transfer of Sandwell Land and property Ltd. Valuation of Land on SL&P balance sheet is £26m	Council	<p>A resolution to wind up Sandwell Land and Property Ltd was made in March 2022 with the beneficial interests in the land and buildings distributed to the Council on 31 March 2022. The legal interest transfers on 14 June 2022.</p> <p>The Council will need to set out the rationale and basis for the year end accounting of the assets and valuation.</p>	<p>We will:</p> <ul style="list-style-type: none"> <li>• Consider the accounting proposed by the council and the rationale behind the approach adopted</li> <li>• We will consider the basis of valuation of those asset in the balance sheet</li> <li>• We will consider the adequacy of the disclosures in relation to this matter within the accounts.</li> </ul>
Risks brought forward		There are a number of areas where there were material adjustments to the accounts or where there were significant delays in resolving matters in 2020/21. we consider that these areas present risks for 2021/22.	
Pension prepayment (£30.5m)	Council	An upfront payment of £30.5m was made in May 2020, covering the period 2020/21 to 2022/23. This was incorrectly accounted for requiring a material adjustment to the accounts.	We will review the accounting approach adopted in 2021/22
Grants income; recognition and presentation	Council	<p>There were several issues associated with grants accounting, including where it was recognised on the CIES, assessment of whether arrangements were on an agency or principal basis and accounting for grants received in advance. Significant adjustments were made to the accounts. (prior year: £2.2m capital grants, RIA &amp; £18.9m LRSG (increased surplus) .5m Covid grant incorrectly classified) £15.9 Covid (classification no impact CIES)</p>	We will review the accounting approach adopted in 2021/22. We will consider management rationale for the accounting of grants, including those excluded from the accounts on an agency basis.
Cash: bank reconciliation	Council	For the past two years material errors have been found in the bank reconciliation. Management has arrangements in place to review bank reconciliation but this process is not identifying errors. Incorrect treatment of agency grants in 2020/21 resulted in a £32m reduction in overdraft and corresponding increase in creditors. There was also a £2.9m error in accounting for a year end Bacs payment.	We will review the bank reconciliation and test the reconciling items. We have assessed cash as having a higher risk.

# Other risks identified

Risks brought forward		There are a number of areas where there were material adjustments to the accounts or where there were significant delays in resolving matters in 2020/21. we consider that these areas present risks for 2021/22.	Key aspects of our proposed response to the risk
PFI schemes	Council	Each audit year there has been issues in relation to the accounting for the councils PFI and service concession contracts. We have flagged in prior years that the council does not have sufficient in-house expertise around its PFI schemes, both in terms of keeping these up to date or understanding the basis of the unitary charges in relation to the contracts, and subsequent contract variations. We consider that this is a control weakness. Prior year £2.2m error on Portway scheme]	We will seek the support of our in-house PFI team to review the PFI models. We will review these models against the council's accounts and test the unitary charges to underlying information.
Debtors: impairment and business rates appeals provisions	Council	<p>Impairment of debtors: the Council makes an assessment of the collectability of its arrears and impairs these to reflect the likely amount that will be collected. This is a matter for management judgement using the best available information which may include historic collection rates and known economic factors that could impact on future collection. Management undertook an assessment of the collectability however were unable to support this with aged debt analysis for housing rents and housing benefits being collected from ongoing benefit. We consider that the absence of such information is a control weakness.</p> <p>In 2021 we considered there to be the following errors in impairments:</p> <ul style="list-style-type: none"> <li>• Sundry debtors £2m</li> <li>• HB ongoing claimants £5m</li> <li>• Housing rents £4.6m</li> </ul>	<p>The accounts will reflect impairment of:</p> <ul style="list-style-type: none"> <li>▪ Sundry debtors</li> <li>▪ Housing benefit</li> <li>▪ Housing rents</li> <li>▪ Collection fund arrears</li> </ul> <p>These are significant estimates and we will consider the basis of these and the reliability of the information on which these estimates are made.</p>
Creditors (accruals)	Council	<p>We identified weakness in management approach to expenditure accruals. This included management accruing to budget and making estimates when actual information was available. Errors in 2021 included £2.9m accruals misstatement IT invoice misstated £1.1m</p>	<p>Accruals are a significant accounting estimate and our testing approach will reflect our assessed heightened risk around accruals. We will gain an understanding of the council's year end procedures and undertake extended testing on year-end accruals.</p>
Cash Flow statement	Council/ group	<p>There were balancing items within the cashflow statement – management should not routinely include balancing items within the accounts. Management should ensure that the cashflow working papers include the most up to date model that supports the accounts presented. (amount was not material but would not expect any error)</p>	<p>The extent of work is dependent on the completeness of the statement and model.</p>

# Other risks identified

Risks brought forward		There are a number of areas where there were material adjustments to the accounts or where there were significant delays in resolving matters in 2020/21. we consider that these areas present risks for 2021/22.	Key aspects of our proposed response to the risk
Group accounts/ arrangements	Group/ council	<ul style="list-style-type: none"> <li>• There are several risks associated with the councils accounting for group relationships:</li> <li>• Management has not prepared a comprehensive assessment of all its relationships and whether there is a group arrangement and what the impact is in accounting terms</li> <li>• For a number of the companies related to the Council, where staff have in the past TUPEd, the council holds a pension guarantee. We found that the assessment of the guarantee was not complete in 2020/21.</li> <li>• The consolidation of the Children’s Trust into the group accounts had not properly removed intercompany income and expenditure in 2020/21 In 2021 we identified a consolidation error of £3m.</li> </ul>	We will request that management undertakes analysis of the judgments made around its various group relationships and we will test accordingly
Infrastructure assets	Council	In 2021/22 we disagreed with the methodology applied by management in the determination of depreciation in relation to historic infrastructure assets. A £2m error was reported in the AFR. We acknowledge that this was the first year and there was late guidance around this.	We would expect management to have resolved the documentation and accounting issues associated with the accounting for infrastructure assets and there to be clear working papers that include any judgements made by management.

# Accounting estimates and related disclosures

Page 30

The Financial Reporting Council issued an updated ISA (UK) 540 (revised): *Auditing Accounting Estimates and Related Disclosures* which includes significant enhancements in respect of the audit risk assessment process for accounting estimates. We identified a number of matters in relation to the Council's valuation of land, buildings and investment property and made recommendations in our 2020/21 audit in relation to the Council's estimation process for valuation.

## Introduction

Under ISA (UK) 540 (Revised December 2018) auditors are required to understand and assess an entity's internal controls over accounting estimates, including:

- The nature and extent of oversight and governance over management's financial reporting process relevant to accounting estimates;
- How management identifies the need for and applies specialised skills or knowledge related to accounting estimates;
- How the entity's risk management process identifies and addresses risks relating to accounting estimates;
- The entity's information system as it relates to accounting estimates;
- The entity's control activities in relation to accounting estimates; and
- How management reviews the outcomes of previous accounting estimates.

As part of this process auditors also need to obtain an understanding of the role of those charged with governance, which is particularly important where the estimates have high estimation uncertainty, or require significant judgement.

Specifically do Audit Committee members:

- Understand the characteristics of the methods and models used to make the accounting estimates and the risks related to them;
- Oversee management's process for making accounting estimates, including the use of models, and the monitoring activities undertaken by management; and
- Evaluate how management made the accounting estimates?



# Accounting estimates and related disclosures

## Additional information that will be required

To ensure our compliance with this revised auditing standard, we will be requesting further information from management and those charged with governance during our audit for the year ended 31 March 2022.

Based on our knowledge of the Council we have identified the following material accounting estimates for which this is likely to apply:

- Valuations of land and buildings, council dwellings and investment properties
- Depreciation
- Year end provisions and accruals, specifically for demand led services such as Adult's and Children's services
- Credit loss and impairment allowances
- Valuation of defined benefit net pension fund liabilities

## The Council's Information systems

In respect of the Council's information systems we are required to consider how management identifies the methods, assumptions and source data used for each material accounting estimate and the need for any changes to these. This includes how management selects, or designs, the methods, assumptions and data to be used and applies the methods used in the valuations.

When the models used include increased complexity or subjectivity, as is the case for many valuation models, auditors need to understand and assess the controls in place over the models and the data included therein. Where adequate controls are not in place, we may need to report this as a significant control deficiency, and this could affect the amount of detailed substantive testing required during the audit.

If management has changed the method for making an accounting estimate we will need to fully understand management's rationale for this change. Any unexpected changes are likely to raise the audit risk profile of this accounting estimate and may result in the need for additional audit procedures.

We are aware that the Council uses management experts in deriving some of its more complex estimates, e.g. asset valuations and pensions liabilities. However, it is important to note that the use of management experts does not diminish the responsibilities of management and those charged with governance to ensure that:

- All accounting estimates and related disclosures included in the financial statements have been prepared in accordance with the requirements of the financial reporting framework, and are materially accurate;
- There are adequate controls in place at the Council (and where applicable its service provider or management expert) over the models, assumptions and source data used in the preparation of accounting estimates.





### Estimation uncertainty

Under ISA (UK) 540 we are required to consider the following:

- How management understands the degree of estimation uncertainty related to each accounting estimate; and
- How management address this estimation uncertainty when selecting their point estimate.

For example, how management identified and considered alternative, methods, assumptions or source data that would be equally valid under the financial reporting framework, and why these alternatives were rejected in favour of the point estimate used.

The revised standard includes increased emphasis on the importance of the financial statement disclosures. Under ISA (UK) 540 (Revised December 2018), auditors are required to assess whether both the accounting estimates themselves and the related disclosures are reasonable.

Where there is a material uncertainty, that is where there is a significant risk of a material change to the estimated carrying value of an asset or liability within the next year, there needs to be additional disclosures. Note that not all material estimates will have a material uncertainty and it is also possible that an estimate that is not material could have a risk of material uncertainty.

Where there is material estimation uncertainty, we would expect the financial statement disclosures to detail:

- **What the assumptions and uncertainties are;**
- **How sensitive the assets and liabilities are to those assumptions, and why;**
- **The expected resolution of the uncertainty and the range of reasonably possible outcomes for the next financial year; and**
- **An explanation of any changes made to past assumptions if the uncertainty is unresolved.**

### Planning enquiries

As part of our planning risk assessment procedures, we have made enquiries of management and the questions and management responses were shared with Audit committee in March 2021.

### Further information

Further details on the requirements of ISA (UK) 540 (Revised December 2018) can be found in the auditing standard on the Financial Reporting Council's website:

[https://www.frc.org.uk/getattachment/0fa69c03-49ec-49ae-a8c9-cc7a2b65382a/ISA-\(UK\)-540\\_Revised-December-2018\\_final.pdf](https://www.frc.org.uk/getattachment/0fa69c03-49ec-49ae-a8c9-cc7a2b65382a/ISA-(UK)-540_Revised-December-2018_final.pdf)



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# Other matters

## Other work

In addition to our responsibilities under the Code of Practice, we have a number of other audit responsibilities, as follows:

- We read your Narrative Report and Annual Governance Statement to check that they are consistent with the financial statements on which we give an opinion and our knowledge of the Council.
- We carry out work to satisfy ourselves that disclosures made in your Annual Governance Statement are in line with requirements set by CIPFA.
- We carry out work on your consolidation schedules for the Whole of Government Accounts process in accordance with NAO group audit instructions.
- We consider our other duties under legislation and the Code, as and when required, including:
  - giving electors the opportunity to raise questions about your 2021/22 financial statements, consider and decide upon any objections received in relation to the 2021/22 financial statements;
  - issuing a report in the public interest or written recommendations to the Council under section 24 of the Local Audit and Accountability Act 2014 (the Act).
  - application to the court for a declaration that an item of account is contrary to law under section 28 or a judicial review under section 31 of the Act
  - issuing an advisory notice under section 29 of the Act
- We certify completion of our audit.

## Other material balances and transactions

Under International Standards on Auditing, "irrespective of the assessed risks of material misstatement, the auditor shall design and perform substantive procedures for each material class of transactions, account balance and disclosure". All other material balances and transaction streams will therefore be audited. However, the procedures will not be as extensive as the procedures adopted for the risks identified in this report.

# Materiality

## The concept of materiality

Materiality is fundamental to the preparation of the financial statements and the audit process and applies not only to the monetary misstatements but also to disclosure requirements and adherence to acceptable accounting practice and applicable law. Misstatements, including omissions, are considered to be material if they, individually or in the aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

## Materiality for planning purposes

We have determined financial statement materiality based on a proportion of the gross expenditure of the group and Council for the financial year. In the prior year we used the same benchmark. Materiality at the planning stage of our audit is £13m (PY £13.3m) for the group and £13.0m (PY £12.75m) for the Council, which equates to 1.3% of your forecast gross expenditure for the year. We design our procedures to detect errors in specific accounts at a lower level of precision which we have determined to be £100k for Senior officer remuneration.

We reconsider planning materiality if, during the course of our audit engagement, we become aware of facts and circumstances that would have caused us to make a different determination of planning materiality.

## Matters we will report to the Audit Committee

Whilst our audit procedures are designed to identify misstatements which are material to our opinion on the financial statements as a whole, we nevertheless report to the Audit Committee any unadjusted misstatements of lesser amounts to the extent that these are identified by our audit work. Under ISA 260 (UK) 'Communication with those charged with governance', we are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance. ISA 260 (UK) defines 'clearly trivial' as matters that are clearly inconsequential, whether taken individually or in aggregate and whether judged by any quantitative or qualitative criteria. In the context of the group and Council, we propose that an individual difference could normally be considered to be clearly trivial if it is less than £0.6m (PY £0.668m).

If management have corrected material misstatements identified during the course of the audit, we will consider whether those corrections should be communicated to the Audit Committee to assist it in fulfilling its governance responsibilities.

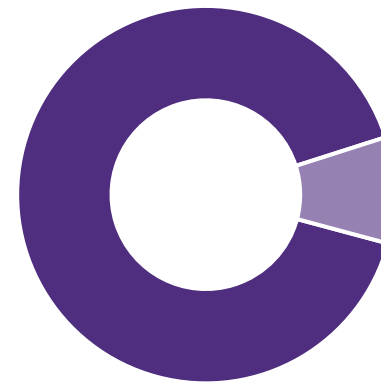
## Prior year gross operating costs

£962m group

(PY: £951m)

£960m Council

(PY: £943M)



■ [Forecast/Prior year] gross operating costs

## Materiality



£0.6m  
Misstatements reported to the Audit Committee (PY: £0.668m)

# IT audit strategy

In accordance with ISA (UK) 315, we are required to obtain an understanding of the information systems relevant to financial reporting to identify and assess the risks of material misstatement. As part of this we obtain an understanding of the controls operating over relevant Information Technology (IT) systems i.e., IT general controls (ITGCs). Our audit will include completing an assessment of the design of ITGCs related to security management; technology acquisition, development and maintenance; and technology infrastructure. Based on the level of assurance required for each IT system the assessment may focus on evaluating key risk areas ('streamlined assessment') or be more in depth ('detailed assessment').

The following IT systems have been judged to be in scope for our audit and based on the planned financial statement audit approach we will perform the indicated level of assessment:

IT system	Audit area	Planned level IT audit assessment
Oracle SBS	Financial reporting	<ul style="list-style-type: none"><li>Streamlined ITGC design assessment</li><li>Application controls assessment (Revenue, Procurement/expenditure, Payroll)</li></ul>

Our ITGC work has identified issues in relation to 5 individuals who have admin user rights and operational financial management responsibilities. We consider that this is a controls weakness and have stated this in our report on IT controls to management. Management has explained that changes cannot be made until the new Oracle Fusion is implemented and thus we have sought clarification from management on the compensating controls in order to inform our audit approach to address the heightened risk.

Management response is:

- Other than loading journals the staff identified do not perform any other functional tasks on the system
- Management regularly check the self-allocating responsibility

We will ensure that our journals risk assessment takes into account the heightened risks around these individuals. We will also consider the evidence to support management responses.

# Audit logistics and team



## Mark Stocks, Key Audit Partner

Mark's role will be to lead our relationship with you. He will take overall responsibility for the delivery of a high quality audit, meeting the highest professional standards and adding value to the Council.



## Zoe Thomas, Audit Manager

Zoe plans, manages and leads the delivery of the audit, is your key point of contact for your finance team and is your first point of contact for discussing any issues arising



## Matthew J Berrisford, Assistant Manager

Matthew's role is to assist in planning, managing and delivering the audit fieldwork, ensuring the audit is delivered effectively and efficiently, and is also involved in supervising and co-ordinating the audit team.

**Year end audit**  
November \*\*2023-  
March 2024

**\*\*A draft set of accounts was to be provided on 20 November 2023 and an audit team was made available accordingly.** The most recent commitment is for the accounts to be provided on 11 December.

### Audited body responsibilities

Where audited bodies do not deliver to the timetable agreed, we need to ensure that this does not impact on audit quality or absorb a disproportionate amount of time, thereby disadvantaging other audits. Where the elapsed time to complete an audit exceeds that agreed due to a client not meeting its obligations we will not be able to maintain a team on site. Similarly, where additional resources are needed to complete the audit due to a client not meeting their obligations we are not able to guarantee the delivery of the audit to the agreed timescales. In addition, delayed audits will incur additional audit fees.

### Our requirements

you need to ensure that you:

- produce draft financial statements of good quality by the agreed timetable you have agreed with us, including all notes, the Narrative Report and the Annual Governance Statement
- ensure that good quality working papers are available at the start of the audit, in accordance with the working paper requirements schedule that we have shared with you
- ensure that the agreed data reports are available to us at the start of the audit and are reconciled to the values in the accounts, in order to facilitate our selection of items for testing
- ensure that all appropriate staff are available on site throughout (or as otherwise agreed) the planned period of the audit
- respond promptly and adequately to audit queries.

# Audit fees

PSAA awarded a contract of audit for Sandwell MBC to begin with effect from 2018/19. The fee agreed in the contract was £153,136. Since that time, there have been a number of developments, particularly in relation to the revised Code and ISA's which are relevant for the 2021/22 audit.

Across all sectors and firms, the FRC has set out its expectation of improved financial reporting from organisations and the need for auditors to demonstrate increased scepticism and challenge and to undertake additional and more robust testing, as detailed on page 15 in relation to the updated ISA (UK) 540 (revised): Auditing Accounting Estimates and Related Disclosures.

As a firm, we are absolutely committed to meeting the expectations of the FRC with regard to audit quality and public sector financial reporting. We have engaged an audit expert to improve the level of assurance we require for property valuations estimates, which has been included in our proposed audit fee. Our proposed work and fee for 2021/22, as set out below, is detailed overleaf and will be agreed with the Director of Finance.

	Actual Fee 2019/20	Actual Fee 2020/21	Proposed fee 2021/22
Sandwell MBC Council Audit	£285,649	£395,000	£276.899*
Audit of subsidiary company Sandwell Land and Property Limited	£25,000	£25,000	£0
Audit of subsidiary Sandwell Children's Trust	£27,500	£30,250	£30,250**
Total audit fees (excluding VAT)	£292,250	£450,250	£307,149

- 2020/21 fees to be confirmed with PSAA
- \*\*tbc

## Assumptions

In setting the above fees, we have assumed that the Council will:

- prepare a good quality set of financial statements, supported by comprehensive and well presented working papers which are ready at the start of the audit
- provide appropriate analysis, support and evidence to support all critical judgements and significant judgements made during the course of preparing the financial statements
- provide early notice of proposed complex or unusual transactions which could have a material impact on the financial statements.

## Relevant professional standards

In preparing our fee estimate, we have had regard to all relevant professional standards, including paragraphs 4.1 and 4.2 of the FRC's [Ethical Standard \(revised 2019\)](#) which stipulate that the Engagement Lead (Key Audit Partner) must set a fee sufficient to enable the resourcing of the audit with partners and staff with appropriate time and skill to deliver an audit to the required professional and Ethical standards.

# D. Fee – fee analysis

Page 38

<b>Audit fees</b>	<b>Estimated fee</b>
Scale fee	164,136
Reduced materiality/Increased FRC challenge	6,250
Use of expert (external valuer)	7,013
Revised ISA's (540)	3,200
Additional journals testing	4,000
Infrastructure asset audit	5,000
SL&P disaggregation	3,000
Pension valuation	3,500
Audit of PPE (See page 9, response to issues identified in the prior year)	4,800
Serco	2,000
Sandwell Childrens trust – file reviews and consolidation	2,000
Sandwell local accounts challenges ('other risks' page 11-13)	25,000
Value for Money audit (already delivered)	20,000
Governance Report follow up (December 2022)	27,000
<b>Estimated fee</b>	<b>276,899</b>

# Independence and non-audit services

## Auditor independence

Ethical Standards and ISA (UK) 260 require us to give you timely disclosure of all significant facts and matters that may bear upon the integrity, objectivity and independence of the firm or covered persons, relating to our independence. We encourage you to contact us to discuss these or any other independence issues with us. We will also discuss with you if we make additional significant judgements surrounding independence matters.

We confirm that there are no significant facts or matters that impact on our independence as auditors that we are required or wish to draw to your attention. We have complied with the Financial Reporting Council's Ethical Standard (Revised 2019) and we as a firm, and each covered person, confirm that we are independent and are able to express an objective opinion on the financial statements. Further, we have complied with the requirements of the National Audit Office's Auditor Guidance Note 01 issued in May 2020 which sets out supplementary guidance on ethical requirements for auditors of local public bodies.

We confirm that we have implemented policies and procedures to meet the requirements of the Ethical Standard. For the purposes of our audit we have made enquiries of all Grant Thornton UK LLP teams providing services to the Council.

## Other services

No other services provided by Grant Thornton were identified

The amounts detailed are fees agreed to-date for audit related and non-audit services to be undertaken by Grant Thornton UK LLP in the current financial year. These services are consistent with the Council's policy on the allotment of non-audit work to your auditors. Any changes and full details of all fees charged for audit related and non-audit related services by Grant Thornton UK LLP and by Grant Thornton International Limited network member Firms will be included in our Audit Findings report at the conclusion of the audit.

None of the services provided are subject to contingent fees.

Service	Fees £	Threats	Safeguards
Audit related			
Certification of Housing Benefits	40,000	Self-Interest (because this is a recurring fee)	The level of this recurring fee taken on its own is not considered a significant threat to independence as the fee for this work is £40,000 in comparison to the total fee for the audit of £256,699 and in particular relative to Grant Thornton UK LLP's turnover overall. Further, it is a fixed fee and there is no contingent element to it. These factors all mitigate the perceived self-interest threat to an acceptable level.
Teachers pension	6,000	Self-Interest (because this is a recurring fee)	The level of this recurring fee taken on its own is not considered a significant threat to independence as the fee for this work is £6,000 in comparison to the total fee for the audit of £256,699 and in particular relative to Grant Thornton UK LLP's turnover overall. Further, it is a fixed fee and there is no contingent element to it. These factors all mitigate the perceived self-interest threat to an acceptable level.



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## Report to Audit and Risk Assurance Committee

18 January 2024

<b>Subject:</b>	Strategic Risk Register Update Report
<b>Director:</b>	Interim S151 Officer Brendan Arnold <a href="mailto:Brendan_Arnold@sandwell.gov.uk">Brendan_Arnold@sandwell.gov.uk</a>
<b>Contact Officer:</b>	Audit Services and Risk Management Manager Peter Farrow <a href="mailto:peter_farrow@sandwell.gov.uk">peter_farrow@sandwell.gov.uk</a>

### 1 Recommendations








1.1 To note and comment on the Strategic Risk Register Update Report.

### 2 Reasons for Recommendations

- 2.1 Effective risk management is a key element of good corporate governance, as noted in the council's Code of Corporate Governance, and is essential to the overall performance of the council in meeting its corporate plan objectives. Good risk management will ensure that resources are used efficiently and effectively, and that assets and resources are protected against risk in the most efficient way.
- 2.2 The role of the Audit and Risk Assurance Committee is to help provide assurance to the Council that it has a system of governance, risk management and internal control in place and that the adequacy and effectiveness of these arrangements continue to inform decision making.



### 3 How does this deliver objectives of the Corporate Plan?

	Best start in life for children and young people People live well and age well Strong resilient communities Quality homes in thriving neighbourhoods
	A strong and inclusive economy A connected and accessible Sandwell
	The report details the key strategic risks that need to be managed to ensure that they do not negatively impact on the delivery of the Corporate Plan objectives.
	
	
	
	

### 4 Context and Key Issues

- 4.1 This report updates the Committee on the profile of the key strategic risks currently faced by the Council since they were last reported in November 2023.
- 4.2 The strategic risk register is a live document and reflects the Council’s risk profile at the time of preparing this report in December 2023. The risks undergo ongoing review to ensure they remain appropriate and are assessed in order to aid informed decision making and resource allocation.
- 4.3 The Strategic risk register does not include all of the risks faced by the Council. Other risks are captured within directorate, programme and project risk registers in line with the Council’s risk management framework.



- 4.4 The review and assessment of each strategic risk has been discussed with the risk owners and the Leadership Team.
- 4.5 An update on the current risks, including the measures in place to mitigate them are included within Appendix A.

## 5 Implications

<b>Resources:</b>	The authority's budget planning process incorporates financial and other resources required to manage the authority's risks and deliver the priorities within the corporate plan.
<b>Legal and Governance:</b>	There are numerous standards applicable to the management of risk within the local authority sector. Included amongst these is guidance from CIPFA/Solace, the British Standards Institute (BSI) and a set of joint standards published by the Institute of Risk Management (IRM), Alarm (The public sector risk management association) and AIRMIC (Association of Risk Managers in Industry and Commerce). Evidence that robust management of the authority's strategic risks is being undertaken demonstrates compliance with these standards.
<b>Risk:</b>	The report itself is an update of the key risks facing the Council.
<b>Equality:</b>	As a decision is not being sought in this report, it is not necessary to undertake an Equality Impact Assessment. However, when measures and decisions are being considered for the mitigation of risks, risk owners must take into account any equalities impact and whether an equalities impact assessment is required. The Council recognises that its workforce is instrumental in assisting the organisation in managing the strategic risks noted within this report (as set out in Appendix A) and thereby delivering the Council's priorities. As such, the Council must ensure that equalities implications and how they affect the



	workforce as well as the wider community are considered and underpin all decisions and risk mitigating actions.
<b>Health and Wellbeing:</b>	The management of risk takes into account where appropriate, the implications on health and wellbeing of our communities.
<b>Social Value</b>	The actions and decisions that are being considered for the mitigation of the strategic risks, will take into account the meeting of the Council's social value commitments.
<b>Climate Change</b>	The actions and decisions that are being considered for the mitigation of the strategic risks, will take into account the meeting of the Council's climate change commitments, and there is a current risk on the register relating to Climate Change.
<b>Corporate Parenting</b>	The actions and decisions that are being considered for the mitigation of the strategic risks, will take into account the meeting of the Council's Corporate Parenting commitments.

## 6. Appendices

Appendix A – Strategic risk register summary as at December 2023

## 7. Background Papers

None



# Strategic Risk Register @ December 2023



1. Best start in life for children and young people



2. People live well and age well



3. Strong resilient communities



4. Quality homes in thriving neighbourhoods




5. A strong and inclusive economy



6. A connected and accessible Sandwell

Risk Ref	Risk Title and Description	Previous score (Sept 2023)	Movement in risk score	Current risk score (Dec 2023)	Target risk score and date	Progress to Date (incl. current risk mitigating controls and further actions to be taken to manage risk and action date)	Key Sources of Assurance (3 lines of defence)
1	<p><b>Children's Social Care</b></p> <p>If the council does not put in place robust arrangements and receive appropriate assurances to ensure that the Sandwell Children's Trust (SCT) addresses the areas of poor or inconsistent performance, as outlined by Ofsted (and as required by the Statutory Direction served on the council on 6 October 2016), with rigour and pace, then the council will fail in its responsibilities to:</p> <ul style="list-style-type: none"> <li>Safeguard vulnerable children</li> <li>Promote and improve the outcomes of children in its care</li> <li>Manage any adverse financial consequences arising from the failure to create favourable outcomes for children within the resources available to it</li> <li>Continue on its progress to date and direction of travel to further improve the council's reputation for children's social care as currently demonstrated by the ILACS inspection.</li> </ul> <p>Risk Area – Children's Services Risk Owner – Michael Jarrett, Director of Children and Education <b>Objectives impacted: 1</b></p>	8 (amber)		8 (amber)	4 (green) Good Outcome of ILACS inspection by May 2025	<p><b>Current and Ongoing Controls</b></p> <ul style="list-style-type: none"> <li>Performance and contract management against KPIs and the improvement plan. The KPIs have been reviewed (to take effect from spring 2024) as part of the contract review process and have taken into account the Ofsted findings, as well as any findings from the recent national Care Review commissioned by the DfE around early help, children's social care and partner collaboration ahead of the issue of new statutory guidance contained in Working Together 2023.</li> <li>The Ofsted inspection of adoption services commissioned through the RAA and delivered by the Trust rated all areas as 'Good'</li> <li>The most recent Ofsted inspection of the Fostering service rated all areas as 'Good'.</li> <li>Completion of case file audits and learning from the audit is used to ensure practice improvement.</li> <li>Ongoing measures to improve staffing levels and recruitment via the development of a workforce strategy and market supplements.</li> <li>The Inspection of Local Authority Children's Services (ILACS) took place in <a href="#">May 2022</a> and reported a judgement of 'Requires Improvement to be Good' and continues to inform the risk score.</li> <li><a href="#">Contract review</a> commenced in April 2022 resulting in a recommendation being made to the Secretary of State not to invoke the break clause within the Service Delivery Contract.</li> </ul> <p><b>Further actions</b></p> <ul style="list-style-type: none"> <li>Embedment of the multi agency early help strategy which was launched in March 2022 (ongoing).</li> <li>Consideration of the impact of the government's full response to the <a href="#">Josh McAllister Care Review</a> Stable Homes Built on Love.</li> </ul> <p>The ongoing shortage of social care workers (which is the position locally and nationally) continues to impact this risk alongside care challenges in relation to sufficiency of placements against a demise in foster carers locally despite actions being taken.</p>	<p><b>1<sup>st</sup> line</b></p> <p>Key Performance Indicators (including social worker vacancy rates and placements) Operational Partnership and Strategic Partnership Boards</p> <p><b>2<sup>nd</sup> line</b></p> <p>Sandwell Local Safeguarding Children's Board Annual Report Reports to Scrutiny Rolling programme of audits of case files as part of the quality assurance framework Performance Management framework and Service Delivery Contract SCT business plan Corporate Parenting Board Early Help Strategy.</p> <p><b>3<sup>rd</sup> line</b></p> <p>Ofsted monitoring and focussed visits DfE improvement Board (independently chaired by a DfE consultant) <a href="#">Grant Thornton – Value for Money Governance Review 2021</a> ILACS Ofsted inspection July 2022 Independent Reviewing Officer function SCT external audit report LG Futures benchmarking exercise Grant Thornton Value for Money Governance Review - <a href="#">Follow Up- December 2022 and September 2023</a> (report to follow)</p>
2	<p><b>Business Continuity Management</b></p> <p>If the council does not develop, review, monitor and test plans and capabilities that seek to maintain the continuity of key functions in the event of an unplanned disruptive incident, then it will be unable to perform critical business functions which will impact the provision of council services and result in potential financial loss and loss of public confidence in the council.</p> <p>Risk Area – All Council services Risk owner – Alice Davey, Director of Borough Economy <b>Objectives impacted: All</b></p>	8 (amber)		8 (amber)	8 (amber) Achieved	<p><b>Current and Ongoing Controls</b></p> <ul style="list-style-type: none"> <li>Business continuity plans are in place to mitigate the denial of staff (e.g. illness, industrial action), ICT (e.g. software failure, cyber-attack), facilities (e.g. building closure), stakeholders (e.g. suppliers, partners). These plans identify the criticality of each council service and the arrangements in place to restore services in the event of an unplanned incident.</li> <li>The pandemic has provided some assurance around the robustness and effectiveness of the continuity of key functions over the last few years, through a shift to working remotely.</li> <li>Following the incident in the ICT suite in May 2022 the council continues to revisit its resilience arrangements- in particular in relation to its Oracle business system, to ensure robust measures are in place to reduce both the likelihood and impact of a similar risk materialising in the future. Details in respect of the actions taken were presented to the Committee in November 2022.</li> <li>All directorates have now reviewed the BCP to incorporate any learning from the ICT incident noted above.</li> <li>Further workshops are scheduled in early 2024 with the emergency Planning Team being supported by ICT in delivering these.</li> </ul> <p><b>Further actions</b></p> <ul style="list-style-type: none"> <li>Support from the cyber team to work with the resilience team to further improve all service area business continuity plans (ongoing). This is in progress and a workshop was held with Housing in July 2023 which focussed on resilience planning in relation to cyber security.</li> </ul>	<p><b>1<sup>st</sup> line</b></p> <p><a href="#">Emergency Committee</a> Post incident reports Test exercises including cyber exercise</p> <p><b>2<sup>nd</sup> line</b></p> <p>Resilience team reports to Leadership Team</p> <p><b>3<sup>rd</sup> line</b></p> <p>Computer room incident report to <a href="#">ARAC Nov 2022</a></p>
3	<p><b>Compliance with the Data Protection Act 2018 (DPA 2018), the General Data Protection Regulations (GDPR) and Freedom of Information Act 2000 (FOIA)</b></p> <p>If the council does not ensure it has a robust framework in place to comply with the DPA 2018 (which includes GDPR) or FOIA then it faces significant external action from the Information Commissioner's Office for failing to undertake its statutory duty. Further, failing to comply could result in negative public reaction and reputational damage, significant monetary penalties, loss of confidential data and potentially legal action.</p> <p>Risk Area – Legal &amp; Governance</p>	12 (red)		12 (red)	8 (amber) March 2024 (officers)  March 2024 (members)	<p><b>Current and Ongoing Controls</b></p> <ul style="list-style-type: none"> <li>The Information Governance Board which is chaired by the Senior Information Risk Owner (SIRO) or Data Protection Officer (DPO) meets monthly to monitor progress of the information governance (IG) workplan.</li> <li>IG framework sets out the council's policies, requirements, standards and best practice that apply to the handling of information.</li> <li>Information Asset Registers capture the information held by the council service areas.</li> <li>Information champions disseminate, feedback, facilitate and co-ordinate IG activity.</li> <li>Monthly review of ICO updates, guidance and sector practice.</li> <li>Annual completion of and compliance with the NHS self- assessment toolkit -NHS Digital which demonstrates the council processes in place to meet the requirements of the NHS's data protection standards and sharing arrangements.</li> </ul>	<p><b>1<sup>st</sup> line</b></p> <p>Information Champions Data Protection Officer Information asset registers Information incident log</p> <p><b>2<sup>nd</sup> line</b></p> <p>Information Governance Board Performance data on compliance with FOI and SAR responses to Leadership Team and directors FOIA disclosure log</p>





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Page 47	<p>Risk Owner- Mike Jones, Assistant Director – Legal and Assurance</p> <p><b>Objectives impacted: 3</b></p>					<ul style="list-style-type: none"> <li>Annual mandatory data protection and cyber security training is entrained for all staff.</li> <li>Compliance with the Council's data retention policy, which is reviewed regularly.</li> <li>Improved performance and monitoring arrangements for compliance with FOI and SAR responses.</li> <li>Improved performance and monitoring arrangements for compliance with FOI and SAR responses. The Governance team report on performance to the IG Board and to Leadership Team on a quarterly basis. The latest statistics show that compliance continues to improve. The measures put in place in by the Council's Information Governance Team are working and need to continue and be built upon.</li> </ul> <p><b>Further actions</b></p> <ul style="list-style-type: none"> <li>A further programme of work to ensure compliance by elected members commenced during Autumn/Winter 2023. This will be completed by April 2024.</li> <li>The procurement and embedment of a new case management system for FOIs and SARs. Proposals assessed and agreed in principle by the Capital and Asset Management Board in May 2023. However, a review as to whether a joint procurement of both a new corporate Customer Relationship Management System in support of the customer journey and new FOI/SAR case management system is now to be considered. Strategic Finance to then assess the business case and funding options.</li> <li>New Council Monitoring Officer appointed who has initiated a review of all practices, procedures and policies to ensure best practice is embedded to underpin assurance of compliance frameworks for IG.</li> <li>Further improvement is still necessary in response times of FOI requests, with a target of 95% compliance which continues to impact on the current risk rating.</li> <li>Further improvement required in corporate compliance with disclosure requests and SARs. Refresh of existing training and guidance materials in progress, updates cascaded through IGB.</li> <li>Review of existing internal and public facing policy suite and IG framework. Report submitted to LT December 2023, new policies to go forward to Cabinet early 2024 for approval.</li> <li>Updates to Council website and guidance on routes to access information and personal data.</li> <li>Development of pro-active publication website to expand beyond disclosure log for FOIA to pre-emptively publish information of public interest prior to request, to improve transparency and reduce volumes of FOIA requests.</li> </ul>	<p><b>3<sup>rd</sup> line</b></p> <p>Information Commissioner's Office Internal Audit reviews First Tier Tribunal decisions</p>
	4	<p><b>Cyber Security</b></p> <p>The public sector continues to be the target of significant, sophisticated and increasingly frequent cyber-attack with these intent on causing service disruption or disclosure of sensitive data. If the council does not invest additional and sufficient financial resources into a cyber security resilience programme, then it will remain at significant exposure of receiving a successful cyber-attack. The consequences will be:</p> <ul style="list-style-type: none"> <li>The inability of the council and SCT to deliver some or all services, particularly critical services for a significant period of time, ranging from days to months</li> <li>The loss of corporate and sensitive personal data (including bank details)</li> <li>Enforcement action</li> <li>Significant financial loss</li> <li>Employee stress; and</li> <li>Reputational damage</li> </ul> <p>Additionally, the council will be:</p> <ul style="list-style-type: none"> <li>Unable to meet sector defined standards and compliance for cyber resilience e.g. PSN</li> <li>Unable to share and collaborate with partner organisations in a joined-up manner as the council will not be viewed as a trusted partner</li> </ul> <p>Risk Area – Information Governance and ICT Risk Owner – Brendan Arnold, Interim Director of Finance</p> <p><b>Objectives impacted: All</b></p>	12 (red)		12 (red)	8 (amber) Sept 2024	<p><b>Current and Ongoing Controls</b></p> <ul style="list-style-type: none"> <li>Participation in national cyber resilience programmes run by organisations such as DLUHC, LGA and the NCSC</li> <li>Close collaboration between the ICT Service and the council's Information Governance Team to develop a holistic approach to information protection</li> <li>Appropriate technical controls to protect the council's network perimeter and information assets</li> <li>Updates and progress reports as requested to the Leadership Team and Corporate Scrutiny Board.</li> <li>Training for all staff through the implementation of the annual online training.</li> <li>Regular communications continue to be sent to employees pertaining to protecting themselves and the council from emerging and new cyber security threats.</li> <li>Attendance at national C-TAG forum, DLUHC cyber clinics and West Midlands Warning, Advice and Reporting Point (WARP) where members can receive and share up-to-date advice on information security threats, incidents and solutions.</li> <li>Subscription to relevant cyber intelligence threat reports providing early warning of emerging threats, vulnerabilities and trends.</li> <li>Use of the Active Cyber Defence and Early Warning tools provided by the National Cyber Security Centre.</li> <li>An ongoing programme addressing the retirement and upgrade of obsolete and unsupported technology platforms</li> <li>Annual ICT Health Check and Network Penetration Test</li> <li>Implementation of a 3<sup>rd</sup> party managed Security Operations Centre to detect potential threats within the council's ICT environment providing timely alerts 24 hours a day</li> <li>Establishment of a Cyber Resilience Governance Board as part of revised ICT governance arrangements</li> </ul> <p><b>Further actions</b></p> <ul style="list-style-type: none"> <li>Reprofile remaining cyber budget following one-off saving due to identified budget pressure</li> <li>Adopt the NCSC Cyber Assessment Framework (CAF) as a methodology across the public sector for demonstrating adequate and consistent cyber hygiene (April 2024 – timeline determined externally by DLUHC)</li> <li>Develop a PCI-DSS improvement programme to identify the gaps in compliance across all council credit and debit card payment channels April 2024</li> <li>Redefined governance structure to provide oversight of ongoing improvement programme following allocation of additional cyber funding (May 2023)</li> <li>Development and maintenance of incident playbooks to activate in response to adverse cyber activity (March 2024)</li> <li>LGA Cyber 360 review to be scheduled and reprofile Cyber Resilience Improvement Programme (Dec 2023)</li> <li>Undertake a Business Continuity Reaction Exercise in conjunction with LGA service offer (January 2024)</li> <li>Technology Modernisation Programme to ensure all ICT assets are up to date, in support and patchable – includes storage, server and end points i.e. laptops (April 2025)</li> <li>Council endorsement of a corporate cyber resilience strategy (April 2024)</li> <li>Appointment of a cyber lead to assist with the development of the cyber resilience strategy and overall improvement plan (April 2024)</li> <li>Uplift of Microsoft Enterprise Agreement Licensing to Enterprise 5 (E5) at anniversary date which includes a full suite of security and compliance tools (April 2024)</li> </ul>





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						<ul style="list-style-type: none"> <li>Implementation of new E5 security tools (September 2024)</li> <li>Evaluation of vulnerability monitoring options and subsequent implementation (March 2023)</li> </ul>	
5	<p><b>Regeneration Fund Programmes</b></p> <p>If the council does not manage the programmes to ensure that all projects are delivered to scope, time and budget, then this could result in financial implications, the inability to regenerate our town centres, create sustainable economic growth and create long term economic prosperity, and also reputational harm to the council.</p> <p>Risk area- Regeneration and Growth Risk owner – Tony McGovern, Director of Regeneration and Growth <b>Objectives impacted – 2, 3, 4, 5 and 6</b></p>	6 (green)		6 (green)	4 (green)  Programme completion of all projects and delivery of intended outcomes	<p>This risk sets out the next phase of the Regeneration Fund Programmes.</p> <p>Towns Fund (approval received by the council for all 16 business cases that were submitted as part of the approved TIPs).</p> <p><b>Current and Ongoing Controls</b></p> <ul style="list-style-type: none"> <li>Robust governance in place to oversee the programme throughout the delivery phase including three Town Deal Boards (one per Town Deal Area), that have inherited Superboard roles and responsibilities. Revised governance arrangements for Delivery Phase were reviewed and approved by Cabinet in May 2022.</li> <li>The council is the Accountable Body for the Town Deal funding. The Director of Regeneration and Growth chairs a Towns Fund Programme Board (which is also attended by the Director of Finance/ representative and officers from procurement and legal as well as all project leads) to review risks and provide a forum for resolution of issues, as well as seeking assurances on the management of risk.</li> <li>Fortnightly engagement with advisors from DLUHC</li> <li>Programme management arrangements in place including appointment of a permanent programme manager, programme support officer, dedicated monitoring officer resource, programme risk register and project risk registers for agreed business cases, which are updated quarterly.</li> </ul> <p><b>Further actions</b></p> <ul style="list-style-type: none"> <li>Implement delivery phase of projects and programme plan.</li> <li>Ongoing reviews of financial profiles to manage supply chain issues and implications of cost inflation.</li> </ul> <p>Levelling Up Partnership</p> <p><b>Current and Ongoing Controls</b></p> <ul style="list-style-type: none"> <li>Robust governance in place to oversee the LUP programme via the Wednesbury LUP Board. Governance arrangements agreed by Cabinet in September 2023.</li> <li>The council is the Accountable Body for the LUP funding. The Director of Regeneration and Growth chairs a LUP Programme Board (which is also attended by representatives from Finance, procurement, and legal as well as all project leads) to review risks and provide a forum for resolution of issues, as well as seeking assurances on the management of risk.</li> <li>Monthly engagement with advisors from DLUHC with regional representatives attending the LUP Board.</li> <li>Programme management arrangements in place including appointment of a temporary programme manager to oversee the delivery phase and a programme support officer. Programme and project risk registers are in place.</li> <li>Reporting to Leadership Team Quarterly.</li> </ul> <p><b>Further actions</b></p> <ul style="list-style-type: none"> <li>Implement delivery phase of projects and programme plan.</li> <li>Agree approach to mitigation of programme overrun risks with DLUHC.</li> <li>Ongoing reviews of financial profiles to manage supply chain issues and implications of cost inflation.</li> </ul>	<p><b>1<sup>st</sup> line</b> Town Deal Boards</p> <p><b>2<sup>nd</sup> line</b> Scrutiny Reviews Monitoring and reporting of outcome indicators, with processes in place to manage changes and risks during delivery stage.</p> <p><b>3<sup>rd</sup> line</b> Department Of Levelling Up, Housing and Communities (DLUHC) Audit and Risk Assurance Committee Deep Dive Jan 2022</p>
6	<p><b>Customer Journey</b></p> <p>The delivery of Council Services, including through the One Stop Shop, must meet the demand and needs of Customers, in order to avoid reputational damage to the Council.</p> <p>Risk area- Corporate Customer Risk owner – James McLaughlin, Assistant Chief Executive <b>Objectives impacted - All</b></p>	12 (red)		12 (red)	8 (amber) Oct 2024	<p><b>Current and Ongoing Controls</b></p> <ul style="list-style-type: none"> <li>New operating model for council employees is well embedded across all service areas.</li> <li>Customer journey is one of the key priorities of the corporate transformation programme.</li> <li>Regular discussions and focus sessions have taken place at Leadership Team to address concerns and issues.</li> <li>Customer Journey Priority Focus Sessions are also being delivered to Cabinet.</li> <li>A new telephony system will be implemented in spring 2024</li> <li>The MySandwell offer is continuously being developed.</li> <li>Collection of Customer Satisfaction data is continuously being looked at and new methods trialled.</li> <li>Customer Journey (CJ) is one of the key priorities of the corporate transformation programme.</li> <li>The four main CJ Workstreams are: <ul style="list-style-type: none"> <li>Development of a Customer Experience Strategy</li> <li>Review of Contact centres</li> <li>Review of the One Stop Shop and exploration of a Community Hubs offer for face to face services in each Town.</li> </ul> </li> <li>Technology – review of all Customer related technology &amp; identification of any gaps: procure delivery partner to replace the Council's telephony system (achieved).</li> </ul> <p><b>Further actions</b></p> <ul style="list-style-type: none"> <li>Continued stakeholder engagement, in particular within the One Stop Shop (Ongoing).</li> <li>Additional capacity and resources to be identified to meet current demand for face to face services.</li> <li>Pilot local hub concept in two areas of the Borough (March 2024) - in progress   West Brom and Blackheath</li> <li>Ensure consistency of customer experience across the council and not just in some areas, as is currently the case (October 24).</li> <li>Budget and Corporate Scrutiny Board is looking at the customer journey as part of its current work programme (23/24).</li> </ul>	<p><b>1<sup>st</sup> line</b> Incorporate recent recommendations from Budget and Corporate Scrutiny into the Customer Journey Action Plan</p> <p><b>2<sup>nd</sup> line</b> Customer satisfaction survey Customer compliments and complaints system Budget and Corporate Scrutiny Board Review Monitoring, reporting &amp; governance through the Customer Journey Programme Board which will report in to the Corporate Transformation Office and to the Cabinet Member Weekly reports to Leadership team on Member Portal performance.</p> <p><b>3<sup>rd</sup> line</b> <a href="#">Local Government Ombudsman report</a></p>

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7	<p><b>Equalities</b></p> <p>If the council fails to meet its legal obligations in respect of the Equality Act 2010 and the Public Sector Equality Duty ensuring fairness is adhered to and is unable to demonstrate and evidence compliance with its obligations, then this will result in potential legal consequences for non compliance, reputational harm to the council as well as potential impact on recruitment and retention.</p> <p>Risk area- Legal Risk owner – James McLaughlin, Assistant Chief Executive <b>Objectives impacted - 5</b></p>	8 (amber)		8 (amber)	6 (green) July 2024 When EDI strategy complete	<p><b>Current, Ongoing Controls and Further actions</b></p> <ul style="list-style-type: none"> <li>An Equality Diversity and Inclusion Commission has been set up with agreed Terms of Reference and is chaired by the Leader of the council.</li> <li>Six staff networks (Age Smart, Disability, Ethnic Minority, Frontline Workers, LGBTQ+ and Women) have been established and LT has agreed to protected time for Co-Chairs to develop the networks</li> <li>Funding has been secured and posts recruited to.</li> <li>Additional EDI consultant support has been secured to help drive the EDI agenda further.</li> <li>A review of the Equality policy has been completed and was launched in December 2022, following Cabinet approval.</li> <li>New equality impact assessment toolkit and guidance has been issued and launched in December 2022 and drop-in clinics taking place to ensure the council's consultations and decision making will withstand scrutiny.</li> <li>An action plan has been developed based on feedback provided by employees across the council along with gaps identified in the workforce diversity data as well as best practice put forward by other public-sector organisations.</li> <li>A robust governance framework to help monitor and review the objectives and actions in the plan is also in place.</li> <li>An Equalities Calendar has been developed and implemented that details many EDI events to raise awareness of the agenda.</li> <li>Various events such as Black History Month, LGBTQ+ History Month have been successfully delivered leading to improved awareness and understanding.</li> <li>The council continues to engage with WMCA in relation to its Race Equalities taskforce.</li> <li>The LGA Equality Framework has been approved for use by Cabinet will be used to develop the council's first EDI Single Framework Strategy. (July 24)</li> <li>Refresh of the council's Equality Objective was published in March 2023</li> <li>An EDI Audit based on the LGA Equality Framework has been undertaken. An EDI action plan is being developed to enable the Council to respond to the findings of the audit.</li> <li>We have prepared a Public Sector Equality Duty (PSED) service user report</li> </ul>	<p><b>1<sup>st</sup> line</b> Employee Engagement Survey 2022</p> <p><b>2<sup>nd</sup> line</b> <a href="#">Sandwell Equalities Commission</a></p> <p><b>3<sup>rd</sup> line</b> LGA Peer Review</p>
8	<p><b>Council's Improvement Plan</b></p> <p>If the council does not put in place and successfully implement an improvement plan to address the concerns raised by the Secretary of State in respect of the council's best value duty and the recommendations made by the recent external reviews carried out by the council's external auditors, Grant Thornton, CIPFA and the LGA Peer Review then this may result in a loss of confidence in the council's corporate governance arrangements, government intervention, future audits providing a qualified opinion, a lack of trust in the council's ability to deliver its corporate priorities and reputational harm to the council.</p> <p>Risk area- All services Risk owner – James McLaughlin, Assistant Chief Executive <b>Objectives impacted – All</b></p>	8 (amber)		4 (green)	4 (green) in line with report to SoS	<p><b>Current Controls</b></p> <p>This risk reflects and consolidates the government intervention as well as the findings and recommendations arising from previous reviews including the Grant Thornton – Audit Findings Report 2019/20, Grant Thornton - Value for Money Governance Review 2021, CIPFA Financial Management review and the LGA Peer review along with their follow up reviews conducted in 2022.</p> <ul style="list-style-type: none"> <li>Two Commissioners have been appointed to oversee the improvement journey</li> <li>A performance management framework was approved by the council in April 2022 to help monitor performance and track progress on the delivery of the strategic outcomes in the Corporate Plan.</li> <li>Constitutional review completed in December 2022</li> <li>The appointment of a permanent Chief Executive has been completed.</li> <li>An improvement action plan and governance arrangements are in place. Funding to implement the actions and deliver the improvement plan has been set aside.</li> <li>Activity from the Improvement Plan embedded within the Council's Corporate Plan and Business Plans from June 2023</li> <li>Improvement Plan is regularly updated to incorporate recommendations from follow up reviews by external organisations</li> <li>6 monthly reporting from the Commissioners and from the Council to the Secretary of State is in place. The third Commissioners report was made in June 2023 and published in July 2023. In their report, Commissioners noted the significant hard work and considerable progress made, with next steps to further embed improvement and to demonstrate that this is sustainable, They commented that they consider that the Council continues to make progress on the right path. Council's letter to Secretary of State in December 2023 included evidence of the sustained and embedded improvements made.</li> <li>Grant Thornton VfM Governance Review follow up review in December 2023 highlighted the continued progress of the council on its improvement journey and lifted the three statutory recommendations from their 2021 review.</li> </ul> <p><b>Further actions</b></p> <ul style="list-style-type: none"> <li>Ongoing implementation and monitoring of the progress made against the plans.</li> <li>Demonstrating evidence of sustainable and continuous improvement</li> <li>Review of Improvement Plan to address key and improvement recommendations from Grant Thornton's 2023 follow up review.</li> </ul>	<p><b>1<sup>st</sup> line</b> Improvement Plan</p> <p><b>2<sup>nd</sup> line</b> Improvement Plan monitoring</p> <p><b>3<sup>rd</sup> line</b> Grant Thornton- Audit Findings Report 2019/20 Grant Thornton – Value for Money <a href="#">Governance Review 2021</a> CIPFA Financial Management and Governance Review 2021 and follow up review 2022 LGA Peer Review 2022 and follow up review 2022 Audit and Risk Assurance Committee Government appointed Commissioners Six monthly reports by the Commissioners to the Secretary of State Grant Thornton Value for Money Governance Review - Follow Up- <a href="#">December 2022</a></p>
9	<p><b>Climate Change</b></p> <p>Failure to achieve the council's commitments in relation to Climate Change, including the pledge to make council activities, buildings, housing, fleet, schools and street lighting net-zero carbon by 2030 may result in:</p> <ul style="list-style-type: none"> <li>reputational damage</li> <li>financial impact</li> <li>increased demand for council resources (in the event of extreme weather) and</li> <li>a loss in public confidence.</li> </ul>	12 (red)		12 (red)	8 (amber) 2030	<p><b>Current Controls</b></p> <ul style="list-style-type: none"> <li>Climate Change strategy 2020- 2041 in place which sets out the 2030 target for the council.</li> <li>Member steering group to oversee implementation of the climate change action plan.</li> <li>Climate change champions in place (officer level) and a Cabinet Member and member advisor champions in place.</li> <li>An action plan for implementing the strategy was approved by Cabinet in March 2022.</li> <li>Establishment of programme governance arrangements, including the Cabinet approval to the appointment of cross party membership to the Climate Change Committee to monitor the implementation of the action plan, A Climate Change Programme Board (represented by service managers from across the council) is leading on measures within the action plan.</li> <li>Draft action plan monitoring tool has now been established following an internal audit report. This document is owned by the Climate Change Team and is currently being populated in conjunction with the relevant owners of each action across the various Council service areas. The monitoring tool will form the basis of future Climate Change Programme Boards and Member Steering Groups to appropriately track delivery of the Climate Change Strategy Actions and to</li> </ul>	<p><b>1<sup>st</sup> line</b> Climate Change Strategy 2020-2042 Climate Change Improvement Plan</p> <p><b>2<sup>nd</sup> line</b> Climate Change Programme Board Member Steering Group</p> <p><b>3<sup>rd</sup> line</b> 2023 Internal Audit Report – Limited Assurance</p>

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Page 50	In addition, managing the effects of climate change will also have significant financial impact which the council will need to address.  Risk Area – All Services Risk Owner – Tony McGovern, Director of Regeneration and Growth <b>Objectives impacted: All</b>					allow costs (where applicable) to be provided for their implementation. This will also be presented annually to Cabinet for information <b>Further Actions</b> <ul style="list-style-type: none"> <li>Gap analysis to be conducted to assess the councils' ability to implement the action plan, followed by a report on available options which will be addressed in 2024/25.</li> <li>To undertake stock condition surveys to enhance our understanding of investment needs and costs to achieve net-zero targets in our social housing stock and to inform future revisions of the HRA business plan and opportunities to draw in external investment</li> <li>Consideration of adapting works and activities to ensure that contractor selection, works methods and materials used are aligned and contribute to the climate change strategy.</li> <li>Explore funding models for retrofit of Council and other homes in the Borough e.g. attend MIPIM investors conference / WMCA Devolution Deal with Government in negotiation.</li> <li>To implement the Asset Management Strategy approved by Cabinet in November 2022 which seeks to significantly rationalise the Councils buildings and assets</li> <li>To establish EV charging infrastructure via ULEV programme (on street) and Council operational locations so that relevant Council fleet can transition to EV over the next 3 years– in progress.</li> <li>To develop a policy on Single Use Plastics that is consistent with the national emerging policy. This has been presented to Leadership Team and Cabinet Member and is due to be presented at Cabinet in January 2024.</li> <li>Roll out Carbon Literacy Training to all elected Members, relevant officers and Climate Change Champions. A number of sessions have been undertaken in 2023 with final sessions to be conducted for all outstanding persons in early 2024</li> <li>The delivery of the action plan is the key measure that determines the current risk assessment. The deliverability of the Plan is heavily dependent upon future government initiatives and the availability of financial resources which will be the key driver in achieving the Council's 2030 target.</li> </ul>	
	10	<b>Workforce Recruitment and Retention</b> The council is required to recruit and retain a skilled, qualified and experienced workforce in order to provide and deliver services to Sandwell residents. If the council is unable to recruit and retain its workforce and deliver its statutory obligations to meet the needs of the community this could result in loss of reputation, penalties, litigation and in some cases imprisonment.  Risk area – All council services Risk owner – James McLaughlin, Assistant Chief Executive <b>Objectives impacted: All</b>	9 (amber)		9 (amber)	6 (green) March 2024	The risk concerns issues are largely a reflection of the regional and national position also and not unique to the council, as supported by the LGA workforce survey completed in 2022. The target risk score was initially to be reached by March 2023. However, this has been put back in order to allow the recruitment strategy to be agreed and fully embedded, and until results over the mid-term are known. <b>Current and ongoing controls:</b> <ul style="list-style-type: none"> <li>Directorates to continue to undertake comprehensive workforce planning at least annually, as part of business planning processes, with a focus on creating and nurturing talent pipelines.</li> <li>Cabinet workshop planned for development of a workforce strategy.</li> <li>Recruitment and selection refresher training for hiring managers in order to share best practice in recruiting qualified and skilled employees.</li> <li>Pre-employment checks are carried out in line with requirements for the job role including any statutory requirements.</li> <li>Regular 121 meetings (supervision) and annual appraisal process is in place to ensure employees are engaged and can raise any concerns.</li> <li>Regular employment engagement (full) and pulse surveys are undertaken, and plans are developed and implemented to address any areas requiring further action.</li> <li>Pay benchmarking to ensure the council is competitive relative to the relevant job market in sectors where there are specific and critical challenges to recruitment and retention.</li> <li>Future Talent Strategy to be developed as part of the Organisational Development strategy – to build on current Apprenticeships and Graduates strategy and incorporate succession planning and talent development framework for all employees. We have recruited 6 graduates via the National Graduate Development Programme to start October 2023.</li> <li>The Resourcing Team alongside other teams across the council have attended a number of local job fairs either hosted by Sandwell Council or local colleges/universities to promote job opportunities. The Resourcing Team will continue to identify and attend local and regional job fairs to raise our profile and job opportunities.</li> </ul> <b>Further actions</b> <ul style="list-style-type: none"> <li>Introduce and extend talent pools and open-ended recruitment campaigns to high turnover areas - this will form part of the recruitment strategy which is underway.</li> <li>Review our recruitment branding and content to maximise the impact on candidate attraction - this will also form part of the recruitment strategy.</li> <li>Review and extend advertising, to include focus on attraction of diverse applicants – again this will form part of the recruitment strategy.</li> <li>Review of our long-term use of a neutral vendor agency provision where we are unable to fill roles to deliver a service to our residents</li> </ul>
11	<b>Borough Archives</b> Failure to achieve the National Archives Accreditation could lead to withdrawal of 'Place of Deposit Status'. This will cause reputational damage and incur costs as public records will be stored in another location, which accrues a cost to the council and creates difficulties around access to the records. Accreditation cannot be achieved without alternative accommodation that meets the required British Standard.  Risk area – All council services	12 (red)		9 (amber)	8 (amber)	<b>Current and ongoing controls</b> <ul style="list-style-type: none"> <li>Public records are stored at Dudley archives which meets the required standard (BS EN 16893). However, this can only be a temporary measure, as Dudley's own archives increase, and they will require the space currently occupied by Sandwell.</li> <li>A feasibility study has been completed and a replacement archive solution for Sandwell's archives has been identified and was approved by <a href="#">Cabinet</a> in November 2022.</li> <li>A New Qualified Archivist is now appointed and in place. The Business Manager – Museums and Archives is also a qualified archivist.</li> <li>Previous discussions with The National Archives (TNA) around delaying an application for accreditation as it would fail have moved on and we have now been encouraged to apply. We could only expect to achieve partial accreditation though, due to the accommodation.</li> </ul>	<b>1<sup>st</sup> line</b> Feasibility Study  <b>2<sup>nd</sup> line</b> Cabinet approval of replacement archive solution  <b>3<sup>rd</sup> line</b> The National Archives Archive Service accreditation



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Page 57	Risk owner – Alice Davey, Director of Borough Economy <b>Objectives impacted: All</b>					<ul style="list-style-type: none"> <li>Second stage of feasibility that includes design, specification, and costs now complete. Due for cabinet agreement January 2024. The development of a funding strategy supported by an archives funding specialist will follow. This will enable submissions to be made to external funders.</li> </ul> <b>Further Actions</b> <ul style="list-style-type: none"> <li>Funding sources for cost of capital to build the archives needs to be identified and agreed.</li> <li>Some corporate capital will also need to be identified as part of the funding strategy.</li> <li>A bid to Arts Council England and others to be considered for contribution to the cost of capital, once the funding strategy has been agreed.</li> <li></li> </ul>	
	<b>Elections Act</b> The initial roll-out of voter identification was successful, following policy and secondary legislation confirmation and the implementation of the controls identified to mitigate risk, however it has not yet been stress-tested. It is anticipated that the 2024 elections which are expected to include a general election will provide a broader assessment of the mechanisms in place.  Implementation of the next phase of the elections act is due shortly, to include the ability for voters to apply for absent votes on-line. There remain a series of technical and operational issues that are being explored nationally, with there being a concern over the readiness of new systems in line with the projected timeframe. Whilst the application portal will be nationally hosted, the Returning Officer will remain locally responsible for the processing and issuing of postal votes. Compounded by the multiple elections in 2024 and the potential for a snap general election, there are risks around the successful implementation of all of the Election Act requirements. Should the Returning Officer be unable to implement the Elections Act 2022, this could result in low voter confidence and some voters may be dis-enfranchised leading to a lack of confidence in election results.  Risk area – All council services Risk owner – Mike Jones, Assistant Director – Legal and Assurance <b>Objectives impacted: All</b>	8 (amber)		8 (amber)	4 (green) May 2024	<b>Current and ongoing controls</b> <ul style="list-style-type: none"> <li>There will be extra money from the Government for implementation, but this will not be ring fenced and will only cover costs associated with Voter ID not additional election costs.</li> <li>A One Council approach is being taken in order that the wider council can provide necessary support.</li> <li>The Electoral Commission will undertake much of the communication, but the Returning Officer needs to consider the demographics and harder to reach parts of the electorate and the support that they will require.</li> <li>There is a review of polling stations to see which ones are suitable and unsuitable.</li> <li>Robust and updated training programme will be in place for all polling inspectors and presiding officers.</li> <li>Job roles for election staff are being updated to provide clarification on what is required and to assist in arriving at the correct fee.</li> <li>The Electoral Services Manager is part of the Business Change Network facilitated by the Cabinet Office and consequently is very well informed.</li> <li>Privacy ID booths will be provided to every station to reduce the need for a specific place. This will be private but still in the "voting room"</li> <li>Awareness Campaign and media campaigns to promote Voter ID have begun to compliment the national campaign by the Electoral Commission (which includes use of the Herald, website, etc)</li> <li>Regular briefings with members have commenced.</li> <li>Regular networking meetings taking place by Director and Manager.</li> <li>Capacity and resourcing options are being explored.</li> </ul>	<b>1<sup>st</sup> line</b> Elections Returning Officer Elections Service Manager  <b>2<sup>nd</sup> line</b> Polling station inspectors  <b>3<sup>rd</sup> line</b> Electoral Commission
	13	<b>Sandwell Local Plan</b> Failure to prepare and adopt a Local Plan within the timescales required could result in Government intervention in the operation of the planning service and in the decision-making process for planning applications resulting in a loss of local democratic oversight.  Risk area - Regeneration Risk Owner – Tony McGovern, Director of Regeneration and Growth <b>Objectives impacted: All</b>	8 (amber)		8 (amber)	4 (green) 2025	Having an up-to-date Local Plan is a statutory requirement. Following the halting of the Black Country Plan, Cabinet approved the preparation of the Sandwell local Plan on 16 November 2022. The timetable envisages adoption in late 2025. The process to adoption involves several rounds of public consultation and political approvals as well as an independent Examination in Public.  Conformity with an up-to-date Local Plan is often a prerequisite for Government regeneration funding.  <b>Current and ongoing controls</b> <ul style="list-style-type: none"> <li>Members regularly briefed on key and up to date issues. Informing of facts and evidence based.</li> <li>Project Manager recruited to lead on the delivery of the Sandwell Plan (fixed term post to Dec 2026).</li> <li>Additional revenue budget secured to deliver the Sandwell Plan (Cabinet Report Dec 2022).</li> <li>Activities monitored against agreed programme and reported to Leadership Team quarterly - consultation on draft Sandwell Local Plan completed in line with programme.</li> </ul> <b>Further actions</b> <ul style="list-style-type: none"> <li>Review of salaries allocated to technical disciplines within the organisation – Use of consultants if necessary.</li> <li>Quarterly update reports to Leadership Team</li> </ul>
14	<b>Adult Social Care Market Sustainability</b> The Fair Cost of Care requirement for domiciliary care and older peoples residential and nursing home care & further requirement to produce a market sustainability plan will result in a significant financial pressure for the council in the region of 15 million pounds, although government funding is available for a 3-year period, it is not expected to cover these increased costs. There is then a further risk that the remaining elements of the care and support market currently excluded from the Fair Cost of Care exercise will not be sustainable without further significant investment, so a further internal cost of care exercise will need to be completed.	9 (amber)		9 (amber)	9 (amber) Update MSP May 2024	<b>Current and ongoing controls</b> <ul style="list-style-type: none"> <li>Working with ARCC Ltd to complete the Fair Cost of Care exercise and Market Sustainability Plan. Draft document completed and submitted in October 2022.</li> <li>Report presented to the Leader of the in October 2022 outlining the impact of the cost of care exercise and the options of how to support the market with the government allocations that have been made to date.</li> <li>Ongoing dialogue with legal to ensure compliance with statutory Care Act duties and consideration of affordability.</li> <li>Working with neighbouring authorities in the Black Country and the Integrated Care Board to agree a system response to provider demands.</li> <li>Negotiating with individual providers regarding fee uplifts.</li> <li>Commissioned independent provider to undertake reviews of individuals.</li> <li>Final Market Sustainability Plan submitted (March 23)</li> <li>Report to Cabinet for Fair Cost of Care approved for plans on how to sustain the market (February 23).</li> <li>ARCC scrutinised the data presented by the care homes regarding the validity of the data provided.</li> </ul>	<b>1<sup>st</sup> line</b> Fair Cost of Care exercise  <b>2<sup>nd</sup> line</b> Integrated Care Board  <b>3<sup>rd</sup> line</b> ARCC Ltd

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Page 52	A number of providers are approaching the council with requests for significant uplifts in their fees and notice to withdraw care and support to individuals. Should this not be addressed the capacity in the market will be unable to meet the demand and the recommissioned costs will be significantly higher adding to the budget pressures.  Risk Area – Social Care Risk Owner – Rashpal Bishop, Director of Adult Social Care <b>Objectives impacted: 2</b>					<ul style="list-style-type: none"> <li>ARCC supported additional market engagement to scrutinise the data presented.</li> <li>Plan towards meeting cost of care once government allocations for 2023/24 and 2024/25 have been confirmed.</li> <li>Annex B published 1st February 2023 and the final Market Sustainability Plan published 31 March 2023.</li> <li>Updated the Market Sustainability Plan and complete Annexe A in May 2023.</li> <li>Complete Market Capacity Submission in June 2023</li> </ul> <b>Further Actions</b> <ul style="list-style-type: none"> <li>Update the Market Sustainability Plan and complete Annexe A in May 2024.</li> </ul>	
	15 <b>Organisational culture</b> If the council does not have an effective organisational culture, then this could result in: <ul style="list-style-type: none"> <li>Poor officer and member relationships</li> <li>Negative impact on employee engagement</li> <li>Inability to demonstrate effective people management,</li> <li>Weak diversity and inclusion practices</li> <li>Recruitment and retention issues</li> <li>Negative impact on the delivery of the improvement plan and</li> <li>Potential for extended government intervention</li> <li>Failure to deliver the corporate plan</li> <li>Reputational damage</li> <li>Missed opportunities for continuous improvement</li> </ul> Risk area – All council services Risk owner – James McLaughlin, Assistant Chief Executive <b>Objectives impacted: All</b>	8 (amber)		8 (amber)	4 (green)  March 2024	<b>Current and ongoing controls</b> <ul style="list-style-type: none"> <li>Regular meetings in place between senior members and officers to develop positive working relationships and information sharing.</li> <li>LGA training on officer/member relationships delivered in September 2022</li> <li>Launch of One Team Framework (values and behaviours) including Staff Conference and Managers workshops</li> <li>Employee Engagement Survey 2022 results disseminated and discussed at Directorate Management Teams and team meetings - action plans developed and monitored at Leadership Team.</li> <li>Employee Engagement Survey 2023 results disseminated and discussed at Directorate Management Teams – actions to address themes incorporated into People Strategy and service business plans</li> </ul> <b>Further Actions</b> <ul style="list-style-type: none"> <li>Embedding One Team Framework Approval of Workforce Strategy.</li> <li>Mechanisms to be identified for ongoing insight and assurance around health of Officer and Member Relationship (December 2023).</li> <li>Management Development Programme Agreed (2023).</li> </ul>	<b>1<sup>st</sup> line</b> One Team Framework  <b>2<sup>nd</sup> line</b> Employee Engagement Survey  <b>3<sup>rd</sup> line</b> External Reviews (Grant Thornton and LGA) providing assurance that organisational culture change has started to occur.
	16 <b>Strategic Workforce Development for Adult Social Care Recruitment, Retention and Sickness Absence</b>  A workforce strategy is in place and links directly with workforce planning and training. This offers existing staff training opportunities to ensure that they are qualified and competent to face service needs. If recruitment and retention are not prioritised within the service and amongst service providers, then there will not be the skilled staff to deliver appropriate social care.  Risk Area – Social Care Risk Owner – Rashpal Bishop, Director of Adult Social Care <b>Objectives impacted: 2</b>	12 (red)		12 (red)	8 (amber)  April 2024	<b>Current and ongoing controls</b> <ul style="list-style-type: none"> <li>Implemented Adult Social Care restructure for social work and therapy to deliver a career development pathway which will support retention, career development and succession planning within social work.</li> <li>A student programme and the Assessed and Supported Year in Employment for Social Workers is in place.</li> <li>An Occupational Therapist student programme with Worcestershire University is in place and works to secure university placements including access to Practice Educator training for SMBC Occupational Therapist 's to retain their skills and expertise.</li> <li>Apprenticeships within the Directorate utilising the Apprenticeship Levy to access accredited qualifications.</li> <li>An apprenticeship programme for social work is in place with Warwickshire University, a similar programme for Occupational Therapy is being developed with Wolverhampton University.</li> <li>Qualification Sponsorship scheme to support employees to obtain recognised qualifications to enhance their work performance and skills.</li> <li>Work around maintaining recruitment and retention: Phase 1 - A) Pay benchmarking B) Golden Hello C) Market Supplement completed.</li> <li>Recruitment Events (exploring opportunity for joint partnership recruitment with health colleagues).</li> <li>Regular 121 meetings (supervision) and annual appraisal process is in place to ensure employees are engaged and can raise any concerns.</li> <li>Plans are developed and implemented to address any areas requiring further action from the employee engagement survey.</li> <li>Sickness Absence Monitoring.</li> </ul> <b>Further Actions</b> <ul style="list-style-type: none"> <li>New Draft Workforce Strategy to be finalised and approved.</li> <li>Draft Workforce Strategy action plans to be finalised and approved.</li> <li>Work around maintaining recruitment and retention: Phase 2 - A) Review of Job Descriptions and Person Specifications B) Further benchmarking C) Work with Children's Trust around these areas D) International recruitment.</li> </ul>	<b>1<sup>st</sup> line</b> HR related KPIs and data Appraisal process  <b>2<sup>nd</sup> line</b> Employee Engagement Survey National Minimum Data Set for social care Benchmarking analysis

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17	<p><b>Medium Term Financial Strategy (MTFS), Central Government Funding and Resource Allocation</b></p> <p>Local Government continues to operate in an uncertain financial environment arising from reducing central government funding, increasing demand for services, and more recently the impact of the high levels of inflation being experienced. The most eminent expenditure issue for the Council at present is SEND transport, where demand for home to school transport provision is growing exponentially, forcing the cost of the services to increase beyond all previous reasonable expectation.</p> <p>If the government does not provide local authorities with clarity over the future plans for health and social care reforms, the Public Health grant, the Better Care Fund, the package of one-off social care grants, business rates reset and retention, and future years funding, and it continues with one year funding settlements then this inhibits local authorities' ability to effectively manage medium term/ three year plans and put in place the necessary processes and actions to manage funding pressures.</p> <p>If the council is unable to plan effectively as a result of funding uncertainty, and is unable to identify sufficient savings and put in place the necessary policies, processes and actions to manage budget pressures, pay and price inflation and manage its spending plans, then this will impact on the council's financial resilience and its ability to effectively discharge its statutory responsibilities including the setting of a balanced budget for future years. This will impact on the council's ability to deliver sustainable services to the people of Sandwell.</p> <p>Risk Area – All Council Services Risk owner – Brendan Arnold, Interim Director of Finance <b>Objectives impacted: All</b></p>	*	*	*	*	<p>* There are a number of factors that underpin the wider risk score for this risk, and the score will continue to remain fluid throughout each 12-month cycle as the council develops its MTFS, generally in-line with the below pattern. However, overall the council is confident that it has processes in place in order to be able to adequately mitigate these risks, and that it will remain able to effectively discharge its statutory responsibilities, including the setting of a balanced budget for future years.</p> <table border="1" data-bbox="1320 373 2368 489"> <thead> <tr> <th></th> <th>2023/24</th> <th>2024/25</th> <th>2025/26 Onwards</th> </tr> </thead> <tbody> <tr> <td>Delivery of the Medium-Term Financial Strategy (MTFS)</td> <td style="background-color: #90EE90;"></td> <td style="background-color: #FFD700;"></td> <td style="background-color: #FF0000;"></td> </tr> </tbody> </table> <p><b>Current and Ongoing Controls</b></p> <ul style="list-style-type: none"> <li>The review by CIPFA on the council's financial management and governance arrangements, noted that the council was initially a progressive two-star (out of five) authority. The follow up review subsequently undertaken by CIPFA progressed this to a three-star. The review also looked at financial resilience and concluded that the council is financially stable and in recent years has been able to contribute towards reserves through achieving a balanced budget or an underspend. An underspend was delivered in 2022/23.</li> <li>A fundamental review of the MTFS (in line with the CIPFA recommendations) has been completed, to ensure that the council understands the challenges ahead and to ensure that the MTFP matches the ambitions of the corporate plan and regeneration plans for Sandwell.</li> <li>A balanced budget for 2023/24 was approved by Council on 21<sup>st</sup> February 2023 and includes savings totalling £21.4m.</li> <li>Monthly monitoring of savings is carried out by Finance Business Partners in year. Savings are RAG rated and reported to Directors monthly through DMT meetings and to LT budget meetings. Budget surgery meetings are held mid-year to review savings rated 'red', with a view to understanding any issues hampering delivery and to unblocking those issues. Budget surgery meetings are attended by the Director of Finance, appropriate Directors and a range of officers from across the organisation. Monitoring of savings includes any savings carried forward from previous years that were not delivered in those years.</li> <li>Star Chambers continue to be used to support budget setting. During August and September 2023, a Star Chamber meeting was held in relation to each Council directorate, focusing on the directorate's financial position, savings delivery within 2023/24, ongoing budget pressures and savings to be delivered in 2024/25. Star Chamber meetings include the Chief Executive and Portfolio Holders as well as the appropriate Director and Finance Business Partners.</li> <li>Star Chamber meetings are used as the initiation process to generate further savings proposals for the following financial year and to test those proposals with elected members. This is the first step in the process towards balancing the budget for the following year.</li> <li>Directorate budget pressures and growth are calculated annually by Finance Business Partners, and for Adult Social Care includes a growth model that extrapolates client numbers and average placement costs forward, building in assumed increases in market rates.</li> <li>A Strategic Finance Manager post has been created, with a view to having a dedicated resource to creating and updating the MTFS model and to ensuring assumptions, eg, pay inflation assumptions, are calculated with consideration and in accordance with wider local authority group assumptions.</li> <li>LG Futures have been commissioned to provide financial benchmarking data, including assumptions on grant income in future years,</li> <li>Regular discussions take place with WMCA over the likelihood of when the business rates reset might transpire, and Sandwell's assumptions in this regard are aligned to the rest of the WMCA group of local authorities.</li> <li>The MTFS position has been reported to Leadership Team on several occasions during the Autumn of 2023, and Directors have been fully engaged in the process of generating savings proposals to balance the budget gap in 2024/25.</li> <li>The MTFS as at 15<sup>th</sup> November reported a deficit (prior to savings) of £13m for 2024/25. Savings proposals have been developed to balance the budget, supported by a business case document for each saving. Cabinet workshops have been held on 19<sup>th</sup> September, 25<sup>th</sup> October, 24<sup>th</sup> November and 13<sup>th</sup> December to engage Cabinet in the MTFS process and to ensure that elected members are willing to take each of the proposed savings forward for public consultation.</li> <li>A further iteration of the MTFS will be produced following the final settlement, during January 2024.</li> <li>In relation to SEND transport specifically, a Corporate Transformation project is being set up including specific seven workstreams, one of which is budget management and forecasting, which will produce enhanced quality forecasts to enable improved financial planning. Policy changes are proposed which, if approved, would be implemented in time for September 2024. The position for SEND will be reported to Leadership Team on a monthly basis from November 2023 onwards, including data on the number of children accessing services, and how the monthly cost has increased or reduced, tracking the result of policy changes, work to step down children into lower cost provision, and other cost reduction measures that are actioned.</li> </ul> <p><b>Further actions</b></p> <ul style="list-style-type: none"> <li>Continued implementation of the action plan developed following the CIPFA review (as per the improvement plan timetable).</li> <li>Use of benchmarking data to help identify opportunities for efficiencies, savings and service improvements.</li> <li>The council continues to horizon scan and consider the impacts of potential government initiatives and policies on future funding sources and demand for council services.</li> </ul>		2023/24	2024/25	2025/26 Onwards	Delivery of the Medium-Term Financial Strategy (MTFS)				<p><b>1<sup>st</sup> line</b> Business case templates – Savings Proposals</p> <p><b>2<sup>nd</sup> line</b> <a href="#">Budget and Corporate Scrutiny Board</a> Star Chambers</p> <p><b>3<sup>rd</sup> line</b> External Audit CIPFA financial management review LGA Corporate Peer Review Grant Thornton Value for Money Governance Review - <a href="#">Follow Up- December 2022</a> LG Futures benchmarking data</p>
	2023/24	2024/25	2025/26 Onwards												
Delivery of the Medium-Term Financial Strategy (MTFS)															

Risk Ref	Risk Title and Description	Previous score (Sept 2023)	Movement in risk score	Current risk score (Dec 2023)	Target risk score and date	Progress to Date (incl. current risk mitigating controls and further actions to be taken to manage risk and action date)	Key Sources of Assurance (3 lines of defence)																																							
18	<p><b>Budget Monitoring and Management 2023/24</b></p> <p>If the council does not put in place effective arrangements to monitor and manage the current year's budget to ensure that planned savings are achieved and efficiencies realised, then it will result in overspends and impact the resilience of the council's finances.</p> <p>Therefore, timely and accurate monthly monitoring of the budget forecast outturn is required to ensure that the revenue and capital expenditure stay within the agreed budget. This applies to the General Fund and the Housing Revenue Account (HRA).</p> <p>Risk Area – Finance and Resources Risk owner- Brendan Arnold, Interim Director of Finance <b>Objectives impacted: All</b></p>	*	*	*	*	<p>* The score will continue to remain fluid throughout each 12-month monitoring cycle, however, overall the council is confident that it has processes in place to be able to forecast the outturn position within a reasonable degree of certainty, and confident that it has the resources in place to be able to mitigate a forecast overspend position in the current year, up to a degree of tolerance of approximately 0.5% of the gross budget.</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th></th> <th colspan="12">2023/24</th> </tr> <tr> <th>Monitoring Period</th> <th>Apr</th> <th>May</th> <th>Jun</th> <th>Jul</th> <th>Aug</th> <th>Sep</th> <th>Oct</th> <th>Nov</th> <th>Dec</th> <th>Jan</th> <th>Feb</th> <th>Mar</th> </tr> </thead> <tbody> <tr> <td>Revenue Budget Monitoring Position</td> <td style="background-color: #90EE90;"></td> <td style="background-color: #FFD700;"></td> <td style="background-color: #FFD700;"></td> <td style="background-color: #FFD700;"></td> <td style="background-color: #FFD700;"></td> <td style="background-color: #FFD700;"></td> <td style="background-color: #FFD700;"></td> <td style="background-color: #FFD700;"></td> <td style="background-color: #FFD700;"></td> <td style="background-color: #FFD700;"></td> <td style="background-color: #FFD700;"></td> <td style="background-color: #FFD700;"></td> </tr> </tbody> </table> <p><b>Current and Ongoing Controls</b></p> <ul style="list-style-type: none"> <li>A budget monitoring timetable is created annually and circulated to all in Finance, so that monthly monitoring deadlines are clearly understood and adhered to. Elements of the monitoring timetable relevant to budget holder involvement are circulated to budget holders.</li> <li>Directors and ADs are asked to sign budget accountability letters at the start of the financial year, which set out the budgets available to each senior officer and provide assurance that the budgets are understood and will be adhered to as far as possible</li> <li>As part of the budget monitoring process, year to date expenditure figures are compared with profiled budgets, and variances to date are used to calculate forecast outturn information, in conjunction with information from budget managers, historic data, trend data and any other relevant information</li> <li>Salaries monitoring is carried out at individual post level, using year to date cost information and information from budget managers on any changes in staffing that will take place in year</li> <li>All budget holders are sent their budget monitoring report monthly, and regular meetings are held between budget holders and Finance Business Partners. Budget holders are asked to provide forecast outturn information monthly.</li> <li>Heads of Finance Business Partnering collate information for all directorates, challenging and checking assumptions with Finance Business Partners</li> <li>Directors take ownership of their directorate's monitoring position, signing off the position for their directorate each month as a true reflection of the position</li> <li>Finance Business Partners attend DMT meetings monthly to present each directorate's monitoring position, to ensure that the position is understood by all ADs and that mitigating actions are proposed to deal with overspends as necessary</li> <li>The monitoring position is presented monthly to Leadership Team, quarterly to Cabinet and quarterly to Budget Management and Corporate Scrutiny Board</li> <li>Monitoring of current year savings (as per the MTFS) is carried out monthly by Finance Business Partners and present to DMT meetings monthly and Leadership Team meetings monthly, so that the impact of any non-delivery or slippage of savings on the Council's outturn position is understood</li> <li>If at any point, management action (for example an in-year spending freeze or recruitment freeze) or corporate action (for example use of reserves) is required in order to improve the forecast outturn position, Leadership Team is made known of this as soon as possible and provided with a list of actions that could be taken to address the forecast position. A menu of spending control options was presented to Leadership Team in August 2023, and spending controls were put in place following the Leadership Team meeting</li> <li>The council reported its Quarter 2 2023/24 <a href="#">budgetary position</a> which showed a forecast outturn position for 2023/24 of: <ul style="list-style-type: none"> <li>£1.222m projected overspend for the General Fund revenue</li> <li>£nil variance for the HRA revenue</li> </ul> </li> </ul> <p><b>Further actions</b></p> <ul style="list-style-type: none"> <li>Introduction of Oracle Fusion during 2024, which will provide each budget manager with 'real time' access to their areas' budget and spend data.</li> <li>Involving budget managers in the budget setting process will ensure that they understand their budget figures and how they have been developed</li> <li>Introduction of Oracle Fusion will lead to budget managers taking ownership of the budget monitoring process for their areas, actively reviewing data and ensuring that outturn projections are completed. Finance Business Partners will be able to ensure that monthly challenge meetings are taking place with ADs and that mitigating actions are proposed and put in place to address overspends</li> </ul>		2023/24												Monitoring Period	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Revenue Budget Monitoring Position													<p><b>1<sup>st</sup> line</b> Assigned budget holders</p> <p><b>2<sup>nd</sup> line</b> Leadership Team Budget and Corporate Scrutiny Board</p> <p><b>3<sup>rd</sup> line</b> External Audit Annual Internal Audit review- budgetary control</p>
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Risk Ref	Risk Title and Description	Previous score (Sept 2023)	Movement in risk score	Current risk score (Dec 2023)	Target risk score and date	Progress to Date (incl. current risk mitigating controls and further actions to be taken to manage risk and action date)	Key Sources of Assurance (3 lines of defence)
19	<p><b>Statement of Accounts</b></p> <p>Failure of the Council to produce its outstanding Statements of Accounts for 2021/22 and 2022/23 and/or failure to produce a Statement of Accounts for 2023/24 within the required statutory deadline could result in reputational damage to the council and may impact on the council's ability to come out of intervention.</p> <p>Risk Area – Finance and Resources Risk owner – Brendan Arnold, Interim Director of Finance <b>Objectives impacted: All</b></p>	8 (amber)		8 (amber)	4 (green) March 2024	<p><b>Current and Ongoing Controls</b></p> <ul style="list-style-type: none"> <li>A team of interim specialist contractors has been put in place to produce the outstanding Statements of Accounts and to address resulting audit queries</li> <li>The audit of the 2020/21 Statement of Accounts was completed during Summer 2023, and final accounts have now been published.</li> <li>A Statement of Accounts for 2021/22 is due to be provided to Grant Thornton in early December 2023, and the resulting audit is due to be completed by the end of March 2024. A resource plan will be put in place by the Head of Technical Accounting to deal with audit queries during the three/four month audit period, to ensure that officers are available to respond to queries and that there are no delays to the audit timetable.</li> <li>The Statement of Accounts for 2022/23 must be produced by end of March 2024, and further external resources will be procured as required to ensure that this deadline is met. A closedown timetable for outstanding 2022/23 tasks is in place to help to manage this work.</li> <li>A closedown timetable for 2023/24 will be produced by the Head of Technical Accounting by the end of February 2024, and officer training will be delivered as required in advance of the closure period.</li> <li>A plan will be put in place for knowledge and skill transfer between the interim specialist contractors and the council's permanent Technical Finance team to ensure that permanent staff are able to produce Statements of Accounts in the future in-house.</li> </ul>	<p><b>1<sup>st</sup> line</b> Head of Technical Accounting</p> <p><b>2<sup>nd</sup> line</b> National guidance/regular updates across the sector</p> <p><b>3<sup>rd</sup> line</b> External Audit Audit and Risk Assurance Committee</p>
20	<p><b>Oracle Fusion Implementation</b></p> <p>The Oracle Fusion Programme is working to a July Go-Live date for all modules.</p> <p>The HR and Payroll workstreams remain the area with the most risk to meet the target go-live date. This is due to the scale of change (number of modules being delivered), the length of time it has taken to complete design activity and complexity, (data governance in current system and how to transfer effectively to the new system).</p> <p>For Finance the new management team have undertaken a review of the design of the Chart of Accounts and approved an updated design that is planned to be implemented within the updated timeline. Potential further changes to the Enterprise Performance Management Budget Monitoring and Setting modules present a further timeline risk which is being managed.</p> <p>Risk Area – Finance and Resources Risk Owners – Brendan Arnold, Interim Director of Finance <b>Objectives impacted: All</b></p>	9 (amber)		9 (amber)	4 (green) April 2024	<p>The risk score has remained the same.</p> <p><b>Mitigations:</b></p> <p><b>For HR and Payroll</b></p> <ul style="list-style-type: none"> <li>Subject matter expertise engagement activities to resources to take on programme role</li> <li>Continuous resource management and repeated realignment of relevant resources</li> <li>Additional line manager representation</li> <li>Direct progress reports to relevant Board member</li> <li>Detailed level of governance, and controls, and task prioritisation</li> <li>Updated Programme plan moving all modules go-live to July</li> <li>Additional resources identified</li> <li>Complex tasks descoped to post go-live</li> <li>Data migration process reviews to streamline and reduce critical tasks</li> <li>Further analysis taking place on other critical activities</li> </ul> <p><b>For Finance</b></p> <ul style="list-style-type: none"> <li>Agreed new Chart of Accounts design to achieve best practice with minimised impact</li> <li>Exploring rapid implementation of an interface from the existing HR and Payroll system to Oracle Fusion general ledger and budget monitoring</li> <li>All identified changes will be assessed through the Programme change control and governance process</li> <li>Timeline set out for finalising any changes to the Enterprise Performance Management module</li> <li>Added the production of accounting procedure guides to the task list</li> </ul>	<p><b>1<sup>st</sup> line</b> SOCITM</p> <p><b>2<sup>nd</sup> line</b> SRO updates to Leadership Team Project Board</p> <p><b>3<sup>rd</sup> line</b> Grant Thornton – <a href="#">Value for Money Governance Review 2021</a> Grant Thornton Value for Money Governance Review - Follow Up- <a href="#">December 2022</a> Grant Thornton review of Oracle Implementation</p>
21	<p><b>Partner Organisations/Contractors Service Delivery</b></p> <p>The council works closely with partners and contractors to provide services to its residents and businesses.</p> <p>In the event Partner organisations or contractors do not provide the required level of service to the public this may result in:</p> <ul style="list-style-type: none"> <li>Efficient / good value for money / high quality services not being delivered</li> <li>Enforcement action</li> <li>Significant financial loss and</li> <li>Reputational damage</li> </ul> <p>Risk Area – All Services Risk Owner – Alice Davey, Director of Borough Economy <b>Objectives impacted: All</b></p>	9 (amber)		6 (green)	4 (green) March 2024	<p><b>Current Controls</b></p> <ul style="list-style-type: none"> <li>Leadership Team has established a reporting structure for the council's key contracts and partnership arrangements.</li> <li>Arrangements for scrutiny consideration of the council's key contracts is in progress.</li> <li>A deed of variation and extension period has been agreed and signed with SLT to deliver services up to end March 2027.</li> <li>Contract management training has been rolled out across the Council.</li> <li>A lessons learnt session led by key stakeholders in WM police has been completed during September 2023 to ensure that the recent service disruption due to illegal blockading during the period of industrial action is analysed appropriately to inform future incidents.</li> <li>Follow up report to Cabinet has been provided in October 2023 for Sandwell Leisure Trust to confirm the position to end March 2027</li> <li>Intend system holds details of all contracts that were procured through this system. All contracts procured through the Intend system are added to the Contracts Register by the procurement team.</li> <li>Establishment of consistent contract management for both significant capital and service contracts across the Council. The contract management resources online (Council intranet site) provide templates for a consistent approach to contract management. In addition, the introduction of the contract management module on Oracle Fusion will contribute towards effective contract and performance management (it can capture information around KPIs and risks etc)</li> </ul> <p><b>Further Actions</b></p> <ul style="list-style-type: none"> <li>Review of the current arrangements in place for each key contractor to ensure they remain fit for purpose and that the partnership objectives are aligned to the refreshed corporate plan.</li> </ul>	<p><b>1<sup>st</sup> line</b> Contract management</p> <p><b>2<sup>nd</sup> line</b> Economy, Skills, Transport And Environment Scrutiny Board review of the performance and management of the waste partnership contract Reports to the Improvement Board Leadership Team – quarterly monitoring</p> <p><b>3<sup>rd</sup> line</b> Grant Thornton – Value for Money <a href="#">Governance Review 2021</a> CIPFA Financial Management and Governance Review 2021 LGA Peer Review 2022 Grant Thornton Value for Money Governance Review - Follow Up- <a href="#">December 2022</a></p>





## Report to Audit and Risk Assurance Committee

18 January 2024

<b>Subject:</b>	Work Programme for the 2023/24 Municipal Year
<b>Contact Officer:</b>	Anthony Lloyd, Democratic Services Officer <a href="mailto:Ant_lloyd@sandwell.gov.uk">Ant_lloyd@sandwell.gov.uk</a>

### 1 Recommendations







That the Committee notes the work programme for 2023/24 which will be kept under review during the year.

### 2 Reasons for Recommendations

- 2.1 The work programme for 2023/2024 is attached at Appendix 1 for the Committee's consideration. The programme covers the areas that are within the remit of the Audit and Risk Assurance Committee under its current terms of reference.



### 3 How does this deliver objectives of the Corporate Plan?

		A planned work programme will help the Audit and Risk Assurance Committee achieve its objectives.
		
		

### 4 Context and Key Issues

The work programme will be reviewed at each meeting.

### 5 Alternative Options

5.1 There are no alternative options. The matters outlined in the work programme fall within the remit of the Committee.

### 6 Implications

<b>Resources:</b>	There are no risks arising directly from this report.
<b>Legal and Governance:</b>	
<b>Risk:</b>	
<b>Equality:</b>	
<b>Health and Wellbeing:</b>	
<b>Social Value</b>	

### 7. Appendices

Work programme for the 2023-24 municipal year

### 8. Background Papers

None



## Audit and Risk Assurance Committee Work Programme 2023/2024

Date of Meeting	Item	Responsible Officer
<b>5 June 2023</b>  <b>(Reports due 23 May)</b>	Council Improvement Plan	Kate Ashley
	Improvement Plan Risk Register	Kate Ashley
<b>20 July 2023</b>  <b>(Reports due 7 July)</b>	Counter Fraud Annual Report	Oliver Knight
	Directorate Risk Register – Borough economy	Alice Davey
	Strategic risk review – Customer Journey	Tony McGovern/Narinder Phagura
	Annual Internal Audit Report 2022/23	Peter Farrow
	Code of Corporate Governance	Elaine Newsome/Surjit Tour

Date of Meeting	Item	Responsible Officer
<b>21 September 2023</b> <b>(Reports due 11 September)</b>	Council Improvement Plan Update	Kate Ashley/ Rebecca Jenkins
	Improvement Plan Risk Register	Kate Ashley/Rebecca Jenkins
	Local Government and Social Care Ombudsman's Annual Report (TBC)	TBC
	Audit and Risk Assurance Committee Annual Report	Chair/Peter Farrow
	Strategic Risk Register Update	Narinder Phagura
	Directorate Risk Registers (x1) – Public Health	Narinder Phagura in consultation Liann Brookes-Smith.
<b>23 November 2023</b> <b>(Reports due to 9 November)</b>	Internal Audit Update	Peter Farrow
	Council Improvement Plan Update	Kate Ashley/Rebecca Jenkins
	Improvement Plan Risk Register	Kate Ashley/Rebecca Jenkins
	Directorate Risk Registers (x1) - Finance	TBC
	Internal Audit Charter	Peter Farrow
	Report on Oracle Fusion	Interim Director Finance

	Report on the effect of the current restructuring on the stability of the council	Shokat Lal
	Report on the risks posed by the projected financial deficit 2023/2024 Municipal Year	Interim Director Finance

Date of Meeting	Item	Responsible Officer
<b>18 January 2024</b> <b>(Reports due 8 January 2024)</b>	Strategic Risk Register Update	Narinder Phagura/Pete Farrow
	External Audit Plan 2021-2022	Peter Farrow
	Local Audit Arrangements Update	Peter Farrow
<b>22 February 2024</b> <b>(Reports due 9 February)</b>	Grant Thornton VFM Governance Review Follow up Report	Kate Ashley
	Council Improvement Plan Update	Kate Ashley/Rebecca Jenkins
	<b>Directorate Risk Registers</b>	<b>Narinder and relevant Director(s)</b>
	Internal Audit Update	Peter Farrow
	Internal Audit Plan 2024/25	Peter Farrow

	Audit and Risk Assurance Committee Terms of Reference Review	Peter Farrow
	Cyber Security Update	Pete Farrow

<b>Items – date to be determined:</b>
Annual Governance Statement 2021/22 and 2022/23
Statement of Accounts 2021/22 and 2022/23
Various reports from the External Auditors as the Statement of Accounts are progressed.



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## Report to Audit and Risk Assurance Committee

18 January 2024

<b>Subject:</b>	Cabinet Forward Plan
<b>Contact Officer:</b>	Anthony Lloyd, Democratic Services Officer <a href="mailto:Ant_lloyd@sandwell.gov.uk">Ant_lloyd@sandwell.gov.uk</a>

### 1 Recommendations







That the Committee notes the content of the Cabinet Forward Plan.

### 2 Reasons for Recommendations

- 2.1 The Cabinet Forward Plan is attached at Appendix 1 for the Committee to note and highlight any concerns.



### 3 How does this deliver objectives of the Corporate Plan?

		A planned work programme will help the Audit and Risk Assurance Committee achieve its objectives.
		
		

### 4 Context and Key Issues

The Cabinet Forward Plan will be reviewed at each meeting.

### 5 Alternative Options

5.1 There are no alternative options.

### 6 Implications

<b>Resources:</b>	There are no risks arising directly from this report.
<b>Legal and Governance:</b>	
<b>Risk:</b>	
<b>Equality:</b>	
<b>Health and Wellbeing:</b>	
<b>Social Value</b>	

### 7. Appendices

Appendix 1 - Cabinet Forward Plan

### 8. Background Papers

None



The following items set out key decisions to be taken by the Executive:-

	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
1	<p><b>Review of the Information Rights Policy</b> Review of the Public Policy in relation to the council’s compliance with GDPR/Data Protection Act and Information requests</p> <p>Contact Officer: Vanessa Maher-Smith</p> <p>Director: Mike Jones</p>	<p><b>Cabinet -</b> Leader of the Council (Cllr Carmichael)</p>	<p>Public</p>	<p>17 January 2024</p>		<p>Information Rights Policy</p>



	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
2	<p><b>Performance Management Framework – Q2 Monitoring</b> Q2 Corporate Performance measures and the update on progress on delivering the Corporate Plan</p> <p>Contact Officer: Kayleigh Walker/Kate Ashley</p> <p>Director: James McLaughlin</p>	<p><b>Cabinet – Finance &amp; Resources</b> (Cllr Piper)</p>	<p>Public</p>	<p>17 January 2024</p>	<p>Scrutiny Management Board on the 4th January</p>	<p>Corporate Performance Report</p>



	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
3	<p><b>Child Friendly Sandwell</b></p> <p>Contact Officers: Sally Giles, Samantha Harman, Sarah Sprung</p> <p>Director: Michael Jarrett</p>	<p><b>Cabinet – Children, Young People and Education (Cllr Hackett)</b></p>	<p>Public</p>	<p>17 January 2024</p>	<p>N/A</p>	<p>Report and associated appendices</p>



	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
4	<p><b>Sandwell Residential Education Service fees and charges</b></p> <p>Approval to implement term-time charges for Sandwell Residential Education Centres for 1 August 2024 to 31 July 2025 period</p> <p>Contact Officer: Chris Davies</p> <p>Director: Michael Jarrett – Director of Children and Education</p>	<p><b>Cabinet – Children, Young People and Education (Cllr Hackett)</b></p>	<p>Public</p>	<p>17 January 2024</p>		<p>Report</p>



Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
<p>5 <b>Determination of Admission Priorities for Sandwell’s Community and Voluntary Controlled Schools 2025/2026</b> To agree admission priorities for community and voluntary controlled schools</p> <p>Contact Officer: Donna Williams</p> <p>Michael Jarrett, Director of Children and Education</p>	<p><b>Cabinet</b> Children, Young People and Education (Cllr Hackett)</p>		<p>17 January 2024</p>		<p>Report by: Director Children and Education: Appendices Appendix 1: Admission arrangements for community and voluntary controlled schools in Sandwell for 2024/25</p>





	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
6	<p><b>Procurement of Housing Improvement Programme contracts 2024 – 2028</b> A rationalisation of contracts in Housing and Asset Management, to amalgamate spend from several contracts, into a single procurement exercise under a HIP Contract</p> <p>Contact Officer: Philip Deery</p> <p>Director: Dean Epton</p>	<p><b>Cabinet -</b> Housing and Built Environment (Cllr Rollins)</p>	<p>Public</p>	<p>17 January 2024</p>		<p>Cabinet Report</p>



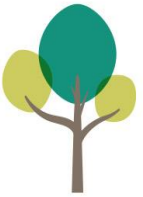
	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
7	<p><b>Smoke Control Area and associated enforcement procedure</b></p> <p>It is proposed that the boroughwide SCO and the associated enforcement policy should come into force on 1 July 2024</p> <p>Contact Officer: Elizabeth Stephens</p> <p>Director: Director of Public Health, Liann Brookes-Smith</p>	<p><b>Cabinet</b> Public Health and Communities (Cllr Khatun)</p>	Public	17 January 2024		<p>App 1 Borough of Sandwell Smoke Control Order 2022. App 2 Draft Sandwell Smoke Control Area Enforcement Guide. App 3 Draft Sandwell Smoke Control Area Comms Plan. App 4 How to light a fire. App 5 Smoke Control Area FAQ App 6 Cost of living info/signposting. App 7 Risk register App 8 Smoke Control Area Enforcement EIA App 9 Options Appraisal – No financial penalty vs civil financial penalty notice</p>
8	<p><b>Social Value in Sandwell Policy</b></p> <p>Contact Officer: Jenna Langford</p> <p>Director: Tony McGovern</p>	<p><b>Cabinet -</b> Regeneration &amp; WMCA (Cllr Hughes</p>	Public	17 January 2024		



Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
<p>9 <b>Smethwick to Birmingham Inclusive Growth Corridor Transport Package</b> In Principle scheme approval and imposition of Highway Improvement Lines  Contact Officer: Andy Miller  Director: Tony McGovern – Director Regeneration &amp; Growth</p>	<p><b>Cabinet - Regeneration &amp; WMCA</b> (Cllr Hughes)</p>	<p>Public</p>	<p>17 January 2024</p>	<p>N/A</p>	



	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
10	<p><b>Wednesbury Conservation Area Appraisal, Management Plan and boundary review</b> Approval sought for the adoption of the plan and for the alterations to the conservation area boundary</p> <p>Contact Officer: Mark Stretton</p> <p>Director: Tony McGovern</p>	<p><b>Cabinet -</b> Regeneration &amp; WMCA (Cllr Hughes)</p>		<p>17 January 2024</p>	<p>No</p>	



	<b>Title/Subject</b>	<b>Decision Maker</b>	<b>Public or exempt report? If exempt – state reason for exemption</b>	<b>Decision Date</b>	<b>Pre or post decision Scrutiny to be carried out? (Board and date)</b>	<b>List of documents to be considered</b>
11	<p><b>Sandwell Local Development Scheme 2023 - 24</b></p> <p>Contact Officer: Andy Miller / Sam Holder</p> <p>Director: Tony McGovern</p>	<p><b>Cabinet -</b> Regeneration &amp; WMCA (Cllr Hughes)</p>		17 January 2024		Report
12	<p><b>Dudley Local Plan – proposed response to draft local plan consultation</b></p> <p>Contact Officer: Patricia McCullagh</p> <p>Director: Tony McGovern</p>	<p><b>Cabinet -</b> Regeneration &amp; WMCA (Cllr Hughes)</p>	Public	17 January 2024		Report



	<b>Title/Subject</b>	<b>Decision Maker</b>	<b>Public or exempt report? If exempt – state reason for exemption</b>	<b>Decision Date</b>	<b>Pre or post decision Scrutiny to be carried out? (Board and date)</b>	<b>List of documents to be considered</b>
13	<p><b>Village Green Status – Goldicroft Park</b> To approve the registering of Goldicroft Park as a Village Green through self application</p> <p>Contact Officer: Matthew Huggins</p> <p>Director: Alice Davey, Director of Borough Economy</p>	<b>Cabinet - Leisure and Tourism</b> (Cllr Padda)	No	17 January 2024	No	Cabinet Report for Decision
14	<p><b>Single Use Plastics Policy</b></p> <p><b>Contact Officer:</b> Phil Kingston</p> <p><b>Director:</b> Tony McGovern</p>	<b>Cabinet</b>	Public	17 January 2024	N/A	Cabinet Report Single Use Plastics Policy



	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
15	<p><b>Q3 Budget Monitoring 2023/24</b> Cabinet to note the current financial position and refer to Scrutiny</p> <p>Contact Officer: Clare Spencer</p> <p>Director: Brendan Arnold – Director of Finance</p>	<p><b>Cabinet</b> – Finance &amp; Resources (Cllr Piper)</p>	<p>Public</p>	<p>7 February 2024</p>	<p>Post TBC</p>	<p>Appendices</p>



Page 79	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
16	<p><b>Draft Budget 2024/25</b> To recommend, approve and note the policies set out in the draft General Fund, Housing Revenues Account and Capital Programme Budgets 2024/25</p> <p>Contact Officers: Claire Spencer/ Kate Ashley</p> <p>Director: Brendan Arnold, Interim Director - Finance</p>	<p><b>Cabinet - Finance &amp; Resources (Cllr Piper)</b></p>	<p>Public</p>	<p>7 February 2024</p>	<p>15 January 2024</p>	<p>Cabinet report for decision</p>
17	<p><b>Revenues and Benefits Policy Framework 2024/25</b></p> <p>Contact Officer: Ian Dunn</p> <p>Director: Brendan Arnold</p>	<p><b>Cabinet – Finance &amp; Resources (Cllr Piper)</b></p>	<p>Public</p>	<p>7 February 2024</p>		





Page 80	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
20	<p><b>Schools Funding 2024/2025</b></p> <p>Contact officer: Elaine Taylor ACCA, Finance Business Partner – Children’s Services E: elaine_taylor@sandwell.gov.uk</p> <p>Lesley Reynolds E: lesley_reynolds@sandwell.gov.uk</p> <p>Michael Jarrett, Director of Children and Education</p> <p>Councillor Simon Hackett, Cabinet Member for Children and Education</p>	<p><b>Cabinet – Children, Young People and Education (Cllr Hackett)</b></p>	<p>Public</p>	<p>7 February 2024</p>		



	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
21	<b>Regional Speed Enforcement</b>  Director: Alice Davey – Director of Borough Economy	<b>Cabinet</b> - Environment & Highways (Cllr Millard)		7 February 2024		
22	<b>Archives Centre</b>  Contact Officer: Dawn Winter  Director: Alice Davey – Director of Borough Economy	<b>Cabinet</b> – Leisure and Tourism (Cllr Padda)		7 February 2024		



Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
<p>23 <b>Boroughwide Public Spaces Protection Order Renewals / Extensions</b> Alcohol, Dogs &amp; Use of BBQs on public land</p> <p>Contact Officer: Tessa Mitchell</p> <p>Director: Alice Davey</p>	<p><b>Cabinet</b> Public Health &amp; Communities (Cllr Khatun)</p>		<p>7 February 2024</p>	<p>January 2024</p>	



	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
24	<p><b>A4123 Cycle, Walk and Bus Corridor – In Principle scheme approval</b></p> <p>Contact Officer: Andy Miller – Strategic Planning &amp; Transportation Manager</p> <p>Director: Tony McGovern – Director Regeneration &amp; Growth</p>	<p><b>Cabinet - Regeneration &amp; WMCA</b> (Cllr Hughes)</p>	<p>Public</p>	<p>7 February 2024</p>	<p>N/A</p>	
25	<p><b>Designation of Nature Conservation Sites</b></p> <p>Contact Officer: Zoe Wilson / Peter Simpson</p> <p>Director: Tony McGovern</p>	<p><b>Cabinet - Regeneration &amp; WMCA</b> (Cllr Hughes)</p>		<p>7 February 2024</p>		<p>Report</p>



	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
26	<p><b>City Region Sustainable Transport Settlement Update and Local Transport Capital Programme 2024/25</b></p> <p>Project progress and approval to annual works programme.</p> <p>Contact Officer: Andy Miller – Strategic Planning &amp; Transportation Manager</p> <p>Director: Tammy Stokes – Assistant Director Growth &amp; Spatial Planning</p>	<p><b>Cabinet -</b> Regeneration &amp; WMCA (Cllr Hughes)</p>	<p>Public</p>	<p>7 February 2024</p>	<p>No</p>	



	<b>Title/Subject</b>	<b>Decision Maker</b>	<b>Public or exempt report? If exempt – state reason for exemption</b>	<b>Decision Date</b>	<b>Pre or post decision Scrutiny to be carried out? (Board and date)</b>	<b>List of documents to be considered</b>
28	<p><b>Levelling Up Zone</b></p> <p>Contact Officer: Bart Shirm</p> <p>Assistant Director: Tammy Stokes – Assistant Director Spatial Planning and Growth</p>	<p><b>Cabinet -</b> Regeneratio n &amp; WMCA (Cllr Hughes)</p>		<p>7 February 2024</p>		
29	<p><b>Delegated Authority to Award Contract for Microsoft Enterprise Agreement – 2024 to 2027</b></p> <p>Contact Officer: Daron Tonks</p> <p>Director: Brendan Arnold</p>	<p><b>Cabinet –</b> Finance &amp; Resources (Cllr Piper)</p>	<p>Public</p>	<p>13 March 2024</p>	<p>NA</p>	<p>Cabinet Report</p>



Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
<p>30 <b>Performance Management Framework – Q3 Monitoring</b></p> <p>Report on the Q3 Corporate Performance measures and the update on progress on delivering the Corporate Plan.</p> <p>Contact Officer: Kayleigh Walker/Kate Ashley</p> <p>Director: James McLaughlin</p>	<p><b>Cabinet – Finance &amp; Resources</b> (Cllr Piper)</p>	<p>Public</p>	<p>13 March 2024</p>	<p>Scrutiny Management Board on the 20th March</p>	<p>Not yet available for Q3 but each quarter there will be a covering report and the first appendix will be the Corporate Performance Report</p>



Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
<p><b>31 People Strategy</b></p> <p>The People Strategy recognises the critical role that a motivated, skilled and capable workforce plays in every aspect of service delivery and continuous improvement. This sets out a framework of key priorities and activities over the next three years.</p> <p>Contact Officer: Victoria Lee - AD HR/OD</p> <p>Debbie Sant – L&amp;OD Manager</p> <p>Director: James McLaughlin, Assistant Chief Exec.</p>	<p><b>Cabinet – Finance &amp; Resources (Cllr Piper)</b></p>	<p>Public</p>	<p>13 March 2024</p>		<p>People Strategy Document</p>





	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
18	<p><b>Proposed Relocation of Causeway Green Primary School to Brandhall Village Development, Oldbury</b></p> <p>To approve the procurement of a school development to replace existing facility</p> <p>Contact Officer: Martyn Roberts</p> <p>Director: Michael Jarrett - Director of Children and Education</p>	<p><b>Cabinet – Children, Young People and Education (Cllr Hackett)</b></p>	<p>Public</p>	<p>13 March 2024</p>	<p>No</p>	<p>Report by Director of Children and Education</p>



	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
19	<p><b>Highfields Primary School – Making significant changes (prescribed alternations) consultation outcome; change of age range.</b></p> <p>Michael Jarrett, Director of Children and Education</p> <p>Contact Officer Martyn Roberts Rachel Hill</p> <p>Councillor Simon Hackett, Cabinet Member for Children and Education</p>	<p><b>Cabinet – Children, Young People and Education (Cllr Hackett)</b></p>	<p>Public</p>	<p>13 March 2024</p>	<p>N/A</p>	



	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
32	<b>Funding for Heritage – Oak House</b>  Contact Officer: Dawn Winter  Director: Alice Davey – Director of Borough Economy	<b>Cabinet –</b> Leisure and Tourism (Cllr Padda)		13 March 2024		
33	<b>Events Governance and Safety Advisory Group Terms of Reference</b>  Contact Officer: Matthew Huggins  Director: Alice Davey – Director of Borough Economy	<b>Cabinet -</b> Leisure and Tourism (Cllr Padda)		13 March 2024		



	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
34	<p><b>Sandwell Valley Master Plan and 10 Year Business Plan</b></p> <p>Contact Officer: Matthew Huggins</p> <p>Director: Alice Davey – Director of Borough Economy</p>	<p><b>Cabinet - Leisure and Tourism</b> (Cllr Padda)</p>		<p>13 March 2024</p>		



	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
35	<b>Fishing Policy</b>  Contact Officer: Matthew Huggins  Director: Alice Davey – Director of Borough Economy	<b>Cabinet -                      Leisure and                      Tourism                      (Cllr Padda)</b>		13 March 2024		
36	<b>Community Hubs</b>  Contact Officer: Helen Green	<b>Cabinet -                      Public Health                      and                      Communities                      (Cllr Khatun)</b>		13 March 2024		



	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
37	<p><b>Levelling Up Partnership Programme Update</b></p> <p>To receive an update on the delivery of the Levelling Up Partnership for Wednesbury following Cabinet approval in September 2022</p> <p>Contact Officer: Rebecca Jenkins</p> <p>Assistant Director: Tammy Stokes – Assistant Director</p>	<p><b>Cabinet - Regeneration &amp; WMCA</b> (Cllr Hughes)</p>	<p>Public</p>	<p>13 March 2024</p>	<p>TBC</p>	



Page 94	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
38	<b>Bid to Arts Council England – Libraries Improvement Fund Round 3 (depending on amount)</b>  Contact Officer: Dawn Winter  Director: Alice Davey – Director of Borough Economy	<b>Cabinet - Leisure and Tourism (Cllr Padda)</b>		June 2024		





	<b>Title/Subject</b>	<b>Decision Maker</b>	<b>Public or exempt report? If exempt – state reason for exemption</b>	<b>Decision Date</b>	<b>Pre or post decision Scrutiny to be carried out? (Board and date)</b>	<b>List of documents to be considered</b>
39	<p><b>Sandwell Cultural Compact</b></p> <p>Contact Officer: Dawn Winter</p> <p>Director: Alice Davey – Director of Borough Economy</p>	<p><b>Cabinet -</b> Leisure and Tourism (Cllr Padda)</p>		June 2024		
40	<p><b>Cultural Development Fund Bid</b></p> <p>Contact Officer: Dawn Winter</p> <p>Director: Alice Davey – Director of Borough Economy</p>	<p><b>Cabinet -</b> Leisure and Tourism (Cllr Padda)</p>		June 2024		



Page 96	Title/Subject	Decision Maker	Public or exempt report? If exempt – state reason for exemption	Decision Date	Pre or post decision Scrutiny to be carried out? (Board and date)	List of documents to be considered
41	<b>Allotments Review and Strategy</b>  Contact Officer: Matthew Huggins  Director: Alice Davey – Director of Borough Economy	<b>Cabinet - Leisure and Tourism</b> (Cllr Padda)		June 2024		

