

Annual Governance Statement 2020/2021

This is a signed statement by the Executive Leader and Chief Executive certifying that governance arrangements are adequate and operating effectively within the Council.

1. Scope of Responsibility

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

In discharging this overall responsibility, the Council is also responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, which includes arrangements for the management of risk. These arrangements are intended to make sure that we do the right things, in the right way, for the right people, in good time, and in a fair, open, honest and accountable way. The Council has approved and introduced a Code of Corporate Governance.

This Annual Governance Statement explains how we have followed the above Code and the requirements of the Accounts and Audit (England) Regulations 2015.

The Council, in accordance with the Local Government Pension Scheme (LGPS) Regulations, which are written by the Department for Communities and Local Government (DCLG) and passed by Parliament, administers the Greater Manchester Pension Fund (GMPF).

The Council delegates the function in relation to maintaining the GMPF to the following: - □

Pension Fund Management Panel

- Pension Fund Advisory Panel
- Pension Fund Working Groups
- The Director of Governance and Pensions

A Local Board was established in 2015 and membership is comprised of scheme employers and member representatives. The purpose of the Board is to assist the Administering Authority in its role as a scheme manager of the Scheme. Such assistance is to:

- secure compliance with the Regulations, any other legislation relating to the governance and administration of the Scheme, and requirements imposed by the Pensions Regulator in relation to the Scheme and;
- to ensure the effective and efficient governance and administration of the scheme.

The Executive Leader of the Council chairs the Management Panel and all Panels and Working Groups have elected members from the other nine Greater Manchester Authorities, as the fund is accountable to its member Authorities. Whilst the GMPF has different governance arrangements to other Council Services (which are all detailed on its website), all officers are employees of the Council and therefore comply with the Council's Code of Corporate Governance and Constitution. Specific reference will not be made to GMPF throughout the Annual Governance Statement, unless appropriate to do so, as it is considered part of the Council.

The Annual Governance Statement (AGS) is presented alongside the Statement of Accounts (SOA) and should be an evolving document until the SOA are signed off. For this 2020/21 AGS, the SOA has been significantly delayed with the final audited SOA being presented to 1 August 2023 Audit Panel. While the content of the AGS in the remainder of the document remains as relevant to the governance arrangements in place at the time, attention is drawn to the following developments since the 2020/21 AGS was first submitted to Audit Panel:

1. As noted above, the external audit of the 2020-21 SOA was delayed. This was due to the circumstances of Covid-19, audit findings and a number of nationwide technical accounting issues which arose. These technical accounting issues impacted on nearly all Councils. They were around the accounting treatment for the valuation of infrastructure assets and Tameside's

share of the Pension Fund. The technical issues also impacted on the audit of the 2021-22 SOA.

2. The Medium Term Financial Strategy has required considerable updating since the 2020-21 AGS. For example, recently inflation has considerably uplifted the Council's cost base, while significantly increasing the demand for Council services. The 2023/23 AGS sets out the Council's objective to support the delivery of the Medium Term Financial Plan and be in a positive position to respond to the financial challenges facing the Council.
3. The 2022/23 AGS now supercedes the 2020/21 AGS and gives the Council's most up to date position in terms of its current overall governance arrangements, as well as the current status of the areas for improvement contained within this action plan at Appendix A.

2. The Purpose of the Governance Framework

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

The system of internal control is a significant part of the framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The Governance Framework has been in place at the Council for the year ending 31 March 2021, and up to the date when the annual accounts are approved.

3. The Governance Framework

Developing codes of conduct which define standards of behaviours for members and staff and policies dealing with whistleblowing and conflicts of interest and that these codes and policies are communicated effectively.

Members and Officers are governed by Codes of Conduct, Cabinet Portfolios, contracts of employment, employment rules and procedures, Professional Codes of Conduct and bound by the Constitution and Code of Corporate Governance. Conflicts of interest are recorded in the minutes of all meetings, where applicable, and a register is maintained for both members and officers by the Monitoring Officer.

The Council is committed to leading on and maintaining the highest standards of behaviour and in support of this hosts and chairs the National Anti-Fraud Network (NAFN). In addition to those mentioned above, documentation to eliminate corruption includes Procurement Standing Orders, Financial Regulations, Anti-Fraud, Bribery and Corruption: Statement of Intent, Terms of Reference, Protocols for Gifts and Hospitality and Standards of Conduct and Ethics.

The Council has a published Whistleblowing Policy on its public website and awareness and updates are provided in its internal communications magazine, Live Wire. Allegations received are investigated by either the Monitoring Officer or Internal Audit.

Such guidance is accompanied by training and communications. The work of the Monitoring Officer,

Standards Committee and the Standards Panel are fundamental in defining, achieving and monitoring high standards.

Ensuring compliance with relevant law and regulations, internal policies and procedures, and that expenditure is lawful.

All reports to Senior Managers, Board, Panels, Working Groups, Council and for Key/Executive

Decisions are subject to review by the Executive Director of Governance and Pension, as the Monitoring Officer and the Director of Finance, as the Section 151 Officer. Internal Audit assesses compliance with internal policies and procedures on an ongoing basis and annually all members of the Single Leadership Team sign an Assurance Statement and complete a Self-Assessment Checklist, which includes questions on the above issues.

Standing Orders, Financial Regulations and the Scheme of Delegation are all included in the constitution and available on the Staff Portal and Website and any updates are presented to the Council for approval. All decisions of the Council are minuted and available on the website. Supporting procedure notes/manuals to manage risks and ensure consistency of approach are updated regularly and checked as part of the internal audit process. All managers receive regular legal updates from the Director of Governance and Pensions via a Lawyers in Local Government Bulletin.

The Medium Term Financial Plan, the Budget Report and a detailed monitoring regime for both revenue and capital expenditure, together with the Section 151 Officer and Monitoring Officer, ensures that expenditure is lawful. Officers of the Council are experienced and trained to fulfil their roles, ensuring that a competent workforce is in place. Officers have regular supervision meetings to ensure that performance is satisfactory and the attendance at training seminars/courses ensures that officers are up to date with developments in their areas of expertise.

Documenting a commitment to openness and acting in the public interest.

The Council's Constitution - Access to Information Procedure Rules outlines access to Council meetings, agendas and minutes, so that members of the public can be involved in the governance arrangements of the Council.

The Council's response to the COVID-19 Pandemic demonstrate its commitment to openness and acting in the public interest. Information was made available on the Council's website and social media platforms from the outset and have been continually updated as additional guidance and restrictions were put in place. In the public interest with partners, it ensured that those most at risk were catered for, resources were redirected to meet priorities in terms of testing, track and trace and vaccinations and it dealt compassionately with those families who lost loved ones to the virus in arranging COVID safe funerals.

In response to the government's desire for increased transparency, the Local Government Transparency Code was published in October 2014 and the Council now produces open data, examples of which are: Expenditure over £500, procurement information, payment of undisputed invoices within 30 days, members' allowances, salaries and wages information and fraud data. The Council also responds to Freedom of Information requests and has a central monitoring system in place to ensure deadlines are achieved.

Tameside also has a number of Neighbourhood Forums in place which allow members of the public to participate in the decision making process and the Big Conversation which provides residents and service users the opportunity to express their views and opinions about the services they use and how they can be delivered.

Developing and communicating a vision which specifies intended outcomes for citizens and service users and is used as a basis for planning.

The Council needs to set out a clear vision that members, employees, service users and the public can identify with and this is detailed in the Corporate Plan, which can be found [here](#).

Our People – Our Place – Our Plan is for everyone every day and is based on five themes: -

- Starting Well;
- Living Well;
- Ageing Well;
- Great Place; and
- Inclusive Growth.

The plan also has eight key Priorities: -

- Very Best Start – in life where children are ready to learn and encouraged to thrive and develop;
- Aspiration and Hope – through learning and moving with confidence from childhood to adulthood;
- Resilient Families and Supportive Networks – to protect and grow our young people;
- Work Skills and Enterprise – Opportunities for people to fulfil their potential through work, skills and enterprise;
- Infrastructure and Environment – Modern infrastructure and a sustainable environment that works for all generations and future generations;
- Nurturing and Communities – Having pride in our people, our place and our shared heritage;
- Longer and Healthier Lives – Good mental health through better choices and reducing inequalities; and
- Independence and Dignity in Older Age – Independence and activity in older age, and dignity and choice at end of life.

The corporate plan is based on a relationship between public services and citizens, communities and businesses that enables shared decision making, democratic accountability and voice, genuine co-production and joint delivery of services. Do with, not to.

During COVID-19, whilst services tried to deliver against the corporate plan the key priority was to deal with the pandemic to contain the virus, recover and build back better and fairer. In the initial response, many services were redirected to assist with the Humanitarian Hub and in priority areas like Health and Social Care, Public Health and enforcement roles to ensure lockdown restrictions were adhered to.

The Council set a balanced budget for 2020/21 but the budget process was challenging, with budget pressures of more than £23m having to be funded. Whilst the Council dealt with these challenges it did not propose any meaningful transformational efficiencies from departments and as a result relied on a number of corporate financing initiatives to balance the budget including budgeting for the full estimated dividend from Manchester Airport Group, an increase in the vacancy factor and targets around increasing fees and charges income.

The budget also relied on drawing down £12.4m of reserves to target investment into priority areas and allow services the time to turn around areas of pressures. The pressures were broadly, Children's Services placement costs, Children's Services prevention work (which was to be later mainstreamed and funded from reduced placement costs), shortfalls on car parking and markets income. Each of these services required on-going development work to have the impact of allowing demand to be taken out of the system and additional income generated. The additional investment was targeted at the IT and Growth Directorate Services, to invest in IT equipment, software and capacity and to develop strategically important sites for housing and business development, including key Town Centre masterplans.

The COVID-19 pandemic has had a significant adverse impact on Council Finances, both in 2020/21 and on future financial forecasts, due to a combination of additional costs and lost income. Significant additional funding has been provided in 2020/21 and for 2021/22, however, this does not cover all income losses, particularly those income reductions forecast in future years due to the ongoing

economic impact of the pandemic.

Translating the vision into courses of action for the Council, its partnerships and collaborations.

The Tameside Corporate Plan is the Borough's plan to maximise the wellbeing and health of the people within the Borough. Working with partners across public services, industry, commerce, the community and voluntary sectors the vision is translated into objectives, which are detailed in service plans, team plans, and individual development plans.

Pre COVID, the creation of an integrated system of health and social care was a key priority bringing together Tameside and Glossop Clinical Commissioning Group, Tameside Council and Tameside and Glossop Integrated Care NHS Foundation Trust to reform health and social care services to improve the health outcomes of our residents and reduce health inequalities. This has served the Council well in responding to the COVID-19 Pandemic as strong trusting relationships were in place that enabled the Council and its partners to respond to, contain and start to build back better from the pandemic.

For a large part of 2020/21, Tameside has been in lockdown with the majority of staff working from home and front line staff dealing with the immediate impact of the pandemic. Resources were reallocated to provide the response needed to serve the Tameside community and those in need. Priorities changed to deal with the public health response needed to track and trace those infected, the hospital faced unprecedented numbers of patients suffering from COVID-19 and testing facilities were set up. In the initial stages the Council, set up a humanitarian response to ensure those shielding and in need had food and essential medical supplies, computers were provided to schools to enable children to continue with their education, all with the support of partners. Additional pressures were placed on the Cemeteries and Cremation Team as the number of deaths increased and restrictions were imposed on the number attending funerals and on our colleagues in IT Services who had to overnight ensure staff could work from home.

As the pandemic developed resources were prioritised to deal with the processing and payment of grants to support businesses and then with the arrival of the vaccine the Council and partners worked hard to ensure Tameside received its fair share of the vaccine and the residents received their 'jabs'.

2020/21 has been an unprecedented year and all services across the Council have been affected. As community leaders and with the support of partners, priorities throughout the year have changed to meet demand and the evolving requirements needed to deal with the pandemic and the challenges we have faced and will continue to face as we recover and eventually return to normality.

Starting Well is a priority for Tameside as it is a key driver for future prosperity. The Council has worked with Headteachers across Tameside to provide support in response to the COVID-19 lockdowns, which have seen schools closed across the Borough for many months. Home schooling has been a necessity to continue to educate and ensuring that children had the technology to participate was key to its success. Testing for pupils and responding to confirmed cases of COVID19 remains a priority to contain and manage the spread of the virus.

The GMPF helps to support the Council's vision and its objectives are detailed in service plans, which are presented to Working Groups and the Pension Fund's Management/Advisory Panel. The Northern LGPS Investment Pool in conjunction with West Yorkshire Pension Fund and Merseyside Pension Fund has created an asset pool of around £60bn, which is helping to reduce investments costs and provide greater scope to allow the funds to invest in major regional and national infrastructure projects.

GMPF is the biggest local Government fund in the country and invests in a diverse range of assets. At a high level, GMPF has set itself the target of achieving net zero emissions by c2050, in line with the Paris Agreement. It has been on this journey for some time, and works very closely with its active managers to understand their approach to managing the risks and opportunities of an orderly and

just transition to a low carbon economy. The latest investment saw £2.4 billion of investments transferred from a traditional passively managed approach to a low carbon, factor based approach, which we see as a means of substantially reducing our carbon footprint, whilst preserving our expectations around long term returns. GMPF's latest carbon footprinting exercise found that as at 31 March 2020, the active equity holdings were 25% more efficient than the combined benchmark on the weighted average carbon intensity method, as recommended by the Taskforce for Climate related Financial Disclosures.

Establishing clear channels of communication with all sections of the community and other stakeholders, ensuring accountability and encouraging open consultation.

Significant improvements in the quality of life for our residents will only be achieved through effective partnership working. This involves working together through a shared vision for the future of the borough, to create a place based approach that redefines services and places individuals, families, communities at the heart.

The Corporate Plan is the key document that communicates the vision for Tameside, and the delivery of the vision is supported by outcome specific networks, joint teams and partnerships.

In addition to the website, the Council has embraced social media (Facebook, Twitter and Instagram) as modern communication channels to endeavour to reach all sections of the community. Council meetings are webcast and the Executive Leader and Executive Members publish Blogs on the Council's website.

The Tameside Engagement Strategy sets out how the Council will involve local people in shaping delivery of high quality services across the borough. It aims to help ensure that a co-ordinated and strategic approach to consultation and engagement is undertaken.

Consultation has continued using the Big Conversation, which provides residents and service users the opportunity to express their views and opinions about the services they use and how they can be delivered in the future, in light of the financial challenges faced by Tameside.

The Council's approach to consultation and engagement is detailed in the comprehensive Partnership Engagement Network, which brings together stakeholders from a range of organisations, and groups to inform and influence policy develop and decision-making.

Accountability is demonstrated by the publication of the Statement of Accounts, the Annual Report in the Citizen Newspaper, the Annual Governance Statement and the review of service plans.

In response to COVID-19, a dedicated webpage was set up to make information available to residents and businesses, the Executive Leader issued weekly briefings to partners and stakeholders and updates were provided on the Council's social media pages.

Engagement work coordinated through the Tameside and Glossop Partnership Engagement Network (PEN) has continued and the approach is founded on a multi-agency conversation about 'place shaping' for the future prosperity of our area and its communities. The key headlines are:- □

- Facilitated thematic Tameside and/or Glossop engagement projects
- Supported 27 engagement projects at the regional and Greater Manchester level
- Established the Community Champions Network to provide residents and workforces with the coronavirus information they need to lead the way in their community, with over 250 members now registered
- Established the Tameside & Glossop Inequalities Reference Group in response to how the coronavirus pandemic, and the wider governmental and societal response to this, has brought equalities (and indeed inequalities) into sharp focus
- Delivered two virtual Partnership Engagement Network (PEN) conferences and four Partnership Engagement Network sessions focusing on the impact of COVID-19 and how we can build back better.

- Held a virtual engagement session with young people to understand the impact of the pandemic on them and how they feel things can be done differently in the future.

Reviewing the effectiveness of the decision-making framework, including delegation arrangements, decision-making in partnerships, information provided to decision makers and robustness of data quality.

The Council has a documented decision-making process and Scheme of Delegation, which are included in the Constitution. It publishes a Forward Plan and all agendas and minutes of meetings can be found on the Council's public website together with webcasts as the majority of meetings have been held virtually. The Safe and Sound Decision Making Framework in place ensures that good processes are in place for making and implementing decisions, which are informed by good information and data, stakeholder views and an open and honest debate, which reflects the interests of the community.

In Response to COVID-19, the Single Leadership Team became Gold Command (Strategic Coordination Group) and initially met on a daily basis to ensure that we responded promptly to the pandemic and delivered essential services in exceptional circumstances. Board met on a weekly basis so that matters could be dealt with in a timely manner to ensure we could response effectively to the fast changing situation.

To manage the pandemic a Living with COVID Board was established which reports to Executive Cabinet and the Strategic Commissioning Board; this is supported by two working groups; COVID Containment and COVID Impact/Recovery.

The robustness of data quality is the responsibility of managers and is reviewed as part of the Internal Audit and External Audit functions. Due to the Covid-19 pandemic, the approach to performance management was adapted significantly. While the Corporate Plan scorecard continued to be monitored by officers the reporting to members of the Executive Cabinet, the Strategic Commissioning Board and senior management focused on Covid-19 through new scorecards and forums. Two scorecards were developed focusing on the health and health system impacts of Covid19 and the wider impacts of Covid-19 on the economy, families etc.

All reports provided to Decision Makers have to contain both legal and financial implications approved by the Director of Governance and Pensions (Monitoring Officer) and the Director of Finance (Section 151 Officer).

Measuring the performance of services and related projects and ensuring that they are delivered in accordance with defined outcomes and that they represent the best use of resources and value for money.

Effective challenge is an integral part of how the Council and its partners manage Tameside. It ensures that the partnership and constituent organisations remain focused on improvement and achievement. Challenge helps to identify areas for benchmarking and the development of best practice. Similarly, it supports individuals and teams further develop their own skills and capacity, which in turn helps to deliver better outcomes for local people.

The Council's approach includes: -

- Peer assessment and challenge;
- Performance Management;
- Big Conversation and Service Redesign; □ Scrutiny, and
- Risk Management.

Continual improvement has always been at the heart of the organisation and the results can be seen through our sustained record of achievement. The External Auditor is responsible for providing a Value for Money conclusion for the Council annually and this is reported in their Audit Findings Report, which was presented to the Audit Panel in November 2020.

The Report included an unqualified Value for Money conclusion and stated that our External Auditors were satisfied that in all significant respects, the Council had put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2019.

“We conclude that the Council has proper arrangements to deliver financial sustainability in the medium term, but will have to respond to significant challenges in doing so”.

With regards to Children’s Services work continued to deliver the sustainability plan, which was approved by the Executive Cabinet in November 2019. The seven proposals will deliver action in a number of areas, including Early Help, Family Support, Looked After Children’s Placements and Fostering. These will both improve outcomes for children and families, and guarantee the financial sustainability of these vital services for the future.

A focused visit to Children’s Services in May 2021 by Ofsted to review how England’s social care system has delivered child-centred practice and care within the context of the restrictions placed on society during the COVID-19 (coronavirus) pandemic, highlighted a number of improvements which are now being considered by senior management.

Adult Services and Population Health have continued to respond to the pandemic, which has put additional pressures on both services, however, in partnership with partners and key stakeholders Tameside has continued to provide an effective response in line with government restrictions and guidelines.

In the Executive Leader’s speech presenting the budget to the Council Meeting in February 2021, it was stated that the Council needs to focus efforts not just on the recovery from the pandemic, but to challenge and resolve the injustices, both social and economic, that coronavirus had shone a light upon, to build back better and fairer. It further highlighted some of the great work taking place in the borough to invest, build and redevelop for inclusive growth and better services. Reference was made to the financial pressure faced by local authorities up and down the country as a result of the pandemic, which remained incredibly challenging. The demands on services from the most vulnerable – the frail elderly, people with learning disabilities and struggling families would continue to grow over the coming years. The Local Government Finance Settlement was restricted to a single year, and a further one year settlement for 2022/23 was expected. The reviews of fair funding and business rates reform had also been put on hold due to the pandemic. Whilst the reasons for this were understandable due to the current unique situation, it nevertheless made it difficult to plan effectively and efficiently for the long term. The Leader explained that, despite the financial challenges faced, there was an unwavering commitment to improving the quality of life, health and happiness of all residents and to increase the productivity of business and reform public services to deliver what was needed when it was needed.

The three funds that comprise Northern LGPS have formed Northern Private Equity Pool (NPEP), a joint venture that combines the private equity investing activities of the three funds. NPEP will draw on the combined expertise and experience of the internal teams at each of the respective Northern LGPS funds, and the administration capabilities of Northern LGPS’s pool-wide external custodian. The combined scale and resources of the NPEP will enable funds in Northern LGPS to invest in private equity through lower cost implementation approaches than have been the case historically.

Through its involvement in the NPEP joint venture, GMPF added 17 funds to its portfolio. At the end of 2019, Northern Private Equity Pool took a significant step towards its objectives through the establishment of a co-investment partnership with a leading global alternatives asset manager. This has enabled GMPF, through NPEP, to begin to implement its targeted private equity exposure at lower cost through partnering more directly with its preferred managers in certain transactions.

Defining and documenting the roles and responsibilities of members and management with clear protocols for effective communication in respect of the Council and partnership arrangements.

The Council Constitution sets out the roles and responsibilities of each Executive Member, and the responsibilities delegated to the Chief Executive, members of the Single Leadership Team and senior managers of the Council. It includes the post and responsibilities of the Statutory and Proper Officers.

The Chief Executive for the Council is the Accountable Officer for the Tameside and Glossop Clinical Commissioning Group and the Director of Finance covers the role of the Chief Finance Officer and these joint management arrangements have continued to operate during 2020/21 to foster closer working. Some service areas like People and Workforce Development, Executive Support and Policy, Performance and Communications are delivering services directly to the Tameside and Glossop Clinical Commissioning Group.

Protocols for effective communication are in place. Meetings have agendas and minutes published on the Council's Website and a Forward Plan is published. The Executive Leader's Budget Speech, the Corporate Plan, the Citizen Magazine, Scrutiny, Consultation via the Big Conversation and the Tameside and Glossop Partnership Engagement Network (PEN) update which is produced monthly. Increasingly, the use of Social Media (Facebook, Twitter and Instagram) are examples of the modern ways the Council communicates with partners and residents of the Borough.

During the COVID-19 pandemic, the Executive Leader has issued a weekly Briefing Note to members, MP, staff, partners and key stakeholders.

The Constitution is reviewed and updated regularly and changes are disseminated across the Council and Tameside and Glossop Clinical Commissioning Group via the Chief Executive's (Steven's) Weekly Brief, The Wire and team briefings.

The Tameside Health and Wellbeing Board is a statutory partnership with health commissioners, providers and other interested parties. It is chaired by the Executive Leader of the Council and has concentrated on dealing with COVID-19 and the wider implications on the health and wellbeing of Tameside.

Tameside has, along with much of the rest of the North West, endured lockdowns and restrictions far longer than the rest of the Country and was likely to need support for the foreseeable future. Partnership working will be critical to achieving the objective of building back better and fairer.

Ensuring that financial management arrangements conform with the governance requirements of the CIPFA Statement on the Role of the Chief Finance Officer in Local Government (2015) and the Financial Management Code (FM Code) 2019 and where they do not, explain why and how they deliver the same impact.

The financial management arrangements in place conform with the CIPFA statement. The service is managed by the Director of Finance (which is a shared role with the Tameside and Glossop Clinical Commissioning Group), who is the Council's Section 151 Officer and has been in post since October 2017. The role is supported by an Assistant Director of Finance on the Council side and a Deputy Chief Finance Officer supporting the Clinical Commissioning Group and they are supported by a group of experienced Business Partners who manage the service area finance teams.

The Chartered Institute of Public Finance and Accountancy (CIPFA) published The Financial Management Code (FM Code) in late 2019. The FM Code provides guidance for good and sustainable financial management in local authorities, giving assurance that authorities are managing resources effectively.

The first year of compliance for the FM Code is 2021/22; however, CIPFA has recognised the extraordinary burden being placed on Local Authorities since the beginning of the COVID pandemic. In a statement issued on 11 February 2021 a proportionate approach is encouraged, meaning that in practice adherence to some parts of the Code will demonstrate a direction of travel rather than full compliance from 1 April 2021.

The FM Code requires authorities to demonstrate that the processes they have in place satisfy the principles of good financial management, which is an essential part of ensuring that public sector finances are sustainable. The FM Code identifies risks to financial sustainability and introduces a framework of assurance. This framework is built on existing successful practices and sets explicit standards of financial management.

An assessment of compliance with the standards in the FM code has been undertaken and concludes that the Council is compliant with minimum standards set out in the FM Code but has identified some areas for further improvement over the course of the next 12 months.

Ensuring effective arrangements are in place for the discharge of the monitoring officer function.

The Executive Director of Governance and Pensions is the Monitoring Officer for the Council and the function is detailed in the Constitution. A Monitoring Officer Protocol is in place and detailed on the website.

Ensuring effective arrangements are in place for the discharge of the head of paid service function.

The Chief Executive is the head of paid service and the role and function are detailed in the Constitution.

Providing induction and identifying the development needs of members and senior officers in relation to their strategic roles, supported by appropriate training.

Induction guidelines are available for managers including a checklist to ensure consistency across all services. Member induction is delivered by the Monitoring Officer and the Executive Support Team. As part of this, a finance induction for new members is delivered by Finance.

Training needs are assessed using Annual Development Reviews for officers. The process takes into account the needs of the service and then identifies any gaps in the skills and knowledge of the workforce to enable it to meet its objectives. All training requirements are reviewed by management and then compiled into service training plans, which are submitted to People and Workforce Development to inform and direct the provision of future training and development opportunities.

Training for members is assessed on an annual basis and a programme of events is scheduled to ensure both local and national subjects are covered.

Reviewing the effectiveness of the framework for identifying and managing risks and for performance and demonstrating clear accountability.

The Council empowers its employees to be innovative and to find solutions to problems, but recognises that there are potential risks for the Council. Significant and cross cutting service risks are amalgamated into the Corporate Risk Register, which is regularly presented to the Single Leadership Team and the Audit Panel. Every report presented to Senior Managers, Council, Committees, Board, Panels, Working Groups and for Key/Executive Decisions is risk assessed. Work is ongoing to ensure the risk management processes across the Council embrace best practice.

Information Governance and Cyber Security continued to be a key priority for the Council as staff are working differently and we are totally reliant on technology to continue to deliver services effectively. Working at home presents a new set of challenges to be managed. A Cyber Security Strategy for the Strategic Commission was approved by Board in September 2020 and work is ongoing to deliver the priorities detailed within. Capacity within the Information Governance Team was enhanced during the year and a detailed Work Plan is now in place which is monitored by the Information Governance Group, chaired by the Director of Governance and Pensions Data

Protection Officer). The Information Governance Champions Group has been re-established to present operational level insight into data protection and information governance across the Council to assist the Information Governance Group to ensure the information governance system (Including; policies, procedures, protocols and guidance) is fit for purpose, disseminate information and ensure mandatory training is completed. Information Governance, Cyber Security and Data Protection training is delivered via a range of media, including briefing notes, the Chief Executive's Brief, the Wire, workshops and E-Tutorials.

Ensuring effective counter fraud and anti-corruption arrangements are developed and maintained in accordance with the Code of Practice on Managing the Risks of Fraud and Corruption (CIPFA 2014).

The Council has an Anti-Fraud, Bribery and Corruption Strategy: Statement of Intent as part of the Constitution and all investigations are undertaken by Internal Audit. All investigations are conducted in line with the Fraud Response Plan and operational guidance notes. The Standards Panel receives regular reports on investigations underway to monitor progress and provide direction, where appropriate. The Council continues to participate in the National Fraud Initiative, which is conducted every two years by the Cabinet office and the datasets to be uploaded and the matches received are coordinated by Internal Audit.

A Whistleblowing Policy is maintained and available on the Council's website.

Ensuring an effective scrutiny function is in place.

This role is performed both by the Scrutiny function and by Tameside Members who sit on Outside Bodies' Committees. The Scrutiny function conducts reviews across Tameside, which may call into, account other public service providers like the NHS. Reviews conducted are reported to the Scrutiny Panels and the Overview Panel and the programme of reviews and reports are available on the scrutiny website together with an Annual Report. Members who represent the Council on outside bodies are ensuring that service delivery is effective, providing a challenge function and that the needs of Tameside are taken into account.

Ensuring that assurance arrangements conform with the governance requirements of the CIPFA Statement on the Role of the Head of Internal Audit (2019) and, where they do not, explain why and how they deliver the same impact.

The Council's assurance arrangements conform with the governance requirements of the CIPFA Statement. The Head of Risk Management and Audit Services reports directly to the Assistant Director of Finance as the Deputy Section 151 Officer and reported quarterly to the Audit Panel and the Greater Manchester Pension Fund Local Board. The Risk Management and Audit Service was also judged to conform to the Public Sector Internal Audit Standards for 2020/21 via a self-assessment, which was presented to the Audit Panel on 27 July 2021 by the Director of Finance.

Undertaking the core functions of an Audit Committee, as identified in CIPFA Position Statement on Audit Committees in Local Authorities and Police (CIPFA 2018).

The Audit Panel has continued to deliver the functions of an Audit Committee in compliance with the revised CIPFA Position Statement on Audit Committees issued in 2018. The membership of the Panel changed during 2020/21 as Executive Members were replaced and again following the May 2021 elections, as a new Chair has been appointed and several new members. Meetings are regularly attended by our External Auditor. Training is assessed for members of the panel based on their existing skills and knowledge to determine a training plan which will be delivered by officers of the Council, External Audit and service specific experts where required. A Forward Plan is presented regularly to the Panel detailing the items for agendas and any training to be delivered.

Ensuring that the Council provides timely support, information and responses to external auditors and properly considers audit findings and recommendations.

Information, support and responses are provided to External Audit in a timely manner. Audit findings and recommendations are considered by the Director and Assistant Director of Finance, the Director of Governance and Pensions and the Assistant Director (Pensions Local Investments and Property) and presented to the Audit Panel and the Pension Fund Management Advisory Panel.

In their Annual Letter of November 2021, Mazars commented that:

“Although we had received some elements of the accounts earlier, full draft accounts were received from the Council on 5th August 2020. The draft accounts were of a good quality. Good supporting working papers have been made available in a timely manner and these have assisted our audit progress. Council finance officers have been very helpful in promptly answering our detailed audit queries”.

Incorporating good governance arrangements in respect of partnerships and other joint working and ensuring that they are reflected across the Council's overall governance structures.

Good governance arrangements in respect of partnership working were established many years ago when the Tameside Strategic Partnership was created and those standards are still adopted today.

The continued successful delivery of outcomes by the various networks, joint teams and partnerships operating across Tameside to maximise the wellbeing and health of the people of the Borough demonstrates that the arrangements in place are sound. Tameside has always promoted working with partners and it is through our strong and long-standing partnerships, along with new ones that may develop in the future, that help us to produce solutions and real improvements for Tameside. Joint working with the Tameside and Glossop Clinical Commissioning Group, the joint appointments of the Chief Executive as the Accountable Officers and a shared Director of Finance, a shared Single Leadership Team are testament to this approach. Joint meetings/arrangements are also in place with the Integrated Care Foundation Hospital Trust to ensure that integration across the health and social care realises the benefits to the people of Tameside and Glossop.

COVID-19 has tested these arrangements and they have proven that together the Council and its partners can continue to deliver effective services in the most difficult times we have ever faced as a borough, region, country and world.

4. Review of Effectiveness

The Council has responsibility for conducting, at least annually, a review of the effectiveness of its Governance Framework including the system of internal control. This review of effectiveness is informed by the work of the Directors/Assistant Directors within the Council who have responsibility for the development and maintenance of the governance environment, the Head of Risk Management and Audit Service's Annual Report, and by comments made by the External Auditor and other review agencies and inspectorates.

The process that has been applied in maintaining and reviewing the effectiveness of the Governance Framework includes the following measures and actions: -

- The Council has adopted a Planning and Performance Framework and carries out a programme of monitoring which runs throughout its annual cycle. This includes quarterly monitoring of all revenue and capital budgets, which are reported to the Single Leadership Team, Board and Executive Cabinet, and regular monitoring of Service Delivery Plans by directorates in terms of performance indicators and update reports.
- The refreshed Corporate Plan 'Our People – Our Place – Our Plan' was approved by the Executive Cabinet in February 2019. Due to the Covid-19 pandemic, the approach to performance management was adapted significantly. While the Corporate Plan scorecard continued to be monitored by officers the reporting to members of the Executive Cabinet,

the Strategic Commissioning Board and senior management focused on Covid-19 through new scorecards and forums. Two scorecards were developed focusing on the health system impacts of Covid-19 and the wider impacts of Covid-19 on the economy, families etc. From July 2021, it is proposed to return to reporting and monitoring of the Corporate Plan scorecard, but a refreshed version. The refreshed version will be in two parts – outcomes and organisational health. The former is in essence the previous Corporate Plan scorecard updated to include additional measures reflecting the work to build back better and fairer from Covid-19 but all focused on quality of life for residents. The latter incorporates on process and system measures that indicate the efficiency and effectiveness of the council's services.

- The Capital Programme is regularly monitored and reported quarterly to the Strategic Planning and Capital Monitoring Panel, Audit Panel, Board and the Executive Cabinet.
- The Council is open to peer challenge and a LGA Peer Challenge had been commissioned, however, this had to be postponed due to COVID-19. A peer review of the Early Help Service in December 2020 and the Ofsted focused visit in May 2021 are the only two to have taken place and both were delivered virtually.
- The Executive Cabinet carries out its functions in accordance with responsibilities outlined in Cabinet Portfolios, which are detailed in the Council's Constitution. Several Non-Executive Members are appointed to specific roles to assist Executive Members in the delivery of their particular areas of responsibility. All roles are assigned at the annual meeting of the Council.
- There is a well established Overview and Scrutiny function, which has been revised and updated in the light of experience. Scrutiny Panels review the work of the Council throughout the year; make a series of recommendations to Overview Panel and Executive Cabinet, which then require a formal response and action, as appropriate. There is a public website where the public can access completed review reports and Annual Plans and Annual Reports. Scrutiny emails are regularly circulated to scrutiny members, elected members and senior management drawing their attention to guidance, live consultations and outputs from GM scrutiny.
- To support delivery of the Medium Term Financial Plan and be in a positive position to respond to the financial challenges facing the Council, a detailed monitoring and reporting system has been put in place. The corporate plan delivery is managed through an Assistant Directors group. The continuation of this work is necessary to ensure that we are in a strong position to manage and use our resources effectively to maintain good outcomes and achieve the level of savings required. Service areas have been challenged to look for new and innovative ways of delivering their services as well as working more closely with our partners. Given the magnitude of the financial challenge the Council faces, consultation via the Big Conversation has continued so that residents' views on any changes can be taken into consideration. The Director and Assistant Director of Finance have worked with the Executive Members/Single Leadership Team, during the budget preparation period to ensure that a robust set of savings plans are in place and a clear delivery plan has been drawn up for 2020/21. The impact of Covid 19 has slowed the delivery of some of the savings and efficiency plans and created further uncertainty, but the Council is responding to this by bringing forward its budget process to allow an earlier consideration of the options available for 2022/23
- The Directors have each reviewed the operation of key controls throughout the Council, from the perspective of their own directorates, using a detailed assurance self-assessment checklist. They have provided a signed assurance statement and identified any areas for improvement, which will form the basis of the action plan to this Governance Statement.
- The Code of Corporate Governance has been reviewed and the evidence documented to

demonstrate compliance with the principles of good governance. The Review was reported to senior management in July 2021 and the Audit Panel in July 2021.

- The Director of Governance and Pensions as the Monitoring Officer, carried out a continuous review of all legal and ethical matters, receiving copies of all agendas, minutes, reports and associated papers, and commented on all reports that go to members and when necessary taking appropriate action, should it be required.
- The Director of Finance as the Section 151 Officer, carried out a continuous review of all financial matters, receiving copies of all agendas, minutes, reports and associated papers, and commented on all reports that go to members and when necessary taking appropriate action, should it be required.
- The Standards Committee is responsible for standards and probity, and receives regular reports from the Director of Governance and Pensions, the Monitoring Officer.
- The role held by the Director of Finance conformed to the requirements of the five principles of the CIPFA Statement on the Role of the Chief Financial Officer (CFO) in Local Government.
- An assessment of compliance with the standards in the Financial Management Code has concluded that the Council is compliant with minimum standards set out in the Code but has identified some areas for further improvement, which are included in the Improvement Plan in Appendix A.
- Children's Services have continued on their journey to implement the improvements identified by the various Ofsted Inspections, which commenced in 2016. The Council has taken a number of direct and positive steps to ensure that effective monitoring takes place regarding improvement activity and service development. A review of monitoring and governance arrangements undertaken in 2017 highlighted the importance of structure. Findings from the review helped to establish greater clarity of roles, responsibilities, oversight and removing duplication where possible. Improvement remains under close review and oversight continues to be provided through regular performance reviews with lead Members, the Tameside Safeguarding Children's Partnership and the Children's Improvement Board and the scrutiny role provided by the Integrated Care and Wellbeing Scrutiny Panel.
- Learning from the Early Help Peer Review has been built into improvement plans and implementation will be monitored during 2021/22.
- COVID-19 affected service delivery and a focused visit to Children's Services in May 2021 by Ofsted to review how England's social care system has delivered child-centred practice and care within the context of the restrictions placed on society during the COVID-19 (coronavirus) pandemic. A number of improvements were identified which need to be addressed and these will be added to the development plan for the service and monitored throughout the coming year.
- The Audit Panel carries out an overview of the activities of the Council's Risk Management, Internal Audit and External Audit functions. Members are provided with a summary of reports issued and their associated audit opinion. They approve the Annual Plans for each, and receive regular progress reports throughout the year. The Head of Risk Management and Audit Services presents an Annual Report and opinion, and the External Auditor submits a Completion Report and Annual Audit Letter along with other reports during the year. The Corporate Risk Register was presented to the Audit Panel during the year. Work in relation to the risk management system including risk registers is ongoing and a report was presented to the Assistant Director Group and Audit Panel in July 2021 outlining the updated Risk Management Policy and Strategy.

The Internal Audit Service provides a continuous review in accordance with the Council's obligations under the Local Government Act 1972, and the Accounts and Audit Regulations 2015. It operates under the Public Sector Internal Audit Standards and the External Peer Review conducted in March 2018 confirmed that the service was fully compliant with all the standards, the self-assessment undertaken annually since then have reaffirmed compliance and the report for 2020/21 was reported to the Audit Panel in July 2021 and presented by the Director of Finance.

- The Data Protection Officer and the Head of Risk Management and Audit have continued to monitor adherence to data protection legislation throughout the year and taken appropriate action to deal with any incidents arising. Executive Support continued to monitor the processing of Freedom of Information and Subject Access Requests and weekly progress reports are now provided to all managers and the Executive Cabinet to ensure compliance with the relevant timescales. Information Governance and Cyber Security E-Learning modules were rolled out across the Council in 2020 to measure and test staff understanding across these key areas and as at September 2020, the completion rate was 99%. Further Mandatory E-Learning courses have been rolled out for 2021 and the deadline for completion is 15 September 2021.
- The Chartered Institute of Public Finance and Accountancy (CIPFA) published The Financial Management Code (FM Code) in late 2019. The FM Code provides guidance for good and sustainable financial management in local authorities, giving assurance that authorities are managing resources effectively.

The first year of compliance for the FM Code is 2021/22; however, CIPFA has recognised the extraordinary burden being placed on Local Authorities since the beginning of the COVID pandemic. In a statement issued on 11 February 2021 a proportionate approach is encouraged, meaning that in practice adherence to some parts of the Code will demonstrate a direction of travel rather than full compliance from 1 April 2021.

- The Council's External Auditors review the activities of the Council and issue an annual opinion on the Annual Accounts and a Value for Money conclusion. Conclusions and significant issues arising are detailed in their report to those charged with governance.
- Progress on the development areas identified in Section 6, are regularly reported to the Audit Panel throughout the year by the Head of Risk Management and Audit Services.

5. Level of Assurance

The governance arrangements in place comply with the Principles outlined in the Council's Code of Corporate Governance and can be regarded as fit for purpose. Areas for development have been identified in the Improvement Plan attached at **Appendix A**, and addressing these will further enhance the Governance Framework.

The Internal Audit opinion for 2020/21 as reported to the Audit Panel on 27 July 2021 is that members and senior management can take reasonable assurance that arrangements to secure governance, risk management and internal control are suitably designed and applied effectively within those areas reviewed.

The COVID-19 pandemic had an impact on the 2020/21 Internal Audit Plan, like many other services as resources were redirected to address Council priorities as several members of the team were involved in processing grants to support businesses. However, despite reduced resources Internal Audit continued to be involved in advising on changes to systems and processes and whilst a large proportion of the workforce were working from home were still able to devise new methods of working and conducted a number of audits and assurance reviews virtually. Contact with Directors and Assistant Directors was maintained to offer support and assistance where required. Similar to the rest of the Council the Audit Plan was kept under constant review and updated to reflect new priorities

identified.

The value of Internal Audit lies in the detailed work that we undertake to review systems and processes to ensure that controls are in place to mitigate risks to an acceptable level and where improvements have been highlighted, managers are provided with an assessment of further actions needed and agreed to implement the suggested recommendations. Thus, improving the management of risks and supporting the overall control environment.

Internal Audit work with senior managers throughout the year using the Post Audit Review process to ensure identified improvements are implemented.

6. Conclusion and Signatures

The Annual Governance Statement has been reviewed by Senior Management, presented, and approved by the Audit Panel. We have been advised on the implications of the review of the effectiveness of the Governance Framework in place, and the action plan compiled to address the further developments identified to ensure the continual improvement of the system in place.

We are satisfied that these steps will address the improvements that have been identified and their implementation will be monitored by the Audit Panel throughout the year and as part of our next Annual Review.

Signed:

Signed:

.....
Councillor Brenda Warrington
Executive Leader of Tameside MBC

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Steven Pleasant MBE
Chief Executive of Tameside MBC

Dated:

Dated:

Annual Governance Statement 2020/21 – Improvement Plan

Appendix A

Ref	Area of Review	Improvement Identified for Implementation in 2020/21	Progress Reported As At 30 June 2021	Improvement Identified for Implementation in 2021/22	Improvement Owner and Completion Date
1	2019/20 Vision Tameside (Carry Forward)	Options for Ashton Town Hall will be developed and reports presented to ensure full consideration of the options following the Council's governance process for approval. Vision Tameside – the remaining elements of the project to be completed as COVID-19 restrictions are lifted.	Report put on hold whilst the Council reviews the Capital Programme. Further actions are unknown until this review is completed in July 2021. Levelling Up bid submitted to Central Government.	The Ashton Town Hall project and the remaining elements of the Vision Tameside project will be completed if and when capital monies become available following the Capital Programme prioritisation review.	Director of Growth March 2022
2	Children's Services (Carry Forward)	The strengthened 'wholecouncil' commitment to improving the quality and impact of services for children noted by Ofsted continues to be clearly evident, most notably in relation to the 7 sustainability projects and more widely through the Tameside Safeguarding Children's Partnership. Leaders, both Officers and Members also retain an improved understanding of how well services are working for children and of	Pressures across the system have continued and capacity has been stretched in responding to this. Key areas of the 7-point plan also remain outstanding due to a lack of service and corporate capacity to deliver. An Ofsted focused visit in May 2021 highlighted increased demand and limited capacity as impacting negatively on the ability of the service to improve performance. An action plan has been developed in response to	An action plan has been drafted in relation to the further development of the 7-Point Plan and associated activity and this will also be an initial focus for the corporate Budget Turnaround Team. The specific focus of this will be agreed in July 21, but will include placements for cared for children. Wider improvement and performance activity, including those areas highlighted by Ofsted are also detailed in the improvement action plan with completion dates in 2021.	Director of Children's Services December 2021

		their key priorities.			
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Ref	Area of Review	Improvement Identified for Implementation in 2020/21	Progress Reported As At 30 June 2021	Improvement Identified for Implementation in 2021/22	Improvement Owner and Completion Date
			this and will be presented to Executive Cabinet in June Corporate support is being harnessed through a Budget Turnaround Team.		
3	Management of CCTV (Carry Forward)	Capital investment to update the CCTV system will be progressed during 2020/21.	A capital priorities template has been completed for consideration and will be considered.	Capital investment to update the CCTV system will be progressed during 2021/22, if money is allocated to the project following the outcome of the Capital Programme prioritisation review.	Director of Operations and Neighbourhoods March 2022
4	Estates Management (Carry forward)	The ongoing structure changes will be implemented by October 2020. The SAMP, Disposal Policy, Surplus Property and Freehold Reversions Policy to be considered by Cabinet in July and August 2020. Service and occupational building needs to be reviewed by Oct 2020. Asset Review work to be commissioned Sept 2020.	WorkSmart project now includes an external consultant, who is due to report in September 2021. Asset Review work is underway and the next batch of sites is due at cabinet in August 2021, following consultation with Ward Members, as per the Council's Disposal Policy.	Improvement Complete.	

5	ICT Disaster Recovery and Business	During 20/21, the Council will for the first time have	The new Data Centre at Ashton Old Baths has now been handed over and	Services to review and agree their system recovery priorities	Director of Finance March 2022
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Ref	Area of Review	Improvement Identified for Implementation in 2020/21	Progress Reported As At 30 June 2021	Improvement Identified for Implementation in 2021/22	Improvement Owner and Completion Date
	Continuity Planning (Carry Forward)	key systems hosted in a Disaster Recovery facility. The implementation of a new backup and recovery system, which will include off site tape storage, and the adoption of the new Cyber Security Strategy with associated action plan means the Council is best placed to deal with physical disasters as well as Cyber incidents.	enabling works including fibre re-routing works are underway as pre-requisites' to the commissioning works. 120 system (60%) of Council IT systems hosted in Rochdale have now been moved to the Councils Disaster recovery facility in the Tameside Hospitals Data Centre. All systems will have been moved by July 21 at which point the new Data Centre will be fully operational and ready to become the new permanent home for these systems. The IT Services Business Continuity Plan and the corporate Disaster Recovery plan for IT systems is also due to be approved by the Assistant Directors Group. Work to agree the priority order for system recovery will be agreed with services based on risk.	in conjunction with the IT Service. Once determined systems will need to be put in place to ensure Tier 1 systems have full recovery checks and tests undertaken annually and Tier 2 systems every other year.	

Ref	Area of Review	Improvement Identified for Implementation in 2020/21	Progress Reported As At 30 June 2021	Improvement Identified for Implementation in 2021/22	Improvement Owner and Completion Date
6	Information Governance (Carry Forward)	Compliance with GDPR and the Data Protection Act 2018 are a key priority for the Council and the Risk, Insurance and Information Governance Team. The Action Plan will be reviewed with the new Risk, Insurance and Information Governance Manager, and as capacity is added to the team, the improvements required will be allocated and delivered.	Work is ongoing to deliver the tasks included in the Information Governance Work Plan and progress is being monitored by the Information Governance Group and reported to the Audit Panel.	Delivery of the Information Governance Work Plan will be progressed in 2021/22 now that additional capacity has been added to the team, to ensure compliance with UK GDPR and the Data Protection Act 2018.	Director of Governance and Pensions Director of Finance March 2021
7	Implementation of a Strategic Commissioning Function (Carry Forward)	The Single Leadership Team need to continue to review and identify the appropriate risks across both organisations, on a regular basis including identifying mitigating actions and report on these through the appropriate governance routes in each statutory organisation.	The NHS has consulted on a national re-configuration of commissioning organisations, which sets out proposals for legislative reform; this includes giving Integrated Care Systems a firmer footing in legislation with effect from 1 April 2022. The risk profile will need to be reviewed and managed carefully as the CCG transitions to a GM Integrated Care System.	Until the proposed legislation is passed through Parliament, it is difficult to evaluate the risks ahead. As further clarity is received on the GM Integrated Care System, risks will be identified, evaluated and reported in accordance with the joint principles agreed across the Place based leadership model.	Kathy Roe/Single Leadership Team March 2022
8	Debtors	Improvements being	Due to COVID-19 and the	Improvements to the Debtors	Director of Governance

	(Carry Forward)	introduced to the Debtors System need to be embedded across the	processing and payment of business support grants within Exchequer Services,	System need to be embedded across the Council and these will then be tested by Internal	and Pensions Director of Finance
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Ref	Area of Review	Improvement Identified for Implementation in 2020/21	Progress Reported As At 30 June 2021	Improvement Identified for Implementation in 2021/22	Improvement Owner and Completion Date
		Council and these will then be tested by Internal Audit in the latter half of 2020/21 to provide assurance that the overall system is working effectively and fit for purpose.	the Debtors Review has been rescheduled to 2021/22.	Audit in the latter half of 2021/22 to provide assurance that the overall system is working effectively and fit for purpose.	March 2022
9	Risk Management System (New)	To review the risk management systems in operation across the Strategic Commission and align them to ensure consistency of approach and reporting.	The risk management system has been reviewed and is being reported to the July meeting of the Audit Panel together with the updated Corporate Risk Register. The updated system has been devised in conjunction with the CCG; however, the outcome of the CCG restructure is awaited.	Improvement Complete.	
10	Budget Monitoring (New)	Following and Internal Audit review the processes in place are being reviewed and improved to address the concerns raised.	The Post Audit Review has been completed and 77% of recommendations have been implemented which significantly improves the control environment. A further review will be undertaken, before the Annual Governance Statement for 2020/21 is	Improvement Complete A further review will be undertaken before the Final Annual Governance Statement for 2020/21 is presented for approval to capture any further updates	

			signed of in September to capture any further recommendations implemented.		
Ref	Area of Review	Improvement Identified for Implementation in 2020/21	Progress Reported As At 30 June 2021	Improvement Identified for Implementation in 2021/22	Improvement Owner and Completion Date
11	Compliance with the CIPFA Financial Management Code (New)			The nine improvements identified in the assessment conducted and reported to Executive Cabinet in April 2021 are implemented.	Director of Finance March 2022
12	Early Help Service (New)	To review and implement the learning and improvements identified by the Peer review conducted by Stockport MBC in December 2020.		To review and implement the learning and improvements identified by the Peer Review conducted by Stockport MBC in December 2020.	Director of Children's Services March 2022

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