

AUDIT COMMITTEE

Date and Time:- Thursday 25 September 2025 at 2.00 p.m.

Venue:- Rotherham Town Hall, The Crofts, Moorgate Street, Rotherham. S60 2TH

Membership:- Councillors Baggaley (Chair), Allen (Vice-Chair), Blackham, Elliott and McKiernan.

Ms. A. Hutchinson and Mr. M. Olugbenga-Babalola, Independent Members

The items which will be discussed are described on the agenda below and there are reports attached which give more details.

Rotherham Council advocates openness and transparency as part of its democratic processes.

Anyone wishing to record (film or audio) the public parts of the meeting should inform the Chair or Governance Advisor of their intentions prior to the meeting.

AGENDA

1. Apologies for Absence

To receive the apologies of any Member who is unable to attend the meeting.

2. Declarations of Interest

To receive declarations of interest from Members in respect of items listed on the agenda.

3. Questions from Members of the Public or the Press

To receive questions relating to items of business on the agenda from members of the public or press who are present at the meeting.

4. Exclusion of the Press and Public

To determine whether the following item should be considered under the categories suggested in accordance with Part 1 of Schedule 12A (as amended 2006) of the Local Government Act 1972.

Under Section 100A(4) of the Local Government Act 1972, the press and public be excluded from the meeting for:-

Agenda Item 13 (Assistant Chief Executive – Risk Management) on the grounds that it involves the likely disclosure of exempt information as defined in Paragraph 3 of Part I of Schedule 12A to the Local Government Act 1972 (information relating to the financial or business affairs of any particular person (including the authority holding that information)).

5. Minutes of the previous meeting held on 29th July, 2025 (Pages 5 - 15)

To consider and approve the minutes of the previous meeting held on 29th July, 2025, as a true and correct record of the proceedings and to be signed by the Chair.

6. External Audit Progress Report

Grant Thornton, External Auditors, to give a verbal progress update

7. Information Governance Annual Report 2024/25 (Pages 17 - 26)

Paul Vessey, Head of Information Management, to present the Information Governance 2024-25 Annual Report

8. Anti-Fraud and Corruption Policy, Strategy and Self-assessment against Fighting Fraud and Corruption Locally Checklist (Pages 27 - 74)

Louise Ivens, Head of Internal Audit, to present the report

9. Internal Audit Progress Report for the period 1st May to 31st July 2025 and Draft Audit Strategy 2025-28 (Pages 75 - 119)

Louise Ivens, Head of Internal Audit, to present the report

10. Code of Corporate Governance (Pages 121 - 153)

Simon Dennis, Corporate Improvement and Risk Manager, to present the revised Code of Corporate Governance

11. Audit Committee Forward Work Plan (Pages 155 - 161)

Louise Ivens, Head of Internal Audit, to present the Audit Committee forward work plan for November, 2025 to September, 2026

12. Partial Opinion Audits Progress Report (Pages 163 - 173)

Louise Ivens, Head of Internal Audit, to present the partial opinion audits progress report

13. Risk Management Presentation - Assistant Chief Executive (Pages 175 - 201)

Phil Horsfield, Assistant Director, Legal Services, to present

14. Items for Referral for Scrutiny

To consider the referral of matters for consideration by the Overview and Scrutiny Management Board.

15. Urgent Business

To consider any item which the Chair is of the opinion should be considered as a matter of urgency.

**The next meeting of the Audit Committee will be held on:-
Tuesday 25 November 2025
commencing at 2.00 p.m.
in Rotherham Town Hall.**

A handwritten signature in black ink, appearing to read 'John Edwards', with a stylized flourish at the end.

John Edwards,
Chief Executive.

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AUDIT COMMITTEE
29th July, 2025

Present:- Councillor Baggaley (in the Chair); Councillors Allen, Blackham, Elliott and McKiernan and Michael Olugbenga-Babalola (Independent Person).

Greg Charnley, Grant Thornton (External Auditors) was also in attendance.

An apology for absence was submitted by Alison Hutchinson (Independent Person).

16. DECLARATIONS OF INTEREST

There were no Declarations of Interest made at the meeting.

17. QUESTIONS FROM MEMBERS OF THE PUBLIC OR THE PRESS

No questions had been received in advance of the meeting nor were there any members of the public or press in attendance.

18. EXCLUSION OF THE PRESS AND PUBLIC

Resolved:- That, under Section 100A(4) of the Local Government Act 1972, the press and public be excluded from the meeting for Minute No. 26 (Risk Management Annual Summary 2024-25 and Corporate Strategic Risk Register Update) as defined in Paragraph 3 of Part 1 of Schedule 12A to the Local Government Act 1972 (information relating to the financial or business affairs of any particular person (including the authority holding that information)).

19. MINUTES OF THE PREVIOUS MEETING HELD ON 17TH JUNE, 2025

Consideration was given to the minutes of the previous meeting of the Audit Committee held on 17th June, 2025.

Resolved:- That the minutes of the previous meeting of the Audit Committee be approved as a correct record of proceedings.

20. EXTERNAL AUDIT PROGRESS REPORT

Greg Charnley, Audit Senior Manager, Grant Thornton, gave a verbal update on the current position with regard to the External Audit.

The audit had commenced and no additional risks had been identified other than those presented by Michael Green at the June meeting. It was expected to present the findings to the November meeting of the Audit Committee.

21. REVIEW OF SURVEILLANCE AND USE OF REGULATION OF INVESTIGATORY POWERS

Bal Nahal, Head of Legal Services, presented an update on the Council's use of surveillance and acquisition of communication data powers under the Regulation of Investigatory Powers Act 2000 (RIPA) and the Investigatory Powers Act 2016 (IPA).

Since the last report, the Council had used its powers under RIPA to use directed i.e. covert surveillance on one occasion. This was an authorisation for directed surveillance which was approved via the judicial approval process in February 2025 for a period of 3 months. The authorisation was cancelled at the end of the initial 3 month timeframe in accordance with the legislation. The records were retained on a central register by the RIPA Co-ordinator.

The annual statistical return was completed and sent to the Investigatory Powers Commissioners Office on 9th December, 2024.

External training was provided to all officers involved who are likely to be involved in the use of the powers provided under the RIPA legislation on 12th and 26th June, 2024 with a further session being arranged for 2025. The purpose of this was to further reduce any potential risk arising from any unauthorised activity.

In accordance with the revised Home Office Codes of Practice, the use of RIPA and review of the Policy was reviewed and re-adopted by the Audit Committee on 7th August, 2024 and was re-adopted with some minor changes to personnel. The RIPA Policy has been reviewed and, as there had been no changes to guidance or Codes of Practice, the Policy does not require any significant amendment. There were minor amendments only in respect of terminology for the relevant guidance documents and clarity around the point an authorisation commences.

Discussion ensued with the following issues raised/clarified:-

- Had the training for 2025 taken place yet/date arranged
- Details as to the circumstances in which the RIPA powers had been used
- It was clear within the Policy that Magistrates' approval was required (Section 4 – Guide to seeking Magistrates' Approval for RIPA Surveillance) but should it be highlighted earlier in the document

Resolved:- (1) That the Audit Committee note that the Council had made use of surveillance or acquisition of communication data powers under the relevant legislation on one occasion in February, 2025.

(2) That the RIPA Policy with the minor amendments made with the addition of reference to authorisation by Magistrates earlier in the policy be approved.

(3) That the Audit Committee be informed of the dates for external training in 2025.

22. HIGH NEEDS/SAFETY VALVE PROGRAMME - 2024-25

Joshua Amahwe, Head of Finance CYPS, presented a report outlining the 2024/25 performance against the approved Safety Valve Agreement (with the Department of Education) and the recovery plans in place to enable Rotherham to achieve financial sustainability and operate within its annual financial allocation over future years.

The report also highlighted the financial position of the Dedicated Schools Grant (DSG) High Needs Budget in 2024/25 and the projected accumulated deficit position over the life of the Safety Valve Agreement.

Ongoing monitoring had taken place with financial and progress update reports submitted by the Council to the DfE on a quarterly basis to both support delivery and hold accountability of the Agreement. This support and challenge process also allowed emerging challenges to be shared and a vigorous oversight of plans to be undertaken.

Rotherham was on track in 2024/25 and had delivered against all the conditions of its 'Safety Valve' Agreement. In addition, financial performance was on track against the agreed DfE plan and the Agreement.

The report submitted outlined the progress made towards meeting the key conditions in the Safety Valve Agreement as well as Phases 4 and 5 of the SEND Sufficiency Plan.

The Safety Valve Agreement recognised a Phase 5 of SEND Sufficiency the main focus of which would be to provide increased sufficiency of places and condition improvements without Rotherham's specialist provision.

Phase 5 would cover 3 core elements i.e. SEMH growth, Newman School and Pupil Referral Unit Development and schemes were currently in development with delivery phased across the next 2 academic years.

The Local Authority would continue to update the DSG management plan as part of the Safety Valve Agreement to reflect changes in the Council's deficit recovery plan. Ongoing monitoring would be in place across the lifespan of the programme with quarterly submissions to the DfE on progress and any risks it faced.

The key points were:-

- The 'Safety Valve Agreement' would provide Rotherham £20.5M over the 5 year period to 2025/26 based on satisfactory achievement of the conditions in the agreement
- The DSG reserves position by the end of 2024/25 compared favourably to the assumed position in the Safety Valve Agreement. This was mainly due to the use of other DSG balances
- The DSG reserves position had moved from a cumulative deficit position of £12.8M at the end of 2021/22 to a cumulative deficit of £2.5M at the end of 2024/25, reflecting the impact of the Safety Value monies from the DfE and efforts made by the Council to reduce in-year deficits
- A cumulative deficit was currently anticipated in the DSG reserves (£3.8M) in 2025/26 (last year of Safety Valve Agreement) compared to a balanced position assumed in the signed Safety Valve Agreement. The increased deficit in 2025/26 was due to continued demand challenges facing the SEND system, inflationary pressures and increasing cost of supporting complex needs pupils in specialist provision
- The current statutory deficit over-ride/protections would cease on 31st March, 2028 (it had been extended by the Government for another 2 years). This provided flexibility for the Council to carry forward the 2025/26 year end DSG reserve deficit of £3.8M
- DfE had asked the Council to submit a DSG plan covering the next 5 years. This would show the financial trajectory (costs and funding) beyond the Safety Valve Agreement and whether financial sustainability could be achieved in the medium term

Discussion ensued with the following issues raised:-

- No increase had been seen in the number of young people placed outside of the Borough in 2024/25
- Positive work with the mainstream schools to better manage permanent exclusion numbers
- A free school opened in October 2022 which was now up to full capacity in 2024/25. This was supporting a lot of SEND young people in Rotherham who would otherwise have been placed outside of the Borough
- Support provision developed in mainstream schools and also work with schools through the Educational Psychologist Service and Inclusion Services in terms of supporting teachers so they could support/keep children and young people in school

- In spite of the above, an in-year deficit of £3.7M was reported for 2024/25. However, this could have been a lot higher if the steps/action had not been taken to mitigate that. The High Needs budget position for Rotherham compared favourably when compared to other local authorities in England
- The Council continued to experience year-on-year growth in the number of pupils with Education Health Care Plans (EHCPs). Rotherham had a higher proportion of pupils with EHCPs in both mainstream and special schools compared to national and neighbouring authority averages. Managing the increased demand for assessments and EHCPs from parents, carers and schools was becoming increasingly challenging
- The Government would be publishing a SEND White Paper in the early autumn which would outline actions to improve the SEND system. The Transformation Fund would put money into the system to support local authorities implement the changes
- The statutory override and deficit protection had been extended to 2027/28 allowing local authorities to carry forward DSG deficits annually until then. Rotherham was currently reviewing financial projections to better understand its future position. This remained a significant national issue
- A suggestion was put forward that future reports should illustrate what the position would have been without the Safety Valve funding and actions taken. This would show the level of savings or cost avoidance achieved by the Council in the year
- The DSG plan covering the next 5 years, as requested by the DfE, would be completed in the next couple of months and submitted to the DfE in the next quarterly progress update in December 2025
- There had been a significant increase in the number of mediation cases in the last 12 months as well as a high number of appeals and disputes with carers/parents relating to assessment/SEND placement decisions
- The Safety Valve actions had not adversely affected the quality of provision or the support available to children and young people with SEND and their families. This was evidenced by the outcome of the most recent Ofsted inspection of SEND Services which confirmed that Rotherham's practices and the support offer remained robust and effective

Resolved:- (1) That the progress in the recovery actions being taken via the Safety Valve Programme to manage the Dedicated School Grant (DSG) deficit in Rotherham be noted.

(2) That the 2024/25 financial position of the DSG High Needs Budget and accumulated DSG deficit at the end of the Safety Valve Programme be noted.

23. TREASURY MANAGEMENT UPDATE – QUARTERLY REPORT (Q1)

Natalia Govorukhina, Head of Corporate Finance, reported that the CIPFA (Chartered Institute of Public Finance and Accountancy) Code of Practice for Treasury Management 2021 recommended that Members be updated on Treasury Management activities at least quarterly. The submitted report was the quarter 1 review for 2025/26 which detailed performance against Treasury and Prudential Indicators.

The report incorporated the needs of the Prudential Code to ensure adequate monitoring of the capital expenditure plans and the Council's Prudential Indicators (PIs). It was also explained that it was a requirement that any proposed changes to the 2025/26 Prudential Indicators were approved by Council.

The monitoring, as set out in Appendix A, highlighted the key changes to the Council's capital activity (the PIs) and the actual and proposed Treasury Management activity (borrowing and investment). The review indicated performance was in line with the plan and there were no proposals to vary the approach for the remainder of the year.

Reference was made to the key messages for investments, borrowing and governance.

With regard to investments, the primary governing principle remained security over return and the criteria for selecting counterparties continued to reflect this.

The Council would maintain its strategy of being under-borrowed against the Capital Financing Requirement (CFR). The Council had borrowed £50M in the year to date which had been used to refinance short term borrowing as it matured as well as the Capital Programme.

It was anticipated that further borrowing would be required before the end of 2025/26. As reported previously, the Council would predominantly adopt a short term borrowing strategy to cover this borrowing need in anticipation of lower interest rates in the medium term. There was a discounted rate with the PWLB for borrowing long term funds specifically for Housing Revenue Account purpose. This was available until March 2026. Depending upon the prevailing interest rate position, the Council may utilise this rate for some long term borrowing, however, the borrowing position would remain under review.

Whilst the Council's approach to Treasury Management in recent years, utilising short-term borrowing in particular, had generated significant savings for the Council, it was essential to achieve balanced budgets, the

future outlook was more challenging. It was expected that borrowing rates had now peaked and would reduce over the next couple of years linked to the recent return of inflation back down towards the Bank of England's target 2% level.

The Council had undertaken £50M of new borrowing in the year to date. This had been used to refinance existing borrowings as they matured as well as financing capital activity.

The continuing approach to Treasury Management had been discussed with the Council's external Treasury Management Advisers, Link Asset Services, who had confirmed this was a prudent approach given current market conditions. Link Asset Services would continue to monitor borrowing rates and inform the Council if there were opportunities to borrow at advantageous rates.

Discussion ensued with the following issues raised/clarified:-

- Treasury Management looked at the overall borrowing requirements as they matured and refinanced that debt based on the cash flow position, the level of cash expected month by month and the expected expenditure. Plans were in place to refinance the debt as it matured
- The Strategy for short term borrowing was to reduce the cost of interest and gave an opportunity to keep a watching brief. At this point in time it was the right approach to take
- When a local authority wanted to borrow cash, an offer was put to the market and prospective lenders would suggest an interest rate. The local authority did not set the rates it would pay. If the rate was comparable to the wider market and it was within the Treasury Management Strategy it would be taken up. In the same month there would be differences between what one authority would offer and what another would
- In December 2024 the Council exercised an option for a one year extension until January 2026 of the contract for Treasury Management advice provided by Link Asset Services Treasury Solutions (LAS), who were appointed for a 3 year term in January 2022. Procurement options for this service were currently being explored and the Audit Committee would be updated in due course.

Resolved:- That the report be received and the contents noted.

24. EXTERNAL INSPECTIONS, REVIEWS AND AUDITS UPDATE

Consideration was given to a report, presented by Oscar Holden, Corporate Improvement Officer, which provided details of recent external inspections, reviews and audits as well as a summary of progress against the recommendations from all external inspections, reviews and audits

setting out details of arrangements for ensuring the accountability and governance around their implementation.

Since the last report to Committee in January 2025, 6 new external inspections, reviews and audits had taken place. There were 19 recommendations/areas for improvement which remained ongoing and one was yet to start. Of those ongoing, 2 had been delayed, however, none were delayed by more than 12 months.

The report set out details of the 7 inspections, reviews and audits that had taken place since January 2025 in Finance and Customer Services and Assistant Chief Executive.

In addition, there were 3 annual audits that remained ongoing.

Discussion ensued with the following issues raised/clarified:-

- Ofsted Area SEND inspection of Rotherham Local Area Partnership – the start date for “area for improvement 2” was March 2026. There were some issues and awaiting data from the ICB but at the moment Children and Young People’s Services were stating that there was no issue with the start date
- Adult Social Care Peer Review – the last time it was considered at the Strategic Leadership Team May 2025 was the target date for completion. Adult Social Care was currently subject to an inspection so the target date would be followed up before the next Committee
- 2024/24 Value for Money arrangements – recommendation KR1 had “tbc” assigned to it. Although situated under Finance and Customer Services for the purpose of reporting, Housing Services were responsible for implementation of the recommendation. A date was awaited from Housing Services

Resolved:- (1) That the external inspections, reviews and audits that had taken place since the last report be noted.

(2) That the governance arrangements currently in place for monitoring and managing the recommendations be noted.

(3) That the Audit Committee continue to receive regular reports in respect of external inspections, reviews and audits and the progress made.

25. RISK MANAGEMENT ANNUAL SUMMARY 2024-2025 AND CORPORATE STRATEGIC RISK REGISTER UPDATE

Simon Dennis, Corporate Improvement and Risk Manager, submitted the Risk Management Annual Summary 2024-25 and Corporate Strategic Risk Register update.

The report summarised the principal risk management activity that had been carried out in the Council throughout the past financial year. It also summarised the key movements in strategic risks that had occurred over the period and updated the Committee on the current risks on the Corporate Strategic Risk Register (CSRR).

The heat map derived from the Corporate Strategic Risk Register update at the end of 2024/25 showed the risk profile. The total number of strategic risks had increased to 14 from 13 over the period April 2024 to March 2025 with one risk removed. Of the risks that remained on the strategic register, 4 had increasing risk scores, one saw an increase in its risk score and 9 remained constant.

This year's position showed a slight increase in risk profile throughout the year for the first time in 3 years.

The current heat map as at 3rd June, 2025, showed no risks had been removed and one risk had been added. Compared to the risks reported in January 2025's CSSR, one risk had been removed from the risk register (SLT38 closure of the Public Service Telephone Network) and one risk had been added (SLT41 risks associated with the reduction in funding of the Integrated Care Board).

The long term pattern of assessed risk level had slightly increased over the last 2 years reflecting the continued increasing grasp on the key risks that needed to be managed at a strategic level and the improved risk position following the end of the Covid pandemic. Since December 2023, just over 20% of risks monitored at a strategic level had reduced in assessed level, 46% had remained stable and 33% had either increased or were new to the register.

The rollout of the online training was the final element in the refresh of the Council's training provision together with the recent introduction of a face-to-face option for the M2 manager course. The impact of both options would need to be evaluated over the next 12 months.

Discussion ensued with the following issues raised/clarified:-

- 81 managers had attended the M2 manager course since July 2024. Overall 360 managers had completed the training since its relaunch in January 2022 with the remaining 4 courses scheduled for 2025 close to full capacity
- The online risk management training course for all staff had seen increasing take-up since its relaunch in 2023. The short e-learning tool was required to be completed by all staff within 3 months of joining the Council. Staff were also expected to complete a refresh once every 3 years. As at the end of July 2025 84% of staff had completed the course

- SLT38 (Business Continuity – Closure of the PTSN Network) – had been removed from the Corporate Strategic Risk Register at the last review, however, it remained on the Finance and Corporate Services Risk Register
- SLT27 (Health and Safety and operational risks from property) – Property Services had moved to the Finance and Customer Services Directorate. A full overview of the Service had identified a number of complex issues which had been reflected accordingly on the Risk Register. The input of targeted resources had seen a much improved position resulting in the reduced risk level
- Elected Member training last took place in 2022. It was included on the Member Development schedule

Resolved:- That the annual summary of risk management activity and updates to the Corporate Strategic Risk Register be noted.

(Appendix 1 was exempt under Paragraph 3 (information relating to the financial or business affairs of any particular person (including the Council) of Part 1 of Schedule 12A))

26. **AUDIT COMMITTEE ANNUAL REPORT 2024-25**

Consideration was given to a report presented by Louise Ivens, Head of Internal Audit, which summarised the work undertaken by the Audit Committee. Production of this report complied with current best practice for audit committees. It allowed the Audit Committee to demonstrate it had fulfilled its terms of reference and share its achievements with the Council.

The Audit Committee Annual Report 2024/25 included details of the main outcomes and improvements, Committee membership during that period, a summary of the work undertaken, information on self-assessment evaluation and training and development along with listing the Committee's Terms of Reference. The updated Terms of Reference had been approved at Council on 19th July, 2023 (Minute No. 219 refers). Minor amendments have been made to them to change the reference to the new Global Internal Audit Standards (UK Public Sector).

Resolved: That the draft Audit Committee Annual Report 2024/25 be approved for submission to Council.

27. **AUDIT COMMITTEE FORWARD WORK PLAN**

Consideration was given to the proposed forward work plan for the Audit Committee for September 2025 to June 2026. The plan showed how the agenda items related to the objectives of the Committee. It was presented for review and amendment as necessary.

Resolved: That the Audit Committee forward work plan, as now submitted, be approved.

28. ITEMS FOR REFERRAL FOR SCRUTINY

There were no items for referral.

29. URGENT BUSINESS

(The Chair authorised consideration of the following item to enable the Committee to be fully informed).

Regeneration and Environment - Home to School Transport Service
Louise Ivens, Head of Internal Audit, gave the Committee a brief overview of the outcome of the recent routine audit undertaken of the Home to School Transport Service.

A report following the outcome of the audit was to be presented to the September meeting of the Audit Committee by the Assistant Director.

(This item was considered in the absence of the press and public in accordance with Paragraph 7 of the Act (information relating to any action taken or to be taken in connection with the prevention, investigation or prosecution of crime)).

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Public Report
Audit Committee

Committee Name and Date of Committee Meeting

Audit Committee – 25 September 2025

Report Title

Information Governance Annual Report 2024/25

Is this a Key Decision and has it been included on the Forward Plan?

No, but it has been included on the Forward Plan

Strategic Director Approving Submission of the Report

Judith Badger, Strategic Director of Finance and Customer Services

Report Author(s)

Luke Sayers, Assistant Director- Customer, Information and Digital Services

luke.sayers@rotherham.gov.uk

Paul Vessey, Head of Information Management

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Ward(s) Affected

Borough-Wide

Report Summary

This report is an annual report on the Council's compliance with Data Protection and Freedom of Information legislation.

Recommendations

The Audit Committee is asked to:-

1. Note the production of the Data Protection/FOI Annual Report 2024/25.
2. Note that it is a requirement that the Council continues its maintenance of its Information Governance practices and processes in compliance with legislation.

List of Appendices Included

Appendix 1 FOI & RoAR Statistics

Appendix 2 Data Breaches

Background Papers

Information Commissioner's Office

<https://ico.org.uk/>

A-Z of Information Management Documents

[Information Management - Home](#)

Consideration by any other Council Committee, Scrutiny or Advisory Panel

No

Council Approval Required

No

Exempt from the Press and Public

No

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1. Background

- 1.1 This report is an annual report on the Council's compliance with Data Protection legislation and the Freedom of Information Act 2000 (which for the purpose of this report includes the Environmental Information Regulations 2004).
- 1.2 The Data Protection Act 2018 (DPA) is the UK's implementation of the General Data Protection Regulation (GDPR).
- 1.3 The DPA makes it a legal requirement for organisations to adhere to the 'data protection principles'. Organisations must make sure that information:
 - 1.3.1 Is used fairly, lawfully and transparently;
 - 1.3.2 Used for specified, explicit purposes;
 - 1.3.3 Used in a way that is adequate, relevant and limited to only what is necessary;
 - 1.3.4 Accurate and, where necessary, kept up to date;
 - 1.3.5 Kept for no longer than is necessary; and
 - 1.3.6 Handled in a way that ensures appropriate security, including protection against unlawful or unauthorised processing, access, loss, destruction or damage.
- 1.4 The Act also provides stronger legal protection for more sensitive personal information.
- 1.5 The Freedom of Information Act 2000 (FOI) provides public access to information held by public authorities. It does this in two ways:
 - 1.5.1 Public authorities are obliged to publish certain information about their activities; and
 - 1.5.2 Members of the public are entitled to request information from public authorities.
- 1.6 The FOI Act covers **any recorded** information that is held by a public authority.
- 1.7 The Information Commissioner's Office is the UK's independent body set up to uphold information rights and it is responsible for enforcement of the rights and responsibilities set out in the DPA and FOI.
- 1.8 Monitoring of the council's compliance with DPA and FOI is carried out by the Corporate Information Governance Group (CIGG) which is a standing agenda on the Assistant Directors' Group and attended by the Council's Senior Information Risk Officer (SIRO) and a representative from the Council's Information Management Team.

- 1.9 Any risks relating to Information Governance (including GDPR, Data Protection and FOI legislation) are monitored on a regular basis by this group. Risks and actions are logged and reviewed at CIGG meetings and, if necessary, are escalated in line with the Council's risk management processes.

2. Key Issues

2.1 Maintain Compliance:

- 2.1.1 The key issue is to ensure that compliance with data protection and freedom of information legislation is maintained.

- 2.1.2 Compliance with data protection and access to information principles is a continuous project. CIGG fulfils a core function in monitoring and overseeing information risks by regularly monitoring the effectiveness of the council's governance and implementation of its responsibilities for Data Protection and Freedom of Information.

- 2.1.3 CIGG forms part of the AD Group meetings to ensure compliance messages, as well as actions required, are informed to all Directorates.

2.2 Monitor Performance of Freedom of Information and Right of Access Requests:

- 2.2.1 **Freedom of Information Requests:** Public authorities must respond to requests for information promptly and within 20 working days following the date of receipt of the request.

- 2.2.2 Overall 98% of Freedom of Information requests were responded to within the statutory time limits. The number of requests received during Year 2024/25 was 1,347 compared to 1,307 in 2023/2024.

- 2.2.3 This is an improvement in performance compared to the previous year, and a further numerical increase in the number of requests received.

- 2.2.4 Analysis of the data did not raise any concerns on the year's performance.

- 2.2.5 In Year 24/25 there was 1 x request formally refused as invalid, due to the requestor being suspected of impersonation and refusing to verify their submission. Additionally, there is one individual who is vexatious on a specific line of enquiry. However, should a vexatious request be received it still receives a formal response under the Act.

- 2.2.6 **Right of Access Requests:** Organisations normally have one calendar month to reply to a valid request.

- 2.2.7 The number of requests received during 2024/25 was 235, which is an increase to the numerical volume received in 2023/2024. This continues the trend of receiving over 200 RoARs each financial year.

- 2.2.8 Performance improved by 22 percentage points compared with the previous year, with 149 requests processed within the statutory time frame.
- 2.2.9 Simple RoARs include requests for CCTV coverage and requests for information with is held in individual systems such as Housing and Council Tax. All are straightforward to extract, validate, review and process.
- 2.2.10 Large and complex RoARs have remained relatively stable but remain at a volume that has significant impacts.
- 2.2.11 These large requests are often social care related. These are very resource intensive as they involve reviewing large volumes of historical data, linked to various systems and services, with a notable percentage often linked to legal cases and/or CSE matters. To place this into context, a single request can take an officer in excess of six months to review and complete.
- 2.2.12 Additional resources were added to the team's capacity to improve performance and this is reflected in this year's improvements in FOIs and RoARs.
- 2.2.13 Appendix 1 provides FOI and RoAR performance for the last five financial years.
- 2.2.14 Performance will continue to be closely monitored with the focus on improving time to completion (i.e. customer wait times).

3. Data Protection Incidents and Breaches

- 3.1 The Council actively encourages services to report any suspected data incidents, and all reported cases are investigated. Appendix two provides a breakdown of the number and classification of incidents.
- 3.2 Monitoring information security incidents enables the Council to proactively improve the Council's risk profile by learning lessons from an incident and reducing the likelihood of it happening again. By monitoring and responding to incidents within a 'no blame culture' has ensured that even the smallest of concerns are raised.
- 3.3 Most data breaches are assessed as low risk or below the threshold for statutory reporting
- 3.4 Every reported incident is logged, investigated and recommendations are made to the service that will reduce the likelihood of a repeat incident.
- 3.5 Examples of low-risk breaches are misdirected emails with limited or no personal data, emails sent with Carbon Copy (CC) instead of Blind Carbon Copy (BCC) exposing email addresses, and Council Tax bills sent to the wrong address. These are also classed as 'disclosed in error' and are approximately 88% of the reported breaches.

- 3.6 Serious breaches are reported to the Information Commissioner's Office (ICO) and two incidents were reported to ICO in 2024/2025 financial year. No action was taken by the Information Commissioner.

4. Options considered and recommended proposal

- 4.1 There are no new proposals or recommended options. However, it is a requirement that the council continues the maintenance of its Information Governance processes in compliance with Data Protection and Freedom of Information requirements.
- 4.2 It should be noted that continued compliance to the Data Protection Act 2018 and the Freedom of Information Act 2000 (including Environmental Information Regulations) can only be achieved by the continued support of all Council Staff and Councillors. Key roles such as Information Asset Owners and Data Protection Officer can use existing governance structures to ensure ongoing compliance.

5. Consultation on proposal

- 5.1 None

6. Timetable and Accountability for Implementing this Decision

- 6.1 None

7. Financial and Procurement Advice and Implications

- 7.1 There are no direct financial or procurement implications arising from this report.

8. Legal Advice and Implications

- 8.1 There are no legal implications arising from this report, except to reiterate that the council has a duty to comply with Data Protection legislation.

9. Human Resources Advice and Implications

- 9.1 There are no direct implications for HR arising from this report.

10. Implications for Children and Young People and Vulnerable Adults

- 10.1 There are no direct implications for children and young people or vulnerable adults arising from this report.

11. Equalities and Human Rights Advice and Implications

- 11.1 There are no direct equalities or human rights implications arising from this report.

12. Implications for Partners

12.1 There are no direct implications for partners arising from this report.

13. Risks and Mitigation

13.1 Risks and mitigation will be managed by CIGG and the council's risk processes.

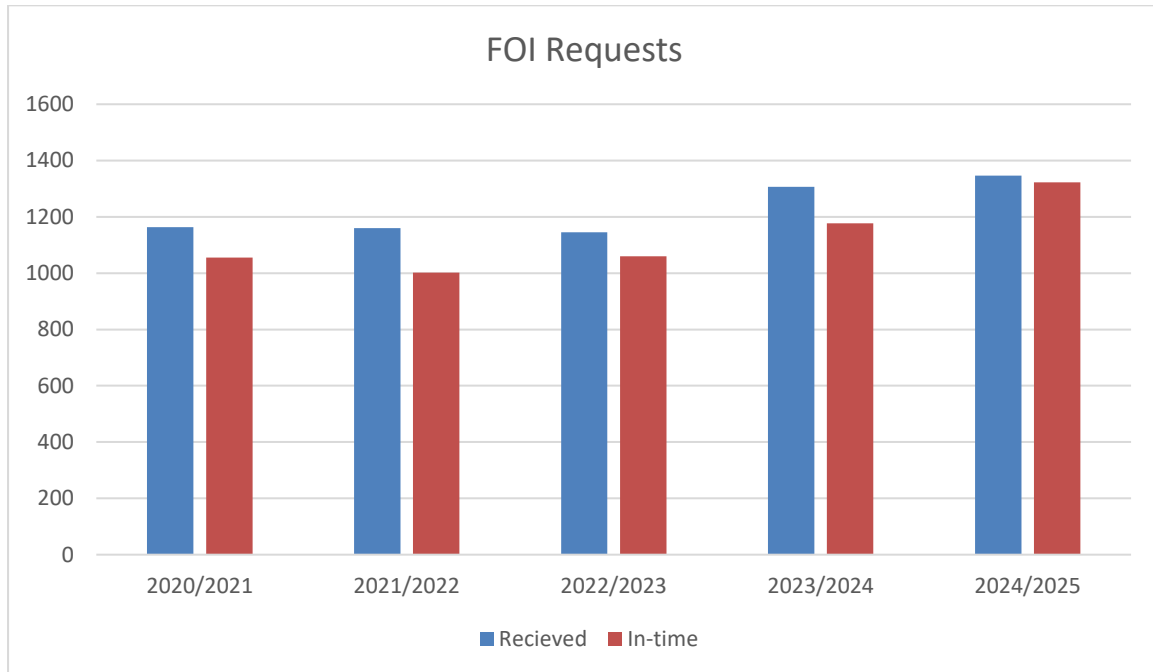
14. Accountable Officer(s)

Luke Sayers, Assistant Director- Customer, Information and Digital Services
luke.sayers@rotherham.gov.uk

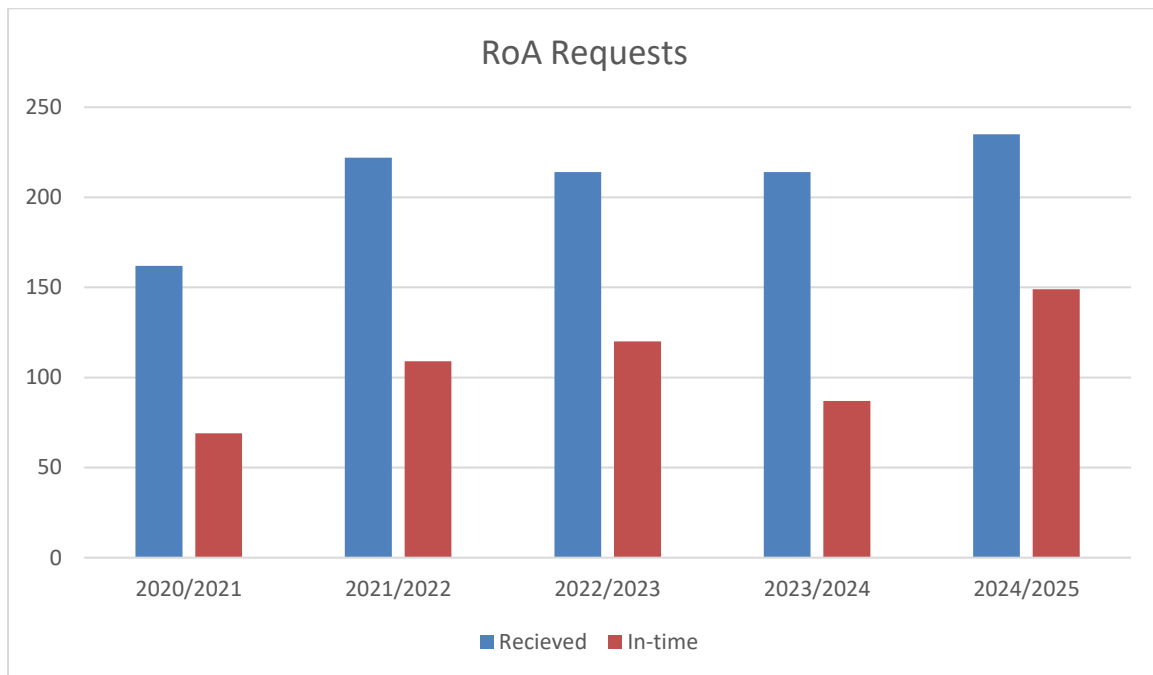
Paul Vessey, Head of Information Management
paul.vessey@rotherham.gov.uk

Appendix 1: FOI & RoAR Statistics

Freedom of Information (FOI) Requests



Freedom Of Information Requests			
Year	Number Received	Number Completed in Time	% Completed in Time
2020/2021	1163	1055	91%
2021/2022	1160	1002	86%
2022/2023	1145	1060	92%
2023/2024	1307	1177	90%
2024/2025	1347	1323	98%

Right of Access Requests (RoARs)

Right of Access Requests			
Year	Number Received	Number Completed in Time	% Completed in Time
2020/2021	162	69	43%
2021/2022	222	109	49%
2022/2023	214	120	56%
2023/2024	214	87	41%
2024/2025	235	149	63%

Appendix 2: Data Incidents

Information Data Incident Statistics 2024/25						
Cases Investigated	Total number of incidents	Reported to ICO	Complaints from ICO			
195	142	2	1			
Incident Category	FACS	ACH	R&E	PH	CYPS	ACX
Lost or stolen hardware		1			2	1
Lost or stolen paperwork		2			1	1
Disclosed in Error	25	27	11		55	11
Technical security failing					1	
Unauthorised access/disclosure		3			1	
Totals No of Incidents 24/25	25	33	11		60	13

Year	Cases Investigated	Total Number of Incidents	Reported to ICO
2021/2022	179	122	1
2022/2023	173	134	2
2023/2024	201	154	1
2024/2025	195	142	2

Public Report
Audit Committee

Committee Name and Date of Committee Meeting

Audit Committee – 25 September 2025

Report Title

Anti-Fraud and Corruption Policy, Strategy and Self-assessment against Fighting Fraud and Corruption Locally Checklist

Is this a Key Decision and has it been included on the Forward Plan?

No

Strategic Director Approving Submission of the Report

Judith Badger, Strategic Director of Finance and Customer Services

Report Author(s)

Louise Ivens, Head of Internal Audit

Tel: 01709 823282 Email: louise.iven@rotherham.gov.uk

Ward(s) Affected

Borough-Wide

Report Summary

This report refers to a proposed update to the Council's Anti-Fraud and Corruption Policy and Strategy. The update follows an annual review process which is designed to ensure that the Policy and Strategy are up to date with current best practice and to take into account any changes to the Council's organisation structure. There have been only minor updates to the Policy and Strategy since the last review. The Fighting Fraud and Corruption Locally checklist has been used to review the council's arrangements against current best practice. The self-assessment against the checklist and resulting actions are included in this report.

Recommendations

That the Audit Committee is asked to:

1. Review and comment on the revised Anti-Fraud and Corruption Policy.
2. Approve the revised Anti-Fraud and Corruption Strategy.
3. Note the actions taken to strengthen the Council's fraud and corruption arrangements.

List of Appendices Included

Appendix A – Anti Fraud and Corruption Policy 2025

Appendix B – Anti Fraud and Corruption Strategy 2025

Appendix C – Anti Fraud and Corruption Policy from 2024 showing tracked changes

Appendix D – Anti Fraud and Corruption Strategy from 2024 showing tracked changes

Appendix E – Self-assessment against the Fighting Fraud and Corruption Locally Checklist

Background Papers

Fighting Fraud and Corruption Locally. A strategy for the 2020's.

Consideration by any other Council Committee, Scrutiny or Advisory Panel

No

Council Approval Required

No

Exempt from the Press and Public

No

Anti Fraud and Corruption Policy, Strategy and Self assessment against the Fighting Fraud and Corruption Locally Checklist

1. Background

- 1.1 Rotherham Metropolitan Borough Council, like every Local Authority, has a duty to ensure that it safeguards the public money that it is responsible for. It expects the highest standards of conduct and integrity from all who have dealings with it including staff; members; contractors; volunteers and the public. The Council is committed to the elimination of fraud and corruption and to ensuring that all activities are conducted ethically; honestly and to the highest possible standard.
- 1.2 The Council's last update of its Anti-Fraud and Corruption Policy and Strategy was in September 2024. This report provides an update to the Anti-Fraud and Corruption Policy and Strategy. In addition, in accordance with best practice, an annual review of the council's anti fraud and corruption arrangements has been undertaken. We have undertaken a self assessment against the Fighting Fraud and Corruption Locally Checklist and the results are included in this report.

2. Key Issues

- 2.1 The Council's updated Anti-Fraud & Corruption Policy is attached at **Appendix A** and the updated Strategy is included at **Appendix B**.
- 2.2 The contents have been reviewed with only minor changes having been made. The Policy shows the Council's aims and responsibilities while the Strategy shows how those aims are achieved. The tracked changes are shown in **Appendices C and D**.
- 2.3 **Appendix E** is a self-assessment against the Fighting Fraud and Corruption Locally Checklist. This is a review against best practice which results in an action plan for maintaining / developing the Council's arrangements.

3. Options considered and recommended proposal

- 3.1 This report is presented to enable the Audit Committee to fulfil its responsibility for ensuring the Council has appropriate arrangements in place for managing the risk of fraud.

4. Consultation on proposal

- 4.1 This section is not applicable to this report.

5. Timetable and Accountability for Implementing this Decision

- 5.1 This section is not applicable to this report. The approval of the Anti Fraud and Corruption Policy will be taken by an officer executive decision.

6. Financial and Procurement Advice and Implications

- 6.1 There are no direct financial or procurement implications arising from this report. The budget for the Internal Audit function is contained within the budget for the Finance and Customer Services Directorate.

7. Legal Advice and Implications

- 7.1 There are no legal implications arising from this report.

8. Human Resources Advice and Implications

- 8.1 There are no direct Human Resources implications arising from the report.

9. Implications for Children and Young People and Vulnerable Adults

- 9.1 There are no immediate implications associated with the proposals.

10. Equalities and Human Rights Advice and Implications

- 10.1 There are no immediate implications associated with this report.

11. Implications for CO₂ Emissions and Climate Change

- 11.1 There are no direct CO₂ and Climate Change implications arising from the report.

12. Implications for Partners

- 12.1 Implementation of the Anti-Fraud and Corruption Strategy will contribute towards ensuring the Council operates and maintains a culture in which fraud and corruption are understood to be unacceptable.

13. Risks and Mitigation

- 13.1 Failure to refresh the anti-fraud and corruption initiatives could expose the Council to increased risk of fraud and corruption as new and emerging risks appear.

Accountable Officer(s)

Louise Ivens, Head of Internal Audit

Report Author: Louise Ivens, Head of Internal Audit.
Tel 01709 823282 E mail louise.iven@rotherham.gov.uk

This report is published on the Council's [website](#).



Anti-Fraud, & Corruption Policy

Contents.

- 1. Introduction.**
- 2. Policy Context.**
- 3. Anti-Fraud and Corruption Policy.**
- 4. How the Council Currently Manages the Risk of Fraud and Corruption.**

Internal Control Environment
Key Controls
Roles and Responsibilities
Policies, Procedures and Controls
Internal Audit Activity
Review

September 2025

1. Introduction.

Context

- 1.1 Fraud affects the UK across all sectors and causes significant harm. The Annual Fraud Indicator 2023 published by Peters & Peters Solicitors in conjunction with national audit, tax advisory and risk firm Crowe and the University of Portsmouth Centre for Cybercrime and economic Crime, indicated:-
- Private sector losses are estimated at £157.8 billion, from just £14 billion in 2017
 - Public sector fraud losses amount to about £50.2 billion
 - Frauds committed directly against individuals, including marketing fraud and identity fraud, is around £8.3 billion
 - The total cost of fraud has risen from about £190 billion in 2017 to almost £219 billion in 2023.
- 1.2 The Council employs around 6800 staff and spends around £819m per year. The Council both commissions and provides a wide range of services to individuals and households, working with a range of many other private and public and voluntary sector organisations. The size and nature of our services, as with any other large organisation, mean that there is an ever-present risk of loss due to fraud and corruption, from sources both internal and external.
- 1.3 RMBC takes a responsible, long-term view of the need to continuously develop anti-fraud initiatives and maintain its culture of anti-fraud awareness.
- 1.4 The Council expects all Councillors, employees, consultants, contractors and service users to be honest, and to provide any information, help and support the Council needs to prevent and detect fraud and corruption.

Links to Strategic Objectives

- 1.5 The Council developed a Council Plan for 2025/2030 and the Cabinet continues to work to ensure Council decisions reflect the concerns of local people and the needs of local communities.
- 1.6 An effective Anti-Fraud and Corruption Policy and Strategy is a critical component of the Council's scrutiny and governance framework and will support partnership objectives to create safe and healthy communities.
- 1.7 The Council recognises that it is important that its policy is deliverable and clearly links to operational considerations. Our approach is articulated in the Council's Anti-Fraud and Corruption Strategy, which is focused on identifying, delivering and monitoring outcomes, and an action plan which includes practical measures which ensures the Council's Policy is turned into practice.

2. Background – Principles of Public Life.

2.1 The Nolan Report relating to the Principles of Public Life published in 1997 defined seven general principles that should underpin public life. These were subsequently incorporated by the Government into the “Relevant Authorities (General Principles) Order 2001”. The Council expects both members and employees to follow these principles when carrying out their roles and responsibilities:-

- **Selflessness.** Holders of public office should act solely in terms of the public interest.
- **Integrity.** Holders of public office must avoid placing themselves under any obligation to people or organisations that might try inappropriately to influence them in their work. They should not act or take decisions in order to gain financial or other material benefits for themselves, their family, or their friends. They must declare and resolve any interests and relationships.
- **Objectivity.** Holders of public office must act and take decisions impartially, fairly and on merit, using the best evidence and without discrimination or bias.
- **Accountability.** Holders of public office are accountable to the public for their decisions and actions and must submit themselves to the scrutiny necessary to ensure this.
- **Openness.** Holders of public office should act and take decisions in an open and transparent manner. Information should not be withheld from the public unless there are clear and lawful reasons for so doing.
- **Honesty.** Holders of public office should be truthful.
- **Leadership.** Holders of public office should exhibit these principles in their own behaviour. They should actively promote and robustly support the principles and be willing to challenge poor behaviour wherever it occurs.

2.2 The Council is fully committed to ensuring that it carries out its day-to-day operations in accordance with the principles of good Corporate Governance, including integrity, openness and accountability. These principles require a culture within the Council that is based upon honesty, where accountability is clear and where decisions and behaviours can be challenged.

2.3 An Anti-Fraud and Corruption Policy is an essential element of such a culture and signifies the Council’s expectation that elected Members and employees at all levels will lead by example in ensuring adherence to legal requirements, rules, procedures and practices.

3. Anti-Fraud and Corruption Policy.

3.1 The Council is determined to prevent and eliminate all fraud and corruption affecting itself, regardless of whether the source is internally or externally based. Our strategy to reduce fraud is based on deterrence, prevention, detection, investigation, sanctions and redress within an over-riding anti-fraud culture. We will promote this culture across all our service areas and within the community as a whole. One pound lost to fraud means one pound less for public services. Fraud is not acceptable and will not be tolerated.

3.2 The Council takes a holistic approach to anti-fraud measures. Fraud prevention and system security is an integral part of the development of new systems and ongoing operations. Managers will consider the fraud threats and take advice where appropriate when implementing any financial or operational system.

3.3 To achieve this aim the Council will:-

- Identify the procedures to encourage Members, employees and the general public to report any suspicions of fraud and corruption in the knowledge that such reports will be treated confidentially and not result in discrimination against the person providing the information.
- Identify procedures and policies within the Council to encourage prevention.
- Promote detection.
- Determine the procedure for investigation and subsequent actions required following the conclusion of the investigation.

3.4 The Policy is designed to supplement existing Council policies and procedures including Financial and Procurement Procedure Rules, Codes of Conduct (Employees and Members) and the Disciplinary Procedure.

4. How the Council Manages the Risk of Fraud and Corruption.

4.1 The Council continues to experience a relatively low level of detected fraudulent and corrupt activity. Where such activity has been identified, prompt action has been taken to investigate and seek sanctions and redress. In its policies and procedures, the Council gives out the clear message that it will not tolerate any impropriety by employees, Members, consultants, contractors and service users.

4.2 The Council manages the risk of fraud and corruption in a number of ways:-

Internal Control Environment

4.3 The Council revises its Constitution annually incorporating responsibilities for decision making and rules of procedure. These procedures, together with detailed Financial and Procurement Procedure Rules, act as the framework for financial control within the Council. All officers are required to act in accordance with these rules and regulations when carrying out their duties.

4.4 The Council aims to have in place efficient and effective systems of control that as far as possible prevent potential fraudsters from exploiting weaknesses. The prime responsibility for maintaining such systems lies with service managers with support provided by the Council's Internal Audit function.

Key Controls

4.5 Corporate Governance best practice specifies that the following key controls should exist within an Authority committed to the prevention of financial irregularities:

- The Authority has an effective Anti-Fraud and Corruption policy and maintains a culture that will not tolerate fraud or corruption
- All Members and employees act with integrity and lead by example.
- Senior Managers are required to deal swiftly and firmly with those who defraud or attempt to defraud the Authority or who are corrupt.

- High standards of conduct are promoted amongst Members by the Standards Committee, including the provision of advice and relevant training on matters relating to the Code of Conduct.
 - A Corporate, electronic Register of Interests is maintained to enable Members and employees to record any financial or non-financial interests that may bring about conflict with the Authority's interests.
 - A Corporate, electronic, Register of Gifts and Hospitality is maintained to enable employees to record gifts and hospitality either received, or offered and declined, from the Authority's contractors and suppliers.
 - Confidential Reporting ("Whistleblowing") procedures are in place and operate effectively.
 - All relevant legislation is adhered to.
The risk of theft, fraud and corruption is specifically considered as part of the Council's risk management processes.
- 4.6 The Council is fully committed to ensuring that the examples of best practice indicated above are an integral part of its operations.

Roles and Responsibilities

4.7 Members should:

- Be aware of situations of potential conflict of interest and should always declare any interests and also the receipt of gifts and hospitality valued in excess of £50 that are in any way related to the performance of their duties as an elected member of the Council. Examples of situations of potential conflict include letting of contracts to external suppliers, planning and land issues. Declarations should be made on the on-line form which is managed centrally by the Corporate Support Unit. Members' conduct and decisions should always be seen to be impartial together with an obligation to ensure that confidential information is not improperly disclosed to others.

4.8 Strategic Directors will:

- Ensure that all suspected financial irregularities or financial impropriety that are brought to their attention are reported to the Head of Internal Audit.
- Instigate the Authority's disciplinary procedures where the outcome of an audit investigation indicates improper behaviour.
- Ensure that all Declarations of Interest and entries in the Gifts and Hospitality Register are reviewed (and where applicable, a risk assessment has been undertaken) by Line Managers / Senior Managers.
- Ensure staff dealing with financial systems including cash handling and payment systems (cashier / payroll / creditors etc) are appropriately trained.
- Ensure that as far as possible all new employees, regardless of type of employment contract, have their honesty and integrity verified by authenticated written references and qualifications checks. In circumstances where potential employees are working with children and vulnerable members of society that Disclosure and Barring Service [DBS] checks are undertaken.

4.9 The Head of Internal Audit will:

- Develop and maintain an Anti-Fraud and Corruption Policy and Strategy.
- Evaluate and give an annual opinion on the adequacy and effectiveness of internal control arrangements.

4.10 Employees should:

- Always be alert to the possibility of theft, fraud and corruption occurring in the workplace and be aware of the mechanisms available for reporting such issues to management within the Authority.
- Comply with the Council's Code of Official Conduct together with any additional code relating to their professional qualifications.
- Act in accordance with Financial and Procurement Procedure Rules.
Declare any interests and offers of gifts and hospitality that are in any way related to the performance of their duties of employment at the Council. Both the Register of Interests and Gifts and Hospitality Register are electronic and they are managed corporately.

Policies, Procedures and Codes

4.11 This Policy is designed to supplement existing Council policies, which form the key building block in the Council's anti-fraud and corruption governance arrangements:

- Financial and Procurement Procedure Rules
- Anti-Money Laundering Policy
- Whistleblowing and Serious Misconduct Policy
- Employee Code of Conduct
- Members Code of Conduct.
- Regulation of Investigatory Powers Act Policy

4.12 These policies provide a framework within which the organisation operates. Having clear policies ensures clarity about the appropriate course of action in any given event. The policies ensure that a consistent and fair approach is taken during any investigations regarding suspected fraud or corruption; this is of particular importance where referral to the Police and Crown Prosecution Services is deemed appropriate..

Internal Audit Activity

4.13 The audit plan provides for reviews of financial and management systems, whether computerised or manual, on a risk assessed basis. Auditors are required to be alert to the risk of fraud at all times in all their work.

4.14 The plan includes provision for Anti-Fraud proactive work and investigations into suspected fraud to be carried out.

4.15 Internal Audit co-ordinates the National Fraud Initiative (NFI) exercise within RMBC. This is a biennial data-matching exercise that helps detect and prevent fraud and overpayments from the public purse across the UK. The NFI matches data across organisations and systems to help public bodies identify fraud and overpayments. In addition, there are annual exercises examining the Electoral Roll and Single Person Discounts.

4.16 Internal Audit meet with other South and West Yorkshire local authorities to share information on fraud risks and best practice.

Review

- 4.17 The Council's arrangements are kept up to date by checking against best practice guidance including the CIPFA Code of Practice on Managing the Risk of Fraud and Corruption and Fighting Fraud and Corruption Locally.



Anti-Fraud & Corruption Strategy

A guide to the Council's approach to preventing fraud and corruption and investigating any suspected cases.

September 2025

Contents

- 1. Purpose and Objectives of this Document**
- 2. What is Fraud and Corruption?**
 - Fraud**
 - Theft**
 - Corruption**
 - Bribery**
- 3. Objectives of the Strategy**
- 4. Keeping Ahead**
- 5. Reporting of Suspected Fraud and Corruption**
- 6. Whistleblowing Arrangements**
- 7. Investigation of Suspected Fraud and Corruption**

1. Purpose and Objectives of this Document.

- 1.1 The purpose of this document is to outline the strategy for counter fraud and corruption work within RMBC. Whilst the term 'anti-fraud' is used in the document, the strategy also covers anti-theft and anti-corruption measures, including bribery.
- 1.2 The key objectives of this anti-fraud strategy are to maintain minimal losses through fraud and corruption and embed the management of fraud risk within the culture of the organisation. These objectives will be achieved by ongoing revision and implementation of a plan of action, based on a fraud self-assessment against the Fighting Fraud and Corruption Locally checklist.

2. What is Fraud and Corruption?

Fraud

- 2.1 The Fraud Act 2006 came into force on 15th January 2007 as a response to the recommendations of the Law Commission Report 'Fraud' published in 2002. The Act repeals the deception offences enshrined in the 1968 and 1978 Theft Acts and replaces them with a single offence of fraud which can be committed in three separate ways: -

- False representation.
- Failure to disclose information where there is a legal duty to do so.
- Abuse of position.

The Act also created four new offences of: -

- Possession of articles for use in fraud.
- Making or supplying articles for use in fraud.
- Obtaining services dishonestly.
- Participating in fraudulent business.

- 2.2 CIPFA defines fraud as "the intentional distortion of financial statements or other records by persons internal or external to the organisation which is carried out to conceal the misappropriation of assets or otherwise for gain".

Theft

- 2.3 Theft is defined in the 1968 Theft Act:-

'A person shall be guilty of theft if he dishonestly appropriates property belonging to another with the intention of permanently depriving the other of it'.

Corruption

- 2.4 The HM Government Anti-Corruption Strategy states that there is no universally accepted definition of corruption, but it is generally understood to involve the abuse of office and position to benefit a third party (an individual, business or other organisation), in return for payment or other reward. These features are captured in Transparency International's definition: *"The misuse of entrusted power for personal gain."*

Bribery

2.5 A bribe is:

“A financial or other advantage that is offered or requested with the intention of inducing or rewarding the improper performance of a relevant function or activity, or with the knowledge or belief that the acceptance of such an advantage would constitute the improper performance of such a function or activity” [CIPFA].

2.6 The Bribery Act 2010 replaced the common law offences of offering or accepting a bribe with two statutory offences (S1 and S2). The Act also created two further offences: namely that of bribing or attempting to bribe a foreign official (S6) and being a commercial organisation failing to prevent bribery (S7). An S7 offence can only be committed by a commercial organisation.

2.7 The ‘Corruption Acts 1889 to 1916’ were repealed in their entirety. Wider offences were created by the Act which mean that the more specific offences created by the old Acts serve no practical purpose. Other statutes less relevant to Local Authorities were repealed or amended by the Act and a full list is in one of the schedules of the Act.

3. Objectives of the Strategy

3.1 The Council’s objectives for its Anti-Fraud and Corruption Strategy are to maintain minimal losses through fraud and corruption and further embed management of fraud risk within the culture of the organisation. The intention is to achieve this by implementing the CIPFA Code of Practice for Managing the Risk of Fraud and Corruption which states that the foundations of an effective anti-fraud framework comprise five key elements:

- Acknowledge the responsibility for counter fraud and corruption.
- Identify the fraud and corruption risks.
- Develop an appropriate counter fraud and corruption strategy.
- Provide resources to implement the strategy.
- Take action in response to fraud and corruption.

3.2 Internal Audit completes an annual self-assessment against the CIPFA supported Fighting Fraud & Corruption checklist. A fraud and corruption action plan is then produced to indicate actions that will be taken to ensure compliance with the checklist. Completion of the self-assessment exercise helps the Council demonstrate substantial compliance with best practice, as well as providing a framework upon which to further develop its Anti-Fraud and Corruption Strategy.

4. Keeping Ahead

- 4.1 In order to try and stay one step ahead of the fraud to which the Council may be exposed, it is necessary to undertake a regular review of national developments and strengthen systems and procedures. Key sources of information that are used to inform the ongoing continuous improvement of the Anti-Fraud Strategy are:
- National Audit Office Publications
 - HM Treasury Publications
 - National Anti-Fraud Network
 - South and West Yorkshire Fraud Group.
- 4.2 The Council takes part in the National Fraud Initiative, as required under Part 6 of the Local Audit and Accountability Act 2014. This involves submitting data from the Council's systems to the Public Sector Fraud Authority, where it is matched against data from other public bodies to help detect potential fraud.
- 4.3 The Public Sector Fraud Authority returns matched data to the Council, which is then reviewed to identify and address any instances of fraud, overpayment or error.

5. Reporting of Suspected Fraud and Corruption

- 5.1 This strategy is incorporated into all employees' terms of employment and specified in Appendix 5a of the Employees Code of Official Conduct.
- 5.2 Anyone who suspects a fraud in the workplace, including fraud perpetrated by Council contractors, or who receives information from an external source regarding fraud, should **make an immediate note of all relevant details, including:**
- ✓ The date and time of the event.
 - ✓ A record of conversations relating to the issue (including telephone conversations).
 - ✓ The names of persons present (or description if the name is not known).
 - ✓ Other details as appropriate, for example for vehicles the type, colour, registration etc.

They should also:

- ✓ Report any suspicions as rapidly as possible together with the relevant details to an appropriate level of authority and experience. This can either be
 - a line manager **OR**
 - the Internal Audit Service on Ext 23282 **OR**
 - the s151 Officer on Ext 22046 **OR**
 - the Head of Legal Services on Ext 23661 **OR**
 - the Chief Executive on Ext 22770.

Alternatively, any suspicions may be put in writing to the **Head of Internal Audit, Riverside House, Main Street, Rotherham, S60 1AE**, with the envelope marked **"CONFIDENTIAL – TO BE OPENED BY THE ADDRESSEE ONLY"**.

Anyone suspecting fraud **should not:**

- ✗ Confront or accuse any suspected culprit directly.
- ✗ Try to investigate the matter themselves.
- ✗ Discuss their suspicions with anyone else other than the appropriate level of authority
- ✗ Be afraid to report a matter on the basis that any suspicions may be groundless; all reports will be treated on the basis that they are made in good faith.

6. Whistleblowing Arrangements

- 6.1 The best fraud fighters are the staff and clients of local authorities. To ensure that they are supported to do the right thing, a comprehensive, management led, anti-fraud and corruption culture needs to be maintained, including clear whistleblowing arrangements. The Council has a Whistleblowing and Serious Misconduct Policy which includes details of a confidential email address and phone hotline, so that staff can report any concerns.
- 6.2 A person who wishes to report a suspected serious wrongdoing under the whistleblowing policy should do so by:-

E-mail to: whistleblowing@rotherham.gov.uk

Telephone: Whistleblowing Hotline 01709 822400 where a recorded message can be left.

Post to:- Whistleblowing,
c/o Head of Legal Services,
Rotherham Metropolitan Borough Council,
Riverside House,
Main Street,
ROTHERHAM
S60 1AE

Setting out the following information:-

- Name: (unless they wish to be anonymous)
- Contact details (unless they wish to be anonymous)
- Who has committed the alleged serious wrongdoing?
- What is the nature of the alleged serious wrongdoing?

Alternatively, a person wishing to report any suspected wrong doing may contact any of the four Whistleblowing Officers who are:

- Head of Legal Services – Tel: 01709 823661, bal.nahal@rotherham.gov.uk
- S151 Officer – Tel: 01709 822046, judith.badger@rotherham.gov.uk
- Head of Internal Audit – Louise Ivens Tel: 01709 823282, louise.iven@rotherham.gov.uk
- Assistant Director of Human Resources, lynsey.linton@rotherham.gov.uk

The Whistleblowing Officers are responsible for the oversight and operation of the Whistleblowing Policy, once a disclosure has been received by the Council.

Further, a person wishing to report any suspected wrongdoing may do so by contacting the Chief Executive as below, providing the information as set out above:

- Chief Executive – Tel: 01709 822770

6.3 Council employees are also entitled to make a Protected Disclosure, under the Council's Whistleblowing Policy, through their manager, if they feel confident in approaching their manager to report a concern or allegation of serious wrongdoing that falls under this policy. The manager must follow the obligation of confidentiality, but must, as soon as possible, and no later than 2 working days after receiving the Protected Disclosure, log the disclosure in accordance with 5.2 above, and then confirm to the employee concerned, in writing or email, that this matter has been recorded.

6.4 The Council prefers anyone raising any suspicions not to provide information anonymously as it may be necessary for them to provide further information. However, all anonymous information that is received will be investigated. All reported suspicions will be dealt with sensitively and confidentially.

6.5 In the event that an employee does not feel comfortable in making a disclosure internally to Council officers, they are entitled to also make a Protected Disclosure in a number of other different ways:-

- Local Councillors - Details of how to contact them and surgery hours are on the Council's website www.rotherham.gov.uk;
- Grant Thornton - the Council's External Auditors. They are completely independent from the Council and can be contacted on 0113 245 5514 or by writing to them at:-

Grant Thornton UK LLP,
No 1 Whitehall Riverside
Whitehall Road
Leeds
LS1 4BN

- Relevant professional bodies;
- Solicitors;
- South Yorkshire Police - Telephone: 101;
- PROTECT - An independent authority which seeks to ensure that concerns about malpractice are properly raised and addressed in the workplace. PROTECT can provide confidential advice at any stage about how to raise a concern about fraud or other serious malpractice in the workplace. PROTECT can be contacted by telephone on 020 3117 2520. Contact details are on their website at <https://protect-advice.org.uk/>
- By contacting the relevant prescribed person on the list at:
[Whistleblowing: list of prescribed people and bodies - GOV.UK \(www.gov.uk\)](http://www.gov.uk)

- 6.6 Concerns about a child safeguarding issue, e.g. that a child may have suffered harm, neglect or abuse, can be reported to the Children's Social Care Service on 01709 336080; or in an emergency contact South Yorkshire Police direct.
- 6.7 Adult safeguarding concerns can be reported to the Adult Care Service on 01709 822330, or in an emergency contact South Yorkshire Police direct.

7. Investigation of Suspected Fraud and Corruption

- 7.1 The responsibility for the prevention of fraud, other irregularities and error rests with management. Internal Audit is responsible for reporting to management on areas of weakness and deficiencies in internal controls and financial systems, together with investigating circumstances where occurrence of fraud is suspected.
- 7.2 Once management has discovered, or suspected, a fraud Internal Audit should be notified immediately.
- 7.3 When Internal Audit discovers or suspects a fraud, management of the relevant department will be contacted to discuss and agree on how the matter will be investigated. The Strategic Director Finance and Customer Services will be notified of all frauds and the Chief Executive briefed regarding significant issues.
- 7.4 Where the matter involves employees of the Council it will be necessary to tie the investigation into the Council's Disciplinary Procedure and it will be appropriate to consult with a Human Resource Service Manager to discuss procedures for possible suspension of the employee pending further investigation.
- 7.5 Members shall be informed of any investigation into Council affairs that requires reporting to the External Auditor as soon as is practical without prejudicing the investigation.
- 7.6 The objectives of any investigation shall be to:
- ✓ Prove or disprove the original suspicions of fraud.
 - ✓ Provide evidence in an appropriate format to substantiate proven cases of fraud.
 - ✓ Implement appropriate controls to prevent a recurrence of the incident.
- 7.7 The investigation should be conducted by Internal Audit in conjunction with management of the department in the following manner:
- ✓ Secrecy and confidentiality shall be maintained at all times.
 - ✓ An early decision may be required, in consultation with Human Resources, on whether to suspend an employee to ensure evidence is not tampered with, subject to the proviso that the suspension does not prejudice the outcome of the investigation.
 - ✓ All documentation and evidence that is relevant to the investigation should be requisitioned and secured at an early stage by either management or Internal Audit. Evidence and relevant information should be properly documented, considered and evaluated and returned on the conclusion of the investigation.

- 7.8 Interviews with potential perpetrators of fraud will normally be held both at the beginning and at the end of an investigation. However, this procedure may be subject to alteration dependent upon circumstances. Interviews will be held in accordance with the Council's disciplinary procedure and, in cases where the person(s) under investigation are employees of the Council, they will be allowed to have a work colleague, friend, or trade union representative present.
- 7.9 Once a decision has been reached after interviewing the suspect, the following further matters will need to be considered:
- Involvement of Police: the Council should always have a consistent and fair approach to the involvement of the Police in proven cases of fraud and corruption. The question of Police involvement should be discussed by the relevant Strategic Director, the Strategic Director Finance and Customer Services, the Head of Internal Audit and the Assistant Director – HR and OD. The Chief Executive should then be informed of the decision reached. In appropriate cases the Police will be notified, in order for them to investigate and determine with the Crown Prosecution Service whether any prosecution will take place.
 - Informing the External Auditor: the External Auditor should always be informed of the outcome of all fraud investigations as required to fulfil their role relating to fraud.
 - Review of Systems - where a fraud has occurred as a result of weaknesses in existing systems, then steps must be taken to remedy the problem to prevent recurrence.
 - Insurance / Recovery of Losses incurred: Chief Officers shall take appropriate action to ensure that the losses incurred by the Council are minimised including:
 - (i) Recovering losses directly from the perpetrator of the fraud.
 - (ii) Recovery from an employee's contributions to the Superannuation Fund, where appropriate.
 - (iii) Claiming against the Council's insurance policy.
- 7.10 Attempts of cyber-crime or fraud by organised criminals are investigated nationally by the Police and reported to Action Fraud by Internal Audit. Action Fraud Alert is provided by the National Fraud Intelligence Bureau which is run by the City of London Police as a national service.

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Anti-Fraud & Corruption Strategy

A guide to the Council's approach to preventing fraud and corruption and investigating any suspected cases.

September 2024⁴⁵

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- 5. Reporting of Suspected Fraud and Corruption**
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1. Purpose and Objectives of this Document.

- 1.1 The purpose of this document is to outline the strategy for counter fraud and corruption work within RMBC. Whilst the term 'anti-fraud' is used in the document, the strategy also covers anti-theft and anti-corruption measures, including bribery.
- 1.2 The key objectives of this anti-fraud strategy are to maintain minimal losses through fraud and corruption and embed the management of fraud risk within the culture of the organisation. These objectives will be achieved by ongoing revision and implementation of a plan of action, based on a fraud self-assessment against the Fighting Fraud and Corruption Locally checklist.

2. What is Fraud and Corruption?

Fraud

- 2.1 The Fraud Act 2006 came into force on 15th January 2007 as a response to the recommendations of the Law Commission Report 'Fraud' published in 2002. The Act repeals the deception offences enshrined in the 1968 and 1978 Theft Acts and replaces them with a single offence of fraud which can be committed in three separate ways: -

- False representation.
- Failure to disclose information where there is a legal duty to do so.
- Abuse of position.

The Act also created four new offences of: -

- Possession of articles for use in fraud.
- Making or supplying articles for use in fraud.
- Obtaining services dishonestly.
- Participating in fraudulent business.

- 2.2 CIPFA defines fraud as "the intentional distortion of financial statements or other records by persons internal or external to the organisation which is carried out to conceal the misappropriation of assets or otherwise for gain".

Theft

- 2.3 Theft is defined in the 1968 Theft Act:-

'A person shall be guilty of theft if he dishonestly appropriates property belonging to another with the intention of permanently depriving the other of it'.

Corruption

- 2.4 The HM Government Anti-Corruption Strategy states that there is no universally accepted definition of corruption, but it is generally understood to involve the abuse of office and position to benefit a third party (an individual, business or other organisation), in return for payment or other reward. These features are captured in Transparency International's definition: *"The misuse of entrusted power for personal gain."*

Bribery

2.5 A bribe is:

“A financial or other advantage that is offered or requested with the intention of inducing or rewarding the improper performance of a relevant function or activity, or with the knowledge or belief that the acceptance of such an advantage would constitute the improper performance of such a function or activity” [CIPFA].

2.6 The Bribery Act 2010 replaced the common law offences of offering or accepting a bribe with two statutory offences (S1 and S2). The Act also created two further offences: namely that of bribing or attempting to bribe a foreign official (S6) and being a commercial organisation failing to prevent bribery (S7). An S7 offence can only be committed by a commercial organisation.

2.7 The ‘Corruption Acts 1889 to 1916’ were repealed in their entirety. Wider offences were created by the Act which mean that the more specific offences created by the old Acts serve no practical purpose. Other statutes less relevant to Local Authorities were repealed or amended by the Act and a full list is in one of the schedules of the Act.

3. Objectives of the Strategy

3.1 The Council’s objectives for its ~~A~~anti-~~F~~fraud and ~~C~~orruption ~~S~~strategy are to maintain minimal losses through fraud and corruption and further embed management of fraud risk within the culture of the organisation. The intention is to achieve this by implementing the CIPFA Code of Practice for Managing the Risk of Fraud and Corruption which states that the foundations of an effective anti-fraud framework comprise five key elements:

- Acknowledge the responsibility for counter fraud and corruption.
- Identify the fraud and corruption risks.
- Develop an appropriate counter fraud and corruption strategy.
- Provide resources to implement the strategy.
- Take action in response to fraud and corruption.

3.2 Internal Audit completes an annual self-assessment against the CIPFA supported Fighting Fraud & Corruption checklist. A fraud and corruption action plan is then produced to indicate actions that will be taken to ensure compliance with the checklist. Completion of the self-assessment exercise helps the Council demonstrate substantial compliance with best practice, as well as providing a framework upon which to further develop its Anti-Fraud and Corruption Strategy.

4. Keeping Ahead

4.1 In order to try and stay one step ahead of the fraud to which the Council may be exposed, it is necessary to undertake a regular review of national developments and strengthen systems and procedures. Key sources of information that are used to inform the ongoing continuous improvement of the Anti-Fraud Strategy are:

- National Audit Office Publications
- HM Treasury Publications
- National Anti-Fraud Network
- South and West Yorkshire Fraud Group.

4.2 The Council takes part in the National Fraud Initiative, as required under Part 6 of the Local Audit and Accountability Act 2014. This involves submitting data from the Council's systems to the Public Sector Fraud Authority, where it is matched against data from other public bodies to help detect potential fraud.

4.3 The Public Sector Fraud Authority returns matched data to the Council, which is then reviewed to identify and address any instances of fraud, overpayment or error.

5. Reporting of Suspected Fraud and Corruption

5.1 This strategy is incorporated into all employees' terms of employment and specified in Appendix 5a of the Employees Code of Official Conduct.

5.2 Anyone who suspects a fraud in the workplace, including fraud perpetrated by Council contractors, or who receives information from an external source regarding fraud, should **make an immediate note of all relevant details, including:**

- ✓ The date and time of the event.
- ✓ A record of conversations relating to the issue (including telephone conversations).
- ✓ The names of persons present (or description if the name is not known).
- ✓ Other details as appropriate, for example for vehicles the type, colour, registration etc.

They should also:

- ✓ Report any suspicions as rapidly as possible together with the relevant details to an appropriate level of authority and experience. This can either be
 - a line manager **OR**
 - the Internal Audit Service on Ext 23282 **OR**
 - the s151 Officer on Ext 22046 **OR**
 - the Head of Legal Services on Ext 23661 **OR**
 - the Chief Executive on Ext 22770.

Alternatively, any suspicions may be put in writing to the **Head of Internal Audit, Riverside House, Main Street, Rotherham, S60 1AE**, with the envelope marked **"CONFIDENTIAL – TO BE OPENED BY THE ADDRESSEE ONLY"**.

Anyone suspecting fraud **should not:**

- ✗ Confront or accuse any suspected culprit directly.
- ✗ Try to investigate the matter themselves.
- ✗ Discuss their suspicions with anyone else other than the appropriate level of authority
- ✗ Be afraid to report a matter on the basis that any suspicions may be groundless; all reports will be treated on the basis that they are made in good faith.

6. Whistleblowing Arrangements

- 6.1 The best fraud fighters are the staff and clients of local authorities. To ensure that they are supported to do the right thing, a comprehensive, management led, anti-fraud and corruption culture needs to be maintained, including clear whistleblowing arrangements. The Council has a Whistleblowing and Serious Misconduct Policy which includes details of a confidential email address and phone hotline, so that staff can report any concerns.
- 6.2 A person who wishes to report a suspected serious wrongdoing under the whistleblowing policy should do so by:-

E-mail to: whistleblowing@rotherham.gov.uk

Telephone: Whistleblowing Hotline 01709 822400 where a recorded message can be left.

Post to:- Whistleblowing,
c/o Head of Legal Services,
Rotherham Metropolitan Borough Council,
Riverside House,
Main Street,
ROTHERHAM
S60 1AE

Setting out the following information:-

- Name: (unless they wish to be anonymous)
- Contact details (unless they wish to be anonymous)
- Who has committed the alleged serious wrongdoing?
- What is the nature of the alleged serious wrongdoing?

Alternatively, a person wishing to report any suspected wrong doing may contact any of the ~~four~~three Whistleblowing Officers who are:

- Head of Legal Services – Tel: 01709 823661, bal.nahal@rotherham.gov.uk
- S151 Officer – Tel: 01709 822046, judith.badger@rotherham.gov.uk
- Head of Internal Audit – Louise Ivens Tel: 01709 823282, louise.iven@rotherham.gov.uk
- Assistant Director of Human Resources, lynsey.linton@rotherham.gov.uk

The ~~three~~ Whistleblowing Officers are responsible for the oversight and operation of the Whistleblowing Policy, once a disclosure has been received by the Council.

Further, a person wishing to report any suspected wrongdoing may do so by contacting the Chief Executive as below, providing the information as set out above:

- Chief Executive – Tel: 01709 822770

- 6.3 Council employees are also entitled to make a Protected Disclosure, under the Council's Whistleblowing Policy, through their manager, if they feel confident in approaching their manager to report a concern or allegation of serious wrongdoing that falls under this policy. The manager must follow the obligation of confidentiality, but must, as soon as possible, and no later than 2 working days after receiving the Protected Disclosure, log the disclosure in accordance with 5.2 above, and then confirm to the employee concerned, in writing or email, that this matter has been recorded.
- 6.4 The Council prefers anyone raising any suspicions not to provide information anonymously as it may be necessary for them to provide further information. However, all anonymous information that is received will be investigated. All reported suspicions will be dealt with sensitively and confidentially.
- 6.5 In the event that an employee does not feel comfortable in making a disclosure internally to Council officers, they are entitled to also make a Protected Disclosure in a number of other different ways:-

- Local Councillors - Details of how to contact them and surgery hours are on the Council's website www.rotherham.gov.uk;
- Grant Thornton - the Council's External Auditors. They are completely independent from the Council and can be contacted on 0113 245 5514 or by writing to them at:-

Grant Thornton UK LLP,
No 1 Whitehall Riverside
Whitehall Road
Leeds
LS1 4BN

- Relevant professional bodies;
- Solicitors;
- South Yorkshire Police - Telephone: 101;
- PROTECT - An independent authority which seeks to ensure that concerns about malpractice are properly raised and addressed in the workplace. PROTECT can provide confidential advice at any stage about how to raise a concern about fraud or other serious malpractice in the workplace. PROTECT can be contacted by telephone on 020 3117 2520. Contact details are on their website at <https://protect-advice.org.uk/>
- By contacting the relevant prescribed person on the list at:
[Whistleblowing: list of prescribed people and bodies - GOV.UK \(www.gov.uk\)](http://www.gov.uk/government/uploads/system/uploads/attachment_data/file/346222/Whistleblowing_list_of_prescribed_people_and_bodies.pdf)

- 6.6 Concerns about a child safeguarding issue, e.g. that a child may have suffered harm, neglect or abuse, can be reported to the Children's Social Care Service on 01709 336080; or in an emergency contact South Yorkshire Police direct.
- 6.7 Adult safeguarding concerns can be reported to the Adult Care Service on 01709 822330, or in an emergency contact South Yorkshire Police direct.

7. Investigation of Suspected Fraud and Corruption

- 7.1 The responsibility for the prevention of fraud, other irregularities and error rests with management. Internal Audit is responsible for reporting to management on areas of weakness and deficiencies in internal controls and financial systems, together with investigating circumstances where occurrence of fraud is suspected.
- 7.2 Once management has discovered, or suspected, a fraud Internal Audit should be notified immediately.
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Anti-Fraud, & Corruption Policy

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- 3. Anti-Fraud and Corruption Policy.**
- 4. How the Council Currently Manages the Risk of Fraud and Corruption.**

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Key Controls
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1. Introduction.

Context

- 1.1 Fraud affects the UK across all sectors and causes significant harm. The Annual Fraud Indicator 2023 published by Peters & Peters Solicitors in conjunction with national audit, tax advisory and risk firm Crowe and the University of Portsmouth Centre for Cybercrime and economic Crime, indicated:-
 - Private sector losses are estimated at £157.8 billion, from just £14 billion in 2017
 - Public sector fraud losses amount to about £50.2 billion
 - Frauds committed directly against individuals, including marketing fraud and identity fraud, is around £8.3 billion
 - The total cost of fraud has risen from about £190 billion in 2017 to almost £219 billion in 2023.
- 1.2 The Council employs around 68900 staff and spends around £819700m per year. The Council both commissions and provides a wide range of services to individuals and households, working with a range of many other private and public and voluntary sector organisations. The size and nature of our services, as with any other large organisation, mean that there is an ever-present risk of loss due to fraud and corruption, from sources both internal and external.
- 1.3 RMBC takes a responsible, long-term view of the need to continuously develop anti-fraud initiatives and maintain its culture of anti-fraud awareness.
- 1.4 The Council expects all Councillors, employees, consultants, contractors and service users to be honest, and to provide any information, help and support the Council needs to prevent and detect fraud and corruption.

Links to Strategic Objectives

- 1.5 The Council developed a Council Plan for 20252/203025 and the Cabinet continues to work to ensure Council decisions reflect the concerns of local people and the needs of local communities.
- 1.6 An effective Anti-Fraud and Corruption Policy and Strategy is a critical component of the Council's scrutiny and governance framework and will support partnership objectives to create safe and healthy communities.
- 1.7 The Council recognises that it is important that its policy is deliverable and clearly links to operational considerations. Our approach is articulated in the Council's Anti-Fraud and Corruption Strategy, which is focused on identifying, delivering and monitoring outcomes, and an action plan which includes practical measures which ensures the Council's Policy is turned into practice.

2. Background – Principles of Public Life.

2.1 The Nolan Report relating to the Principles of Public Life published in 1997 defined seven general principles that should underpin public life. These were subsequently incorporated by the Government into the “Relevant Authorities (General Principles) Order 2001”. The Council expects both members and employees to follow these principles when carrying out their roles and responsibilities:-

- **Selflessness.** Holders of public office should act solely in terms of the public interest.
- **Integrity.** Holders of public office must avoid placing themselves under any obligation to people or organisations that might try inappropriately to influence them in their work. They should not act or take decisions in order to gain financial or other material benefits for themselves, their family, or their friends. They must declare and resolve any interests and relationships.
- **Objectivity.** Holders of public office must act and take decisions impartially, fairly and on merit, using the best evidence and without discrimination or bias.
- **Accountability.** Holders of public office are accountable to the public for their decisions and actions and must submit themselves to the scrutiny necessary to ensure this.
- **Openness.** Holders of public office should act and take decisions in an open and transparent manner. Information should not be withheld from the public unless there are clear and lawful reasons for so doing.
- **Honesty.** Holders of public office should be truthful.
- **Leadership.** Holders of public office should exhibit these principles in their own behaviour. They should actively promote and robustly support the principles and be willing to challenge poor behaviour wherever it occurs.

2.2 The Council is fully committed to ensuring that it carries out its day-to-day operations in accordance with the principles of good Corporate Governance, including integrity, openness and accountability. These principles require a culture within the Council that is based upon honesty, where accountability is clear and where decisions and behaviours can be challenged.

2.3 An Anti-Fraud and Corruption Policy is an essential element of such a culture and signifies the Council’s expectation that elected Members and employees at all levels will lead by example in ensuring adherence to legal requirements, rules, procedures and practices.

3. Anti-Fraud and Corruption Policy.

3.1 The Council is determined to prevent and eliminate all fraud and corruption affecting itself, regardless of whether the source is internally or externally based. Our strategy to reduce fraud is based on deterrence, prevention, detection, investigation, sanctions and redress within an over-riding anti-fraud culture. We will promote this culture across all our service areas and within the community as a whole. One pound lost to fraud means one pound less for public services. Fraud is not acceptable and will not be tolerated.

3.2 The Council takes a holistic approach to anti-fraud measures. Fraud prevention and system security is an integral part of the development of new systems and ongoing operations. Managers will consider the fraud threats and take advice where appropriate when implementing any financial or operational system.

3.3 To achieve this aim the Council will:-

- Identify the procedures to encourage Members, employees and the general public to report any suspicions of fraud and corruption in the knowledge that such reports will be treated confidentially and not result in discrimination against the person providing the information.
- Identify procedures and policies within the Council to encourage prevention.
- Promote detection.
- Determine the procedure for investigation and subsequent actions required following the conclusion of the investigation.

3.4 The Policy is designed to supplement existing Council policies and procedures including Financial and Procurement Procedure Rules, Codes of Conduct (Employees and Members) and the Disciplinary Procedure.

4. How the Council Manages the Risk of Fraud and Corruption.

4.1 The Council continues to experience a relatively low level of detected fraudulent and corrupt activity. Where such activity has been identified, prompt action has been taken to investigate and seek sanctions and redress. In its policies and procedures, the Council gives out the clear message that it will not tolerate any impropriety by employees, Members, consultants, contractors and service users.

4.2 The Council manages the risk of fraud and corruption in a number of ways:-

Internal Control Environment

4.3 The Council revises its Constitution annually incorporating responsibilities for decision making and rules of procedure. These procedures, together with detailed Financial and Procurement Procedure Rules, act as the framework for financial control within the Council. All officers are required to act in accordance with these rules and regulations when carrying out their duties.

4.4 The Council aims to have in place efficient and effective systems of control that as far as possible prevent potential fraudsters from exploiting weaknesses. The prime responsibility for maintaining such systems lies with service managers with support provided by the Council's Internal Audit function.

Key Controls

4.5 Corporate Governance best practice specifies that the following key controls should exist within an Authority committed to the prevention of financial irregularities:

- The Authority has an effective ~~A~~anti-~~F~~raud and ~~anti-C~~orruption policy and maintains a culture that will not tolerate fraud or corruption
- All Members and employees act with integrity and lead by example.
- Senior Managers are required to deal swiftly and firmly with those who defraud or attempt to defraud the Authority or who are corrupt.

- High standards of conduct are promoted amongst Members by the Standards Committee, including the provision of advice and relevant training on matters relating to the Code of Conduct.
- A Corporate, electronic Register of Interests is maintained to enable Members and employees to record any financial or non-financial interests that may bring about conflict with the Authority's interests.
- A Corporate, electronic, Register of Gifts and Hospitality is maintained to enable employees to record gifts and hospitality either received, or offered and declined, from the Authority's contractors and suppliers.
- Confidential Reporting ("Whistleblowing") procedures are in place and operate effectively.
- All relevant legislation is adhered to.
- The risk of theft, fraud and corruption is specifically considered as part of the Council's risk management processes.

4.6 The Council is fully committed to ensuring that the examples of best practice indicated above are an integral part of its operations.

Roles and Responsibilities

4.7 Members should:

- Be aware of situations of potential conflict of interest and should always declare any interests and also the receipt of gifts and hospitality valued in excess of £50 that are in any way related to the performance of their duties as an elected member of the Council. Examples of situations of potential conflict include letting of contracts to external suppliers, planning and land issues. Declarations should be made on the on-line form which is managed centrally by the Corporate Support Unit. Members' conduct and decisions should always be seen to be impartial together with an obligation to ensure that confidential information is not improperly disclosed to others.

4.8 Strategic Directors will:

- Ensure that all suspected financial irregularities or financial impropriety that are brought to their attention are reported to the Head of Internal Audit.
- Instigate the Authority's disciplinary procedures where the outcome of an audit investigation indicates improper behaviour.
- Ensure that all Declarations of Interest and entries in the Gifts and Hospitality Register are reviewed (and where applicable, a risk assessment has been undertaken) by Line Managers / Senior Managers.
- Ensure staff dealing with financial systems including cash handling and payment systems (cashier / payroll / creditors etc) are appropriately trained.
- Ensure that as far as possible all new employees, regardless of type of employment contract, have their honesty and integrity verified by authenticated written references and qualifications checks. In circumstances where potential employees are working with children and vulnerable members of society that Disclosure and Barring Service [DBS] checks are undertaken.

4.9 The Head of Internal Audit will:

- Develop and maintain an Anti-Fraud and Corruption Policy and Strategy.
- Evaluate and give an annual opinion on the adequacy and effectiveness of internal control arrangements.

4.10 Employees should:

- Always be alert to the possibility of theft, fraud and corruption occurring in the workplace and be aware of the mechanisms available for reporting such issues to management within the Authority.
- Comply with the Council's Code of Official Conduct together with any additional code relating to their professional qualifications.
- Act in accordance with Financial and Procurement Procedure Rules.
- ~~Declare any interests and offers of gifts and hospitality that are in any way related to the performance of their duties of employment at the Council. Both the Register of Interests and Gifts and Hospitality Register are electronic and they are managed corporately.~~ ~~by the Corporate Support Unit.~~

Policies, Procedures and Codes

4.11 This Policy is designed to supplement existing Council policies, which form the key building block in the Council's anti-fraud and corruption governance arrangements:

- Financial and Procurement Procedure Rules
- Anti-Money Laundering Policy
- Whistleblowing and Serious Misconduct Policy
- Employee Code of Conduct
- Members Code of Conduct.
- Regulation of Investigatory Powers Act Policy

4.12 These policies provide a framework within which the organisation operates. Having clear policies ensures clarity about the appropriate course of action in any given event. The policies ensure that a consistent and fair approach is taken during any investigations regarding suspected fraud or corruption; this is of particular importance where referral to the Police and Crown Prosecution Services is deemed appropriate.

Internal Audit Activity

4.13 The audit plan provides for reviews of financial and management systems, whether computerised or manual, on a risk assessed basis. Auditors are required to be alert to the risk of fraud at all times in all their work.

4.14 The plan includes provision for Anti-Fraud ~~pro~~active work ~~jects~~ and investigations into suspected fraud to be carried out.

4.15 Internal Audit co-ordinates the National Fraud Initiative (NFI) exercise within RMBC. This is a biennial data-matching exercise that helps detect and prevent fraud and overpayments from the public purse across the UK. The NFI matches data across organisations and systems to help public bodies identify fraud and overpayments. In addition, there are annual exercises examining the Electoral Roll and Single Person Discounts.

4.16 Internal Audit meet with other South and West Yorkshire local authorities to share information on fraud risks and best practice.

Review

- 4.17 The Council's arrangements are kept up to date by checking against best practice guidance including the CIPFA Code of Practice on Managing the Risk of Fraud and Corruption and Fighting Fraud and Corruption Locally.

Self Assessment against the Fighting Fraud and Corruption Locally Checklist (2025/26)

	Checklist	Details of Compliance	Action Required
1	The local authority has made a proper assessment of its fraud and corruption risks, has an action plan to deal with them and regularly reports to its senior Board and its members.	<p>A fraud risk assessment detailing risks, (including fraud and corruption) in services across all Directorates within the Council has been compiled. This notes Risk; Detail and Effect and is then split between Money Laundering; Bribery; Cyber Fraud; HR & Payroll; Financial; Procurement and Directorate specific fraud risks.</p> <p>The risk assessment is being updated.</p> <p>An annual assessment of the council's fraud and corruption arrangements is undertaken, (previously this has been against the Cipfa Code of Practice on Managing Fraud and Corruption) which is then reported to the Audit Committee.</p>	We will update the directorate and corporate wide fraud risk assessment working with the Council's risk champions, and examine the results as part of the annual internal audit planning exercise.
2	The local authority has undertaken a fraud risk assessment against the risks and has also undertaken horizon scanning of future potential fraud and corruption risks. This assessment includes the understanding of the harm that fraud may do in the community.	<p>The Head of Internal Audit consider all risks while developing the audit plan, which includes discussions with all Directorates within the Council.</p> <p>Horizon scanning is continuous during the planning and scoping of individual audits. We are a member of the Yorkshire Fraud Investigators Group where fraud risks and developments are discussed.</p>	

	Checklist	Details of Compliance	Action Required
3	There is an annual report to the audit committee, or equivalent detailed assessment, to compare against FFCL 2020 and this checklist.	An annual report is presented to Audit Committee and findings from the comparison against the FFCL checklist will generate an action plan which is included in the Audit Committee papers.	
4	The relevant portfolio holder has been briefed on the fraud risks and mitigation.	<p>The Audit Committee receives the annual Audit Fraud & Corruption Report.</p> <p>The Cabinet member for Finance will be briefed on the Anti Fraud and Corruption Policy and Strategy.</p>	The reporting of the fraud risks and mitigation will be strengthened over the year and a more comprehensive report will be brought to the September 2026 Audit Committee.
5	The audit committee supports counter fraud work and challenges the level of activity to ensure it is appropriate in terms of fraud risk and resources.	The Audit Committee annually agree the Anti-Fraud and Corruption Strategy and Policy and the review of the Council's arrangements against best practice.	
6	There is a counter fraud and corruption strategy applying to all aspects of the local authority's business which has been communicated throughout the local authority and acknowledged by those charged with governance.	<p>The Policy and Strategy are discussed annually at the Audit Committee.</p> <p>A copy of the Policy and Strategy is held on the intranet and is available to all Council staff.</p> <p>We remind staff of the Anti-Fraud and Corruption Strategy and Policy annually via the Chief Executives weekly Bulletins, to coincide with Fraud Awareness week in November.</p>	

	Checklist	Details of Compliance	Action Required
7	The local authority has arrangements in place that are designed to promote and ensure probity and propriety in the conduct of its business.	This is the Anti-Fraud and Corruption Strategy and Policy and supporting arrangements.	
8	The risks of fraud and corruption are specifically considered in the local authority's overall risk management process.	Fraud risks are routinely considered by Directorate Risk Champions whilst conducting individual Directorate's risk management process. Directorate risk registers are utilised to prepare the annual internal audit plan.	
9	Counter fraud staff are consulted to fraud-proof new policies, strategies and initiatives across departments and this is reported upon to committee.	Internal Audit are invited to sit on Project Boards / Groups to offer advice on guidance where new systems / procedural changes are being discussed. Details of this type of advisory work is included in the Internal Audit progress reports which are presented quarterly to the Audit Committee.	
10	Successful cases of proven fraud / corruption are routinely publicised to raise awareness.	Proven cases are rare within the Council, however, any cases proven in a court of law will be publicised via the Chief Executive's week bulletin to all staff and via the Council's public facing webpage where appropriate and via liaison with the Communications Team.	
11	The local authority has put in place arrangements to prevent and detect fraud and corruption and a mechanism for ensuring that this is effective and is reported to committee.	These arrangements are detailed in the Anti-Fraud, and Corruption Policy, specifically, Section 4.	

	Checklist	Details of Compliance	Action Required
12	<p>The local authority has put in place arrangements for monitoring compliance with standards of conduct across the local authority covering:</p> <ul style="list-style-type: none"> • codes of conduct (including behaviour for counter fraud, anti-bribery and corruption) • register of interests • register of gifts and hospitality. 	There are policies and procedures covering all topics and Internal Audit's annual audit planning processes includes risk assessing these areas, and periodically includes audits in these areas.	
13	The local authority undertakes recruitment vetting of staff prior to employment by risk assessing posts and undertaking the checks recommended in FFCL 2020 to prevent potentially dishonest employees from being appointed.	HR policies and procedures are in place to ensure pre-employment checks are carried out and Internal Audit's annual audit planning processes includes risk assessing these areas, and periodically includes audits in these areas.	
14	Members and staff are aware of the need to make appropriate disclosures of gifts, hospitality and business. This is checked by auditors and reported to committee.	There are specific policies and procedures to address gifts and hospitality and business interests. Internal Audit's annual audit planning processes includes risk assessing these areas, and periodically includes audits in these areas.	
15	There is a programme of work to ensure a strong counter fraud culture across all departments and delivery agents led by counter fraud experts.	The Audit Plan and Counter Fraud Plan is delivered by experienced Internal Audit Staff, 4 staff have fraud qualifications.	
16	There is an independent and up-to-date Whistleblowing Policy which is monitored for take-up and can show that suspicions have been acted upon without internal pressure.	There is a Whistleblowing Policy in place and processes in place to monitor action taken on referrals received. The Anti-Fraud and Corruption Strategy Section 6 and Anti-Fraud	

	Checklist	Details of Compliance	Action Required
		and Corruption Policy Section 4.11 reference the Whistleblowing Policy.	
17	Contractors and third parties sign up to the whistleblowing policy and there is evidence of this. There should be no discrimination against whistleblowers.	Council contracts require contractors to sign that they will adhere to the Council's Whistleblowing Policy. Section 3.2.7 in the contract document.	
18	Fraud resources are assessed proportionately to the risk the local authority faces and are adequately resourced.	Internal Audit's annual report details current resources within the Internal Audit Team and gives an opinion on whether resources are adequate to provide an annual audit opinion.	
19	There is an annual fraud plan which is agreed by committee and reflects resources mapped to risks and arrangements for reporting outcomes. This plan covers all areas of the local authority's business and includes activities undertaken by contractors and third parties or voluntary sector activities.	<p>The annual internal audit plan considers all risks, including that of fraud and corruption, across all directorates in the Council. Available resources are mapped against individual audits, and these are reported to Strategic Directors; Chief Executive and the Audit Committee.</p> <p>Resources are specifically allocated to Investigations; Anti-Fraud and Corruption Policy updates; proactive work and the National Fraud Initiative (NFI). The NFI being a proactive national data matching exercise to highlight possible fraud and corruption at an early stage.</p>	
20	Statistics are kept and reported by the fraud team which cover all areas of activity and outcomes.	The Internal Audit annual report, section 3.8, gives a summary of all anti-fraud and corruption work conducted throughout the year.	

	Checklist	Details of Compliance	Action Required
		The updated quarterly internal audit progress reports to the Audit Committee include details of any reports issued that relate to anti-fraud and corruption investigations.	
21	Fraud officers have unfettered access to premises and documents for the purposes of counter fraud investigation.	As per FFPRs Section 27.4, auditors have unfettered access to everything they require for the purposes investigating fraud and corruption.	
22	There is a programme to publicise fraud and corruption cases internally and externally which is positive and endorsed by the council's communications team.	The Council adopts a zero-tolerance stance to fraud and corruption, which is clearly conveyed in the Anti-Fraud and Corruption Policy (Section 3) and Anti-Fraud and Corruption Strategy (Section 3). Proven cases are rare within the Council, however, any cases proven in a court of law will be publicised via the Chief Executive's weekly bulletin to all staff and on the Council's external webpage where appropriate and by liaison with the Communications Team.	
23	All allegations of fraud and corruption are risk assessed.	Allegations of fraud & corruption are not risk assessed; it is the Council's policy to investigate all such cases.	
24	The fraud and corruption response plan covers all areas of counter fraud work: <ul style="list-style-type: none"> – prevention – detection – investigation 	The areas of counter fraud work are included in Section 3 of the Councils Anti-Fraud and Corruption Strategy, Section 3.	

	Checklist	Details of Compliance	Action Required
	<ul style="list-style-type: none"> – sanctions – redress. 		
25	The fraud response plan is linked to the audit plan and is communicated to senior management and members.	<p>The fraud plan is included in the annual Internal Audit plan, which is discussed and agreed at SLT and Audit Committee.</p> <p>All cases of suspected fraud are investigated.</p>	
26	Asset recovery and civil recovery are considered in all cases.	Asset and civil recovery are included in the Anti-Fraud and Corruption Strategy section 7.9.	
27	There is a zero-tolerance approach to fraud and corruption that is defined and monitored; and which is always reported to committee.	Anti- Fraud and Corruption Policy and Strategy supports the zero-tolerance approach. All investigations are reported to the Audit Committee.	
28	There is a programme of proactive counter fraud work which covers risks identified in assessment.	Resources are allocated in the Audit Plan for Counter Fraud work i.e. NFI and proactive pieces of work.	
29	The counter fraud team works jointly with other enforcement agencies and encourages a corporate approach and co-location of enforcement activity.	Internal Audit work where appropriate with the Police, Competition and Markets Authority (CMA), the National Anti Fraud Network and other Local Authorities.	
30	The local authority shares data across its own departments and between other enforcement agencies.	Where appropriate data is shared across directorates for example as part of the National Fraud Initiative, and with enforcement agencies. Information is shared at meetings with the Yorkshire Audit Groups to ensure any	

	Checklist	Details of Compliance	Action Required
		potential frauds/risk areas are identified and mitigated appropriately.	
31	Prevention measures and projects are undertaken using data analytics where possible.	We will continue to explore the use of data analytics and grow our knowledge and abilities in this area. We will continue to keep the Audit Committee appraised of our progress.	
32	The counter fraud team has registered with the Knowledge Hub so it has access to directories and other tools.	Members of the Internal Audit Team have registered with the Knowledge Hub.	
33	The counter fraud team has access to the FFCL regional network.	Members of the Internal Audit Team have access to information through the Yorkshire Fraud Investigators Group and the Yorkshire Heads of Internal Audit Group. In addition, the Head of Audit has access to information via the Public Sector Fraud Authority Community of Practice group, which is made up of central and local government fraud representatives.	

Public Report
Audit Committee

Committee Name and Date of Committee Meeting

Audit Committee – 25 September 2025

Report Title

Internal Audit Progress Report for the period 1st May to 31st July 2025 and Draft Audit Strategy 2025-28

Is this a Key Decision and has it been included on the Forward Plan?

No

Strategic Director Approving Submission of the Report

Judith Badger, Strategic Director of Finance and Customer Services

Report Author(s)

Louise Ivens, Head of Internal Audit

Tel: 01709 823282 Email: louise.iven@rotherham.gov.uk

Ward(s) Affected

Borough-Wide

Report Summary

This Progress Report provides the Committee with an up to date position on the Internal Audit Plan, a summary of Internal Audit work completed during the period 1st May to 31st July 2025 and the key issues that have arisen from it, along with the status of actions arising from audits. It also provides information regarding the performance of the Internal Audit function during the period and a review of the performance indicators that has taken place.

A Draft Audit Strategy 2025-28 has been developed in accordance with the Global Internal Audit Standards (UK Public Sector). The strategy sets out the vision, strategic objectives and initiatives and an action plan of how they will be delivered.

Recommendations

That the Audit Committee is asked to:

1. Note the Internal Audit work undertaken since the last Audit Committee, 1st May to 31st July 2025, and the key issues that have arisen from it.
2. Approve the performance objectives of Internal Audit and the actions being taken by audit management in respect of meeting the performance objectives.
3. Review and comment on the Draft Audit Strategy 2025-28.

List of Appendices Included

Appendix A – Internal Audit Progress report
Appendix B – 2025-26 Audit Plan progress
Appendix C – Summary of work completed since the last meeting
Appendix D – Internal Audit Performance Dashboard
Appendix E – Post audit questionnaire results
Appendix F – Quality Assurance and Improvement Action Plan
Appendix G – Draft Audit Strategy 2025-28

Background Papers

Accounts and Audit (England) Regulations 2015
Global Internal Audit Standards
Global Internal Audit Standards in the UK Public Sector (Application Note)
Code of Practice for the Governance of Internal Audit in UK Local Government

Consideration by any other Council Committee, Scrutiny or Advisory Panel

No

Council Approval Required

No

Exempt from the Press and Public

No

Internal Audit Progress Report for the period 1st May to 31st July 2025

1. Background

- 1.1 CIPFA guidance for Audit Committees in Local Authorities gives the Audit Committee a clear role in supporting the effectiveness of the internal audit process. This role is reflected in the Terms of Reference of the committee. To fulfil this role the committee receives updates on the work of internal audit including key findings, issues of concern and action in hand as a result of internal audit work. In addition, it receives information on performance relative to the audit plan.
- 1.2 The Global Internal Audit Standards (UK Public Sector) require that the Head of Internal Audit reports periodically to the Audit Committee. This is reflected in the Audit Charter which provides for Progress Reports to be presented to the Audit Committee regarding the audit plan and progress against it; resource requirements; the results of audit activities; the tracking of audit recommendations; and the performance of the audit team.
- 1.3 This report includes the position up to the end of July 2025 on the progress of the 2025/26 audit plan, the reports finalised between May and July 2025 and performance indicators for the team.

2. Key Issues

- 2.1 Internal Audit produced a risk-based Audit Plan for 2025/26 and presented it to the Audit Committee at its meeting on 11th March 2025. The Internal Audit Progress Report which gives an update on the work undertaken over the period is included at **Appendix A**. The audit plan is included at **Appendix B**.
- 2.2 Audit opinions and a brief summary of all audit work concluded since the last Audit Committee are set out in **Appendix C**. Nineteen audits have been finalised since the last Audit Committee. The performance indicators are included at **Appendix D**. Post audit questionnaires and results have been included in **Appendix E**. The Quality Assurance and Improvement Plan is included at **Appendix F**. The Draft Audit Strategy 2025-28 is included at **Appendix G**.

3. Options considered and recommended proposal

- 3.1 This report is presented to enable the Audit Committee to fulfil its responsibility for overseeing the work of Internal Audit. It provides a summary of Internal Audit work completed and the key issues arising from it for the period from 1st May to 31st July 2025 and information about the performance of the Internal Audit function during this period.

4. Consultation on proposal

- 4.1 The Internal Audit plan was produced after consultation with management teams. All Internal Audit reports referred to in this report have been discussed and agreed with management in the respective service areas.

5. Timetable and Accountability for Implementing this Decision

- 5.1 The Audit Committee is asked to receive this report at its 25th September 2025 meeting.

6. Financial and Procurement Advice and Implications

- 6.1 There are no direct financial or procurement implications arising from this report. The budget for the Internal Audit function is contained within the budget for the Finance and Customer Services Directorate.

7. Legal Advice and Implications

- 7.1 The provision of Internal Audit is a statutory requirement for all local authorities that is set out in the Accounts and Audit (England) Regulations 2015. These state:

“A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

- 7.2 Internal Audit also has a role in helping the Council to fulfil its responsibilities under s.151 of the Local Government Act 1972, which are:

“each local authority shall make arrangements for the proper administration of their financial affairs and shall secure that one of their officers has responsibility for the administration of those affairs”

8. Human Resources Advice and Implications

- 8.1 There are no direct Human Resources implications arising from the report.

9. Implications for Children and Young People and Vulnerable Adults

- 9.1 This document includes a report of progress against delivery of the Internal Audit Plan. A significant proportion of the Plan is devoted to the examination of risks facing Children and Young People’s Services and Adult Social Care.

10. Equalities and Human Rights Advice and Implications

- 10.1 There are no direct Equalities and Human Rights implications arising from this report.

11. Implications for CO₂ Emissions and Climate Change

- 11.1 There are no direct CO₂ and Climate Change implications arising from the report.

12. Implications for Partners

- 12.1 Internal Audit is an integral part of the Council's Governance Framework, which is wholly related to the achievement of the Council's objectives, including those set out in the Council Plan.

13. Risks and Mitigation

- 13.1 An effective Internal Audit Service helps to minimise the Council's exposure to risk.

Accountable Officer(s)

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This report is published on the Council's [website](#).

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Internal Audit Progress Report

1st May – 31st July 2025

1. Internal Audit Annual Plan

- 1.1 Internal Audit produced a risk-based Audit Plan for 2025/26 and presented it to the Audit Committee at its meeting on 11th March 2025. The plan is included at **Appendix B**.
- 1.2 As the year progresses, changes are made to the plan to reflect emerging risks and changing priorities. Additional work requested is added to the plan and is resourced either through contingency or through the removal or deferral of lower risk audits. The audits from the 2024-25 audit plan that have not yet been finalised have been included in the 2025-26 plan.

2. Audit work undertaken during the period resulting in an assurance opinion

- 2.1 Internal Audit provides an opinion on the control environment for systems or services which are subject to audit review. These are taken into consideration when forming our overall annual opinion on the Council's control environment. There are four possible levels of assurance for any area under examination, these being "substantial assurance", "reasonable assurance" "partial assurance" and "no assurance". Audit opinions and a brief summary of all audit work concluded since the last Audit Committee are set out in **Appendix C**. 19 audits have been finalised since the last Audit Committee.

3. Details of other Internal Audit activities undertaken not resulting in an assurance opinion

- 3.1 The table below sets out the work undertaken where audit have not issued an audit report with an opinion. This highlights the range of activities that we have also undertaken in the period.

Audit Work Completed	Details of Work Undertaken, and Assurance Provided
Signals grant	Grant claim validation which confirmed the income and expenditure were accurately reflected.
Bus Operators grant	Grant claim validation which gave assurance that the funds were spent in accordance with those intended.
School request for assistance	Internal Audit were requested to investigate financial concerns raised by a maintained school Headteacher following her return to school after a period of absence. The financial and management controls were reviewed and recommendations raised to enhance governance and financial oversight at the school.
Customer Services Liaison meeting	Participation in this regular meeting helps to ensure audit are informed of the latest areas that Customer Services are working on, and where audit may wish to focus on at an early stage before changes to systems or ways of working are implemented.
Audit Queries and Advice	We have received and responded to a number of queries and requests for advice from schools regarding asset inventory controls and general financial controls.

4. Anti-fraud and corruption work and investigations

- 4.1 In addition to the planned audit assurance work, Internal Audit also carries out unplanned responsive work and investigations into any allegations of fraud, corruption or other irregularity. There are two investigations ongoing.
- 4.2 The National Fraud Initiative (NFI) is a biannual data matching exercise conducted by the Cabinet Office. Matches were released in late December 2024 and January 2025. 7,418 matches have been released to date. As at 31st July 6,918 matches have been closed. The remainder of the matches will be reviewed during 2025/26.
- 4.3 The Public Sector Fraud Authority has been working to amend the Local Audit and Accountability Act 2014 and the Public Audit (Wales) Act 2004 through a Legislative Reform Order (LRO). This amendment will enable the NFI to resume the matching and sharing of adult social care data with local authorities. There has been a delay in the legislative commencement process, which relevant Parliamentary teams are actively working to progress. Once this has been resolved, the Council will be able to proceed with recommencing the matching of adult social care data within the NFI, starting with Residential Care Homes and Personal Budget (direct payments) data as set out in the NFI 2024/25 work programme. Once a formal data request is issued Internal Audit will work with the relevant services within the Council to obtain and provide the data.

5. Data analytics

- 5.1 Internal Audit have commenced the journey with enhanced data analytics. This work will allow the introduction of an agile form of auditing, in conjunction with the audit plan. The potential benefits that data analytics will bring will be a wider scope of assurance within defined audits in the audit plan, use in proactive counter fraud work, and with development, continuous auditing in some areas.
- 5.2 A menu of approaches and software will be required. The starting point is with a level of skills and expertise on MS Excel which will be enhanced. Detailed specifications will be developed to enable access to data in the most efficient and complete way, following assistance from colleagues in Digital Services. The aim, wherever possible, is to use any existing reports and data sets after the completion of independent verification and quality checks.
- 5.3 Work will commence on the areas identified in the 2025/26 Data Analytics Strategy over the summer period. The findings from the purchasing card review have been shared with Directorate Leadership Teams, along with a request for services to propose areas suitable for review under this new auditing approach.

6. Internal Audit Performance Indicators, Post Audit Questionnaires and the Quality Improvement and Performance Plan (QAIP)

- 6.1 The performance indicator results for the period are highlighted in **Appendix D**. These demonstrate good performance over all three indicators. Regarding audit plan completion, the team are finalising audits within the 2024/25 audit plan. The audits from the 2024-25 plan where a final report has not yet been issued have been carried forwards into the 2025-26 plan. Work has also commenced on the 2025/26 audit plan.
- 6.2 The results from the post audit questionnaires received over the period have been positive (**Appendix E**).
- 6.3 The updated QAIP Action Plan is attached at **Appendix F**. The major focus during this period was to continue to review our working practices against the new standards, identify appropriate training for the team and develop the Audit Strategy. As a consequence, the work surrounding fraud risk assessment is behind expected timescales.

7. Management Response to Audit Reports

- 7.1 Following the completion of audit work, draft reports are sent to or discussed with the responsible managers to obtain their agreement to the report and commitment to the implementation of recommendations. This results in the production of agreed action plans, containing details of implementation dates and the officers responsible for delivery. Draft reports are copied to the relevant Head of Service and Assistant Director and final reports are also sent to the Strategic Director, Chief Executive and the Leader.
- 7.2 Confirmation of implementation of audit recommendations is sought from service managers when the implementation date is reached. This is an automated reminder from the audit system, with alerts being sent out a week before the due date to the responsible manager and Head of Service. Overdue alerts are sent out weekly, copied into the Assistant and Strategic Director. Managers should access the audit system and provide an update on the action – either implemented (with evidence) or deferred.
- 7.3 Summary reports of outstanding actions are produced monthly and distributed to Strategic Directors. The status of all open recommendations is tabulated below:

	Open Recommendations & Priority			Total as of 31 July 2025	Total Deferred
	High	Medium	Low		
Directorate					
Adults, Housing and Public Health		3		3	
Assistant Chief Executive			4	4	
Children and Young People	5	4	4	13	
Finance and Customer Services	2	10	7	19	1

Regeneration and Environment	11	18	13	42	5
Total	18	35	28	81	6

7.4 The following table shows the movement between periods.

Directorate	Total as of 30 April 2025	Recommendations opened in period	Recommendations closed in period	Total as of 31 July 2025
Adults, Housing & Public Health	3	4	4	3
Assistant Chief Executive	0	4	0	4
Children and Young People	3	12	2	13
Finance and Customer Services	30	14	25	19
Regeneration & Environment	18	40	16	42
Total	54	74	47	81

8. Internal Audit Standards Update

- 8.1 From the 1 April 2025 the requirements of the Global Internal Audit Standards, the Application Note “Global Internal Audit Standards in the UK Public Sector” and the Code of Practice for the Governance of Internal Audit in UK Local Government apply to work on internal audit engagements commenced on or after this date.
- 8.2 CIPFA (the Relevant Internal Audit Standard Setter for local government) have stated that internal audit teams will not be expected to demonstrate full conformance on this date. They must work in accordance with the new standards from this date and by doing so will build up their conformance.
- 8.3 The new Internal Audit Standards are a standing item on Internal Audit’s fortnightly team meetings. A further self-assessment against the standards will be undertaken once the Chartered Institute of Public Finance and Accountancy releases the document, ahead of the External Quality Assessment. This is currently planned for the 17th – 28th November.
- 8.4 A Draft Audit Strategy 2025-28 has been developed in accordance with the Global Internal Audit Standards (UK Public Sector) and is attached at **Appendix G**. The strategy sets out the vision, strategic objectives and initiatives and an action plan of how they will be delivered. The strategy should align with the expectations of senior management and the Audit Committee. The Draft Strategy has been discussed with the Senior Leadership Team and is now brought to the Audit Committee for further consideration.

9. Review of Internal Audit performance objectives/indicators

9.1 The audit standards state that there should be a comprehensive set of targets which between them encompass all significant internal audit activities which includes obtaining stakeholder feedback. There are no mandatory performance indicators that internal audit should report upon.

9.2 The Global Internal Audit Standards require that:-

- The Chief Audit Executive (CAE) (the Head of Internal Audit at RMBC) must develop objectives to evaluate the internal audit function's performance. The CAE must consider the input and expectations of the Board (the Audit Committee at RMBC) and senior management (Senior Leadership Team at RMBC) when developing the performance objectives
- The CAE must develop a performance measurement methodology to assess progress toward achieving the functions objectives and to promote the continuous improvement of the internal audit function
- When assessing the internal audit function's performance, the CAE must solicit feedback from the board and senior management as appropriate
- The CAE must develop an action plan to address issues and opportunities for improvement
- The Board (Audit Committee at RMBC) must approve the internal audit function's performance objectives at least annually.

9.3 The Audit Charter which has been discussed at Senior Leadership Team and agreed at Audit Committee, defines the internal audit activity's purpose, authority and responsibility. The Charter also includes the 'Mandate', with Internal Audit being a statutory requirement for local authorities as set out in the Accounts and Audit (England) Regulations 2015 and Section 151 of the Local Government Act 1972. The performance objectives for audit are to:-

- Deliver risk-based and objective assurance on the adequacy and effectiveness of governance, risk management, and internal control systems
- Contribute to the achievement of the council's strategic goals by identifying areas for improvement
- Advise on internal control implications of system or process changes
- Recommend improvements to systems and processes to enhance efficiency, economy, and effectiveness
- Operate independently from management, with direct reporting to the Audit Committee
- Conform to the Global Internal Audit Standards (GIAS) and the CIPFA Code of Practice for internal audit in UK Local Government

9.4 The performance indicators to encompass the above objectives have been reviewed and the following is proposed:-

9.4.1 Draft reports issued within 15 working days of fieldwork being completed (target 90% actual 2024-25 93%)

Retain this indicator. This is considered to be a good indicator of how promptly the audit report has been compiled following the completion of audit testing and is important to ensure that any actions identified are highlighted to management in a timely manner.

9.4.2 Final reports issued within 5 working days of customer response, (target 90% actual 2024-25 97%)

Retain this indicator. This measures the timeliness between receiving final comments from the draft report and the issue of the final report. This is important to ensure that the final report is issued on a timely basis so that audit findings remain relevant and that the service can begin implementation of any action plans promptly.

9.4.3 Audits completed within planned time (target 90% actual 2024-25 79%)

Retain this indicator. This is considered to be a good indicator of performance in completing the audit work to the agreed time budget. Failure to achieve audits to planned timescales will increase the risk of failing to complete the wider assurance plan.

9.4.4 Audit plan progress

Since the review of performance indicators last year, a table at **Appendix C** now shows the progress of the internal audit plan delivery analysed by the number of plan assignments by directorate. These are assignments where a report is expected to be produced or where we are certifying grant claims. It does not include any consultative work, such as attending boards, that is reported in the other assurance work at **section 3.1**. It is proposed to retain the table setting out audit plan progress.

9.4.5 Client Satisfaction Survey responses

Value added by the audit is measured through the client satisfaction questionnaires that are issued following every final audit report. A more detailed information in the form of a graph, rather than a percentage satisfaction figure has been used over the last year. This is more open and transparent and should help to highlight where any improvements in the audit process are required. This is accompanied by any comments where written. Provision of the client satisfaction survey responses in the current format is proposed to be retained.

A questionnaire was developed in quarter 1 of 2025-26 for the Chief Executive, Strategic and Assistant Directors and the Chair of the Audit Committee to feedback their views on the audit service. This will be requested on an annual basis and the results will be included in the Annual Report.

9.4.6 Quality Assurance and Improvement Plan

Following the review of the indicators last year, the action plan and progress against it is included within each quarterly progress report. This includes the annual internal assessment against the audit standards and will include the results of the external assessment.

- 9.5 From a review of the performance indicators currently in place, and from reviewing those in use at other local authorities, it is considered that no further changes are required. This will be reviewed again next year.

Internal Audit Plan 2025/26

Adult Care, Housing and Public Health				
Total number of days 130				
Risk Register Ref	Council Plan Theme Ref	Title	Brief Description	Progress/ Qtr planned
ACHPH-R41 & 50	1	Health and Safety in Council Homes (Smoke and Carbon Monoxide).	Follow up audit of partial opinion.	In progress
	6	Procurement Governance (Contract Management)	Follow up audit of partial opinion.	Q3
ACHPH-R41 & 50	1	Health and Safety in Council Homes - Water Safety (Legionella).	Follow up audit of partial opinion.	Q4
SLT 40 ACHPH-R41 & 50	1	Health and Safety in Council Homes - Review of fire safety compliance	Cyclical review of key areas of health and safety compliance.	Q3
SLT 40 ACHPH-R41 & 50	1	Health and Safety in Council Homes - Review of asbestos compliance.	Cyclical review of key areas of health and safety compliance.	Q3-4
	6	Compliance with statutory tenancy processes.	Review of compliance with policy. A cyclical programme will be established to review granting tenancies, terminations, assignments, successions and mutual exchanges.	In progress
HR29	1	Handover arrangements of new build homes.	Assurance that all areas of H&S have been checked and addressed where appropriate before handing over the property to tenants.	Q3
SLT 38 ACHPH-R21	1, 3	Assistive Technology. (PSTN)	Review progress against the project implementation plan.	Q3
ACHPH-R21	1	Rothercare Follow Up	Follow up of partial opinion and assurance on new service delivery model.	Q2
ACI-R4	1	Safeguarding	(Deferred from 2024/25) A review of the processes for the receipt, triage and investigation of safeguarding enquiries from all sources.	Q2
ACI-R22	1	Community Dols	(Deferred from 2024/25).	Q2

Appendix B

			To provide assurance on the management of Dols cases following the increase in demand.	
	1	Drug and Alcohol	(Deferred from 2024/25). Review of drug and alcohol working partnerships including needs assessment and plans.	Q4
Assistant Chief Executive				
Total number of days 55				
Risk Register Ref	Council Plan Theme Ref	Title	Brief Description	Progress/ Qtr planned
HR 16	6	Corporate Health and Safety	TBC following review of arrangements by new Head of Service.	Q3/4
HR 05	6	Agency Staff	TBC, areas for consideration for audit include: <ul style="list-style-type: none"> • Appointments process • Monitoring and Review • Policy/procedure not being followed for any areas outside of new contract (eg for specialist areas). • Suppliers onboarded only providing IR35 engagements 	Q3/4
HR 12	6	Gifts and Hospitality (Employees)	Review to provide assurance that: - <ul style="list-style-type: none"> • Staff are aware of the Council's Code of Conduct and their responsibility to declare gifts and hospitality. • Monitoring arrangements are in place with appropriate action taken where necessary. 	Q4
Childrens and Young People's Services				
Total number of days 70				
Risk Register Ref	Council Plan Theme Ref	Title	Brief Description	Progress/ Qtr planned
	2	S17 payments and reduction in cash payments project (2024-25)	Review of the need, authorisation and delivery of the S17 funds to clients and compliance with the policy.	Draft report

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EI 13	2	Crowden Outdoor Education Centre	Assurance regarding the financial management arrangements including that all services are being charged for.	In progress
	2	Schools assurance	Approach to be determined but will include at least one audit visit to a school.	Q3
EI 01 EH 09	2	Elective Home Education	Review the monitoring and reporting arrangements against statutory guidance published In August 2024.	Q3
Finance and Customer Services				
Total number of days 145				
Risk Register Ref	Council Plan Theme Ref	Title	Brief Description	Progress/ Qtr planned
FCS 24	6	Water safety (legionella) Follow up	Follow up audit of partial opinion	Q4
FCS 23	6	Building Security Follow up	Follow up audit of partial opinion	Q4
FCS 23	6	Riverside House security and ID cards	A review of the controls in place for ID card issuing/cancelling and Riverside House building security arrangements.	In progress
	3	Asset management estimates & Capital Programme	Follow up audit of partial opinion.	Q2
	6	Procurement Governance (Contract management)	Follow up audit of partial opinion.	Q3
	6	Purchasing Cards	Assurance regarding compliance with the system controls and confirmation regarding appropriateness of expenditure and that this is supported with receipts.	Q4
	6	Cash and banking system and reconciliations	Review the timeliness and accuracy of cash and bank reconciliations and key controls. Review the effectiveness of the project management of the switchover of the banking provider.	Q3
	6	Revenues and Benefits Business Continuity and Disaster Recovery Plan	Review of the robustness of the business continuity arrangements and the disaster recovery plan in the event of an IT failure.	Q2
	6	Treasury Management and Prudential Indicators	Review compliance with CIPFA Treasury Management Code, Prudential Code and authorisation controls for investments & loans.	Q3

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FCS16	6	NNDR /Business Rates	Assurance on the arrangements for billing, collection, recovery, enforcement and discretionary reliefs.	Q2
	6	Insurance	To provide assurance that the Insurance Service fulfilling its requirements to the Council. This would include a review of the processes from receipt of requests, to conclusion, including liaison with the relevant services to identify trends in claims and any preventative action.	Q4
Salford IA risk assessment	6	Network access management and active directory administration.	This review will include configuration management, security management (especially around access and authentication), performance management (KPI definition and monitoring), privileged access management and capacity planning/forecasting).	Q4
FCS 24	6	Health and Safety - Review of asbestos compliance	Cyclical review of key areas of health and safety compliance.	Q3/4
Regeneration and Environment				
Total number of days 100				
Risk Register Ref	Council Plan Theme Ref	Title	Brief Description	Progress/ Qtr planned
RE51 PRT53	3	Highways structures (2024-25)	Assurance regarding compliance with the inspection regime and a review of the adequacy of the follow up process where issues have been identified.	In progress
	6	Procurement Governance (Contract management)	Follow up audit of partial opinion.	Q3
RE34 CST58 CCoC1-8	2, 5	Children's Capital of Culture	Follow up audit of partial opinion.	Q2

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CSS28 & R&E 9	4	Home to School Transport	Follow up audit of partial opinion.	Q2
RE56 & CSS47	1, 5	Hellaby Stores	Review of stock control arrangements following introduction of new stock software system.	Q3
	1	Trading Standards	Unannounced visits	
RE60 PRT55	1	Building Control (Deferred from 2024-25 audit plan)	Provide assurance after changes in regulations around payments and inspection visits.	In progress
RE15 & CSS13	4	Barnsley Doncaster Rotherham PFI Joint Waste Contract	Review of effectiveness of contract management	Q4
	6	Directorate Risk Register review	Seek assurance that risks are being effectively managed.	In progress
	3	Community Infrastructure Levy and Section106	A review of the management and outcomes to ensure that the CIL /S106 process is robust.	Q4
	6	Music Service Follow Up	Follow up audit of partial opinion.	Q3

Corporate/Crosscutting reviews

Total number of days 270

Risk Register Ref	Council Plan Theme Ref	Title	Brief Description	Progress/ Qtr planned
	6	Sundry Debtors 2024-25	Cross directorate review of implementation of recommendations. This will identify if authority wide debt has reduced and confirm if action is being taken to proactively reduce debt	CYPS draft report. All other directorates reports finalised.
	6	Cash Controls 2024-25	Review to identify the controls in place over the use of cash authority wide, to include the receipting, recording and the value being held, including a review of the safe limits.	Draft report
	6	Social Value and Key Performance Indicators 2024-25	Compliance with the Social Value Policy regarding obtaining quotes from suppliers and a review key performance indicators being measured in contracts.	In progress
	1, 6	Council's arrangements for managing CCTV	Review to confirm compliance with GDPR, RIPA, any other relevant best practice guidance and legislation including the	Q4

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			CCTV Policy. This will consider the overall responsibilities for CCTV management and monitoring arrangements.	
Salford IA risk assessment	6	Application review – Liquid logic (ACHPH and possibly CYPS – coverage to be confirmed by IT auditor)	The audit will include maintenance and support controls, including supplier management and roadmap prioritisation; Application access controls assessing controls over both general and privileged level access; Audit trail management covering monitoring of users accessing the system, particularly in relation to users with high level access or processing of ‘critical’ transactions; System availability and continuity covering system performance management, availability, capacity and continuity management.	In progress
CSC 09	1, 2	16/17 Year Old Homeless Pathway	Approach to meeting the need of 16/17 yr old children whom present as being homeless either to Childrens social care or Housing.	In progress
Follow Ups			Time set aside for the follow up of any partial or no assurance opinions completed within the year.	
Project Boards and groups			Internal Audit attendance at project boards or groups to give advice on internal controls.	
Data analytics development			Time set aside to develop the data analytics workstreams and undertake testing.	
Independent review of grants			Independent examination of accounts and / or assurance that the grant claim has been spent in accordance with the grant determination.	
Contingency			Time set aside for audit review of any new and emerging risks, unplanned work identified as being required during the year.	
Anti-Fraud and Corruption and Anti Money Laundering				
Total number of days 210				
Title		Brief Description		Progress/ Qtr planned
Investigations		Time set aside for investigation of whistleblowing and other referrals received.		1-4
Anti-Fraud and Corruption Policy Updates		Review and update of Anti Fraud and Corruption Policies <ul style="list-style-type: none">Anti-Fraud and Corruption Policy and strategy and assessment against best practice		2
Anti-Fraud and Corruption Proactive Work		Risk-based work to prevent and detect fraud including:-		1-4

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	<ul style="list-style-type: none"> • Review and investigation of NFI matches • Awareness raising and communication of fraud risks and internal reporting arrangements to employees. This includes liaison with risk champions supporting fraud risk development across the council. 	
Anti Money Laundering Assurances	Testing on key systems/controls to gain assurance on Anti Money Laundering arrangements (Land and Property transactions).	Q4
Total number of days 980		

Key:- Council Plan Themes

- 1- People are Safe, Healthy and Live Well
- 2- Every Child able to fulfil their potential
- 3- Expanding economic opportunity
- 4- A cleaner, greener local environment
- 5- Every neighbourhood thriving
- 6- One Council

Summary of reports issued during the period May to July

Audit Area & overall opinion	Assurance Objective	Summary of findings
Adult Care, Housing and Public Health		
Lift Servicing Reasonable	<p>The overall objective of the audit was to review the effectiveness and provide assurance of the Council's compliance with Health & Safety for lift servicing in Council tenanted properties.</p>	<p>Audit checks found discrepancies between asset information held on the housing system (NEC) and that held with the contractor and there was no regular comparison between the information held on the housing system (NEC) and that held with the contractor. Housing Property Services do not perform regular, documented, quality assurance checks on the individual services conducted by the contractor, to ensure they meet RMBC's expected quality standards.</p> <p>Monthly meetings are held between the contractor and Housing Property Services to discuss services carried out and issues encountered. The contractor provides a monthly report at these meetings detailing the service status of all assets installed in council owned properties, under the responsibility of the Contract. Discrepancies were found when comparisons were made between the asset data held on a sample of monthly reports.</p>
Customer pathway Substantial	<p>To ensure that decision making pathways for care package approvals is clear and consistently applied.</p>	<p>The evolution of the Customer Pathway will in the future be assisted by the new generation of data analysis tools that are being introduced including CoPilot, Power Bi and others. As these reporting tools develop further opportunities may be identified for service change. No recommendations were raised.</p>
Sundry Debtors Reasonable	<p>The overall objective of the audit was to review the implementation of previous recommendations to confirm that action is being taken to proactively reduce authority wide debt.</p>	<p>A significant proportion, £337k, 39%, of the £862k outstanding debt at the end of March 2025 was debt outstanding for longer than one year. At the time of audit there were no formal arrangements in place for Senior Management to review Directorate debt and debt recovery which increases the risk of debts becoming uncollectible.</p> <p>Further review is required to provide assurance that where possible services are collecting fees and charges in advance and where this is not possible to provide exemptions for approval by F&CS.</p>

Audit Area & overall opinion	Assurance Objective	Summary of findings
Assistant Chief Executive		
Sundry Debtors Substantial	The overall objective of the audit was to review the implementation of previous recommendations to confirm that action is being taken to proactively reduce authority wide debt.	The amount of outstanding debt on 31 March 2025 (£72k) was low in comparison to the other Directorates. Controls are in place for Senior Management to review outstanding sundry debts based on monthly debt reports provided by F&CS and with support from F&CS colleagues at DLT meetings. The audit did not identify any concerns with service engagement in debt recovery. ACX had reviewed fees and charges following the 2023 audit and provided exemption forms to F&CS in respect of service areas for which there was no alternative to collecting payment in arrears.
Payroll Substantial	The overall objective of the audit was to assess the adequacy of internal control arrangements for the following areas: • Faster Payments • Payments to 3rd Parties • Recovery of Overpayments • Management of Personal Information	There are robust controls in place for managing faster payments, payments to third parties and management of personal information. Two lower priority recommendations were made, regarding compliance with the authorisation of faster payments, and that action be taken on historical overpayments (either write off or recovery).
Childrens and Young People's Services		
SEND sufficiency Substantial	The overall objective of the audit was to provide assurance on the progress achieved with the Special Education Needs (SEND) Sufficiency Strategy.	No recommendations were raised in the audit. There were robust processes in place to manage the risks reviewed which were:- <ul style="list-style-type: none"> • Safety Valve funding may not have achieved its reported SEND Sufficiency aims. • Identification of the lessons learnt from partnership working in delivering the safety valve project may not be complete and fully reported. • Medium term planning beyond the life of the Safety Valve project may not be evolving to meet longer term needs.

Audit Area & overall opinion	Assurance Objective	Summary of findings
		<ul style="list-style-type: none"> Prioritising in borough and out of borough commissioned needs to meet current and future demand may not be taking place.
Joint Funded Care Packages (JFCP) Follow Up Reasonable	<p>The overall objective of the audit was to provide assurance that the agreed actions arising from the previous audit of JFCP have been implemented.</p>	<p>Review of the implementation of the audit recommendations confirmed that all but two recommendations had been implemented.</p> <p>The first recommendation was regarding the integration of the JFCP process into other social care actions. It was agreed that draft process charts will be shared and uploaded to the CYPS learning academy page on the intranet. The Service Manager will also attend the Independent Reviewing Officer (IRO) team meeting to discuss key indicators that may be appropriate. The process will also be covered to support the IROs understanding, alongside the function of the new form.</p> <p>The second recommendation was regarding the audit trail on the system. The evidence provided and reviewed identified that a weakness still exists from the testing of cases on the system. It was agreed that the Service Manager would meet with Head of All Age Continuing Care in the ICB to agree a process for information sharing. It would be explored whether the draft Continuing Health Care checklist on the system could be developed to capture the full process. If this is possible, this would allow for a performance report to be generated automatically.</p>
Unaccompanied Asylum Seeking Children (UASC) Follow Up Substantial	<p>The overall objective of the audit was to provide assurance that the agreed actions arising from the previous audit of 'Unaccompanied Asylum-Seeking Children' have been implemented.</p>	<p>Of the five recommendations included in the previous audit report, four have been implemented, and one is no longer required. The original audit was undertaken at a time of transition for UASC services which have since been re-established with new procedures and more effective working with Legal Services.</p>
Schools assurance Partial	<p>To provide assurance that the financial and management controls are robust and meet the</p>	<p>The establishment has not submitted a 3-year financial forecast in regard to the expected overspend or a deficit recovery plan. Any proposed deficit would need formal approval by the Council supported by a sustainable budget recovery plan. The audit recommended that a three-year plan or, if necessary, a deficit recovery plan is in place</p>

Audit Area & overall opinion	Assurance Objective	Summary of findings
	requirements outlined in the various Council and statutory and operational (financial) guidance.	<p>as required by the Rotherham Scheme for Financing Schools. It is recognised that the School's Finance Team are in discussions with the Management Committee to look into ways to reduce the expected overspend and maintain a balanced budget while taking into account the specialised circumstances in this establishment.</p> <p>There was no 'Scheme of Delegation' in place to confirm delegation of spending powers, debt write off limits and staff recruitment. The approval of the Scheme of Delegation should be an annual recurring Management Committee agenda item.</p> <p>The Financial Procedures manual was not up to date nor shared with key finance and administration staff. An up to date, annually reviewed Financial Procedures Manual is an essential document that should be shared with staff so that they are aware of correct procedures.</p> <p>Many of the issues identified throughout the audit relate to missing or incorrect procedures being used by finance and administration staff. Once the Financial Procedures Manual has been updated, training in key areas should be provided to staff to ensure robust controls are documented and processes used are in line with the guidance provided.</p> <p>BitLocker encryption was not routinely activated for staff equipment that is regularly removed from site. Staff who regularly remove electronic devices from the establishment should have their BitLocker encryption enabled on all electronic devices to further protect school data in the event of loss or theft.</p>
Finance and Customer Services		
Capital Programme Reasonable	Review the capital programme procedures and provide assurance that they are being complied with and that	The procedures followed for the approval of capital projects, capital budget virements and capital grants differ in several respects from the documented procedures set out in the Capital Governance Principles document.

Audit Area & overall opinion	Assurance Objective	Summary of findings
	expenditure is appropriately approved, controlled and monitored.	Annual allocations of CYPS capital grants to specific projects are not approved in accordance with Capital Governance Principles guidance (schools maintenance and schools growth). Recommendations were raised to provide Cabinet for information and approval, a cyclical capital works programme and school capital sufficiency programme at the start of each financial year.
Lift Servicing Compliance Substantial	The overall objective of the audit was to assess the adequacy of the internal control arrangements and give assurance that the corporate landlord estates, including any Housing communal area lifts, complies with Health and Safety Regulations relating to lift servicing.	The review has provided assurance that robust controls and procedures are in place to ensure the Council meets its health and safety obligations in relation to passenger lifts managed by Facilities Management. The current servicing and inspection arrangements, delivered by two contractors are effective, with evidence confirming timely maintenance, qualified personnel, and appropriate documentation. Monitoring and oversight mechanisms, including regular contractor meetings and KPI reporting to senior leadership, further reinforce compliance and accountability.
Sundry Debtors Reasonable	The overall objective of the audit was to review the implementation of previous recommendations to confirm that action is being taken to proactively reduce authority wide debt.	<p>The amount of longstanding outstanding debt is low (just under £200k over one year old on 31 March 2025) relative to the value of sundry debts raised during the year – and this largely relates to debt inherited from R&E when services were transferred to F&CS last year. Robust controls are in place for Senior Management to review outstanding sundry debts on a monthly basis at DLT.</p> <p>Further work is needed to ensure compliance with FPPR 14.7 to ensure that all services within F&CS are reviewed to either move to upfront payments or for exemptions to be approved where this is not possible. The audit found examples of non-compliance with Section 15.7 of the Sundry Debtor Billing and Collection Guide which states that ‘If the Service requests the Account Management Team to withhold action on any invoice for a period exceeding 14 days then the Service must seek the approval of their Assistant Director’. Invoices had been put on hold at the request of Estates for which AD approval had been requested but not received.</p>

Audit Area & overall opinion	Assurance Objective	Summary of findings
Record of Processing Activities Reasonable	<p>The overall objective of the audit was to give assurance on the arrangements for information security and management, specifically ROPA.</p>	<p>This audit reviewed action taken migrating from a decentralised to centralised ROPA following an observation from the ICO. The overall objective of the centralised ROPA is to have a robust, resilient and ICO compliant Record Of Processing Activity and supporting processes. The key issues identified are:</p> <ul style="list-style-type: none"> • Uncertainty over the completeness of the decentralised ROPA, therefore caveats and guarantees are required from the previous directorate ROPA managers. • Directorates limited progress in providing the required information to the Information Governance Service to complete the centralised ROPA. • Data Mapping should be completed. Data mapping is a key ICO requirement for a ROPA.
Regeneration and Environment		
Waste Operations Reasonable	<p>To review the compliance of vehicle crews with health and safety requirements.</p>	<p>During sample checking, the audit identified vehicles where no records of the daily vehicle log out checks were available (either on the MVA app or paper based system). It was unclear whether this was a recording issue or if the daily vehicle checks had not been conducted.</p> <p>Some daily vehicle checks that are recorded on the Key 2 Jaama system did not appear on the daily system-generated report sent to waste services from fleet services. There is a known system synchronisation issue that has occasionally prevented/ delayed some vehicles check data uploading to the Key 2 Jaama system at the time of the check. We were informed that some crews have reported Wi-Fi connectivity issues in the vicinity of the salt barn, and it is possible system synchronisation delays combined with data volumes could be the cause. These issues will be investigated and resolved.</p> <p>The Fleet Transport Policy states that "All driving licenses, including Tachographs and driver qualification cards, are to be checked and recorded on the central licence register maintained at Fleet Services." Currently there is no central register of driver qualifications/CPC cards.</p>

Audit Area & overall opinion	Assurance Objective	Summary of findings
		<p>The audit identified that all the 4 Risk Assessments (RAs) and 4 Method Statements (MSs) were due for review in January 2022. Following a 'near miss' report in September 2024 the Emergency & Safety team identified that the length of time that had elapsed since the last Risk Assessment review did not represent suitable and sufficient risk assessment processes. At the close of the audit we were informed that a review of Risk Assessments and Method Statements had begun.</p>
<p>Home to School Transport</p> <p>Partial</p>	<p>The overall objective of the audit was to provide assurance on the effectiveness of the Home to School Transport Service.</p>	<p>There is no current contract/framework in place with the operators providing transport for the service. Contract extensions have been approved via exemptions in order to continue operating the service out of contract. The latest approved exemption expired in March 2024.</p> <p>The Council's delivery specifications with the operators are detailed in an "Agreement", distributed to the operator and signed as part of the original tender process. This Agreement outlines the Council's expectations of the operator and the operator's expectations of the Council. Six operators have been onboarded outside of the original tendering process. These new operators were not required to sign and return a copy of the Agreement, which serves as proof of their understanding of their responsibilities.</p> <p>Contracts are monitored through annual operator audits and quarterly desktop questionnaire audits. At the time of the audit there were 31 operators. Two operators had been audited in September 2024, however none of the planned audits for October and November had been carried out.</p> <p>Compliance spot checks are conducted to ensure the safety of the children transported and that transport is in accordance with the Agreement. These spot checks are performed to ensure adherence to these regulations, as well as to ensure the correct and authorised driver and passenger assistant are present. Each route should undergo a spot check twice a year. Audit testing found that there was an inconsistent distribution of spot checks, with some routes undergoing multiple checks over the two years while others had none.</p>

Audit Area & overall opinion	Assurance Objective	Summary of findings
		<p>Audit reviewed the procedures related to incident reporting and monitoring. It was found that incident reports are not recorded immediately on the monitoring record upon receipt, increasing the risk of incident reports going missing. There was a delay in uploading incident reports to the One System, due to staff preferring to wait for the receipt of the incident outcome report to upload both documents together.</p> <p>The current methods used to record the online DBS checks do not provide a clear indication of when the check has been successfully completed, if all passenger assistants and drivers have been included in this check, or if there is a valid DBS held.</p> <p>Sample testing on the Passenger Assistants found that all DBS were in place, however some DBS consent forms were missing and some checks against the online service had not taken place within the prescribed 6 months. There were discrepancies between the online DBS check date recorded on the One System and the physical consent form and over half of the consent forms were not signed by the PA.</p> <p>Private hire drivers fall under Licensing's DBS application and monitoring procedures. Out of the small sample of (non private hire) drivers that required an online DBS check every 6 months, audit found that all DBS were in place, however one DBS consent form was missing from the file. There were discrepancies between the online DBS check date recorded on the One System and the physical consent form.</p> <p>A report is run once a month from the One System that details all DBS's that are due to expire in the next 60 days or have already expired. This process is in place to ensure the integrity of the safeguarding information held on the One System. However, this had not been completed since June 2024 due to staff sickness.</p> <p>There is no process in place to ensure training details held on the One System are up to date and accurate. Testing found that drivers and passenger assistants had expired safeguarding training recorded on the system.</p>

Audit Area & overall opinion	Assurance Objective	Summary of findings
Tree Service Substantial	Review of the implementation of the agreed actions following the 22-23 and 23-24 audits of the Tree Service to ensure that controls are embedded and that they are being complied with.	<p>Two low priority recommendations were raised, one related to the documentation of key processes and controls as although triaging of service requests and the monthly checking of requests for payments is working well in practice, these processes are not formally documented. There is a risk of operational disruption if the Business Support Assistant was unavailable for any reason.</p> <p>The second recommendation related to implementing a formalised system of spot checks of Tree Officer work. The Tree Service Manager does some ad hoc quality checks such as site visits and discussion at weekly team meetings, however there is not a formalised system in place for quality checks by the Tree Service Manager of work done by the Tree Officers.</p>
Sundry Debtors Reasonable	The overall objective of the audit was to review the implementation of previous recommendations to confirm that action is being taken to proactively reduce authority wide debt.	Of the £4.3m total outstanding debt at the end of March 2025, £413k was debt outstanding for longer than one year. At the time of audit there were no formal arrangements in place for Senior Management to review Directorate debt and debt recovery which increases the risk of debts becoming uncollectible. No evidence could be provided to demonstrate that a plan had been put in place after the previous audit in November 2023 to identify fees and charges which could be collected in advance rather than arrears or to provide any evidence that exemptions to this had been agreed with F&CS. At the time of the current audit, around half of the more than 1200 different types of fees and charges used by R&E across all Services, are being collected in arrears.
Cross cutting audits		
Anti Money Laundering and anti fraud controls – Right to buy Substantial	The overall objective of the audit was to ensure that appropriate and proportionate arrangements are in place to prevent fraudulent and money laundering activities	<p>A review of the Right to Buy application processes was undertaken to ensure suspicious and fraudulent behaviour is identified and dealt with appropriately.</p> <p>All applications had been processed in line with the procedures with evidence of all due diligence on file supporting the decisions made and escalated where appropriate. Where concerns were identified these were escalated to either the Tenancy Fraud Officer, Internal Audit and/or Legal Services.</p>

Audit Area & overall opinion	Assurance Objective	Summary of findings
	taking place regarding Right to Buy transactions.	The Housing Service has effective measures in place to identify and address suspicious and fraudulent behaviour. No recommendations were raised.
Salford IT audit ITrent (HR) IT application review Substantial	The audit reviewed Maintenance and Support Controls, Access Control Management, Audit Trail Management, and System Availability.	<p>The review of the administration of the iTrent application concluded that, in the main, the key risks are being mitigated to a high level. Improvements could be made to the verification of controls operated by MHR iTrent (see below, recommendation raised), and the management of data and information used on test and training versions of the application (advisory points raised).</p> <p>The supplier carries out various IT-related processes on behalf of the Council as part of both application support and the wider cloud service. The processes include program change and version management, back-up and recovery procedures, patching and hardening and privileged access management at operating system and database level. However, the Council does not receive verification from MHR that the processes are operating as expected. Typically, assurance would be provided by a Service Organisation Controls (SOC) 'Type 2' report, other independent assurance reports provided by the supplier or by the customer reviewing the processes themselves. Conclusion: There is an undue risk that IT processes are not being carried out either in line with the contract, or best practice without the knowledge of RMBC and a recommendation was raised.</p> <p>Two advisory points were included, that if implemented should enhance the current control environment.</p>

Rating	Definition
Substantial Assurance	<p>Substantial assurance that the system of internal control is designed to achieve the service's objectives and this minimises risk.</p> <p>The controls tested are being consistently and effectively applied. Recommendations, if any, are of an advisory nature to further strengthen control arrangements.</p>

Rating	Definition
Reasonable Assurance	<p>Reasonable assurance that the system of internal control is designed to achieve the service's objectives and minimise risk. However, some weaknesses in the design or inconsistent application of controls put the achievement of some objectives at low risk.</p> <p>There are some areas where controls are not consistently and effectively applied and / or are not sufficiently developed. Recommendations are no greater than medium priority.</p>
Partial Assurance	<p>Partial assurance where weaknesses in the design or application of controls put the achievement of the service's objectives at a medium risk in a significant proportion of the areas reviewed.</p> <p>There are significant numbers of areas where controls are not consistently and effectively applied and / or are not sufficiently developed. Recommendations may include high priority and medium priority matters.</p>
No Assurance	<p>Fundamental weaknesses have been identified in the system of internal control resulting in the control environment being unacceptably weak and this exposes service objectives to an unacceptable high level of risk.</p> <p>There is significant non-compliance with basic controls which leaves the system open to error and / or abuse. Recommendations will include high priority matters and may also include medium priority matters.</p>

Internal Audit Performance Dashboard

Key Performance Indicators

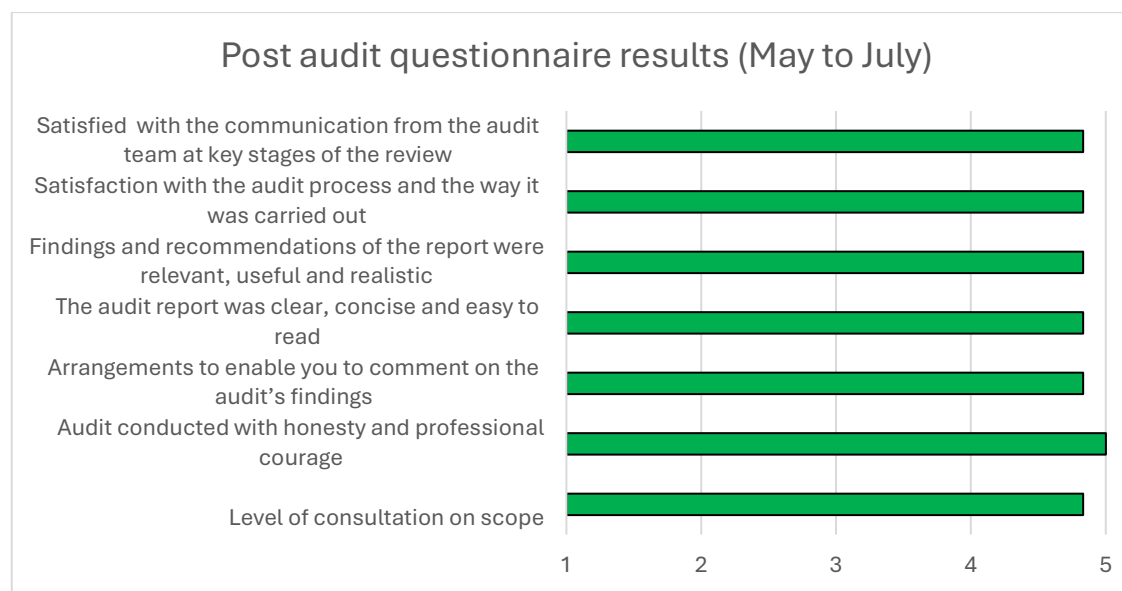
Performance Indicator	Target	April - July	Aug - Oct	Nov - Jan	Feb - Mar
Draft reports issued within 15 working days of field work being completed	90%	96%			
Final reports issued within 5 working days of customer response to the draft report	90%	100%			
Audits completed within planned time	90%	95%			

Audit Plan Progress

Assurance Type/ Directorate	2025/26 Plan	Completed	In progress	Not started
Adult Care, Housing and Public Health	12	0	2	10
Assistant Chief Executive	3	0	0	3
Childrens and Young People	3	0	1	2
Finance, Customer Services	13	0	1	12
Regeneration and Environment	10	0	2	8
Crosscutting	3	0	2	1
Grants	8	3	1	4

Post Audit Questionnaires

6 questionnaires were received during the period. The graph below illustrates the average responses to each question on a scale of 1-5, 5 being the highest level of satisfaction.



"Kept informed of developments"

"Knowledgeable and friendly staff, great communication"

"Auditor was extremely supportive and understanding given the situation in school with key staff absent to help locate information required for the audit."

"Attention to detail"

"The review was clear in its scope with time for the required"

Quality Assurance and Improvement Programme Action Plan		
Action	Position statement	Target completion date
Review the need for assurance mapping, to improve audit planning.	<p>Cipfa's detailed assurance framework guide will be used to take forwards this development.</p> <p>The assurance framework guide has not yet been issued by Cipfa but will be used to strengthen assurance mapping once it has been issued. The audit planning process has continued to evolve including the documentation of other sources of assurance. However it is not possible or practical to coordinate with other providers of assurance (for example CQC and Ofsted) due to the nature of their work.</p> <p>This area has been included in the Draft Audit Strategy as an area for future development.</p>	Further work will be undertaken on assurance mapping for March 2026 audit plan submission, but it is recognised that this is a longer term ambition.
<p><i>Action from the self assessment against fraud checklist.</i></p> <p>Update the directorate and corporate wide fraud risk assessment and examine the results as part of the annual internal audit planning exercise.</p>	<p>The directorate and corporate fraud risks have been reviewed by Internal Audit.</p> <p>The Finance and Customer Service Directorate has been selected as the starting point for a broader fraud risk assessment. This approach will be further developed and reviewed at the Risk Champions meeting. Best practice from central government will be considered in the approach to fraud risk management and once the approach is agreed it will be rolled out to the remaining directorates.</p> <p>An enhanced report to the Audit Committee setting out the key fraud risk areas and mitigating actions will be developed.</p>	September 2026.
<p><i>Action from the self-assessment against fraud checklist.</i></p> <p>Conduct an annual comparison against the checklist and where</p>	This will be undertaken alongside the review of the Anti Fraud and Corruption Policy and Strategy on an annual basis, and will therefore be removed from this action plan.	<p>September 2025.</p> <p>Complete.</p>

necessary, implement actions to ensure compliance with it.		
<i>Action from the self assessment against fraud checklist</i> The reporting of the fraud risks and mitigation will be strengthened over the year and a more comprehensive report will be brought to the Audit Committee.	This reporting of fraud risks and mitigations has been considered and an enhanced report will be brought to the Audit Committee once a robust Council wide fraud risk assessment has been undertaken.	September 2026.
Global Internal Audit Standards (UK public sector) review of actions required		
Update the Audit Manual and associated documentation.	Documentation supporting the audit process has been updated in accordance with the standards. The Audit manual will require further review. This is expected to be complete by 30 September 2025.	30 September 2025
Develop an Internal Audit Strategy	This is a new requirement. This should build on a strategic statement of how the service will be delivered and developed. A Draft Strategy has been prepared.	September 2025 Audit Committee Complete
Update the Audit Report	To include details of root cause analysis and reference to GIAS (UK Public Sector) rather than PSIAS. The format of the audit report has been slightly amended to include an enhanced report and action plan which identify root causes. The audit report template has been amended.	Complete
Quality Assessment	To undertake an assessment of conformance against GIAS (UK public sector) and update the Audit Committee. An initial self-assessment has already been completed. A further self-assessment will be undertaken utilising material that will be produced by CIPFA and will help inform the EQA.	To tie in with External assessment (Q3/4) 2025/26.
Quality Assessment Improvement Programme	The results need to be reported annually including progress against action plans to address instances of non-conformance.	March 2026

	This is already in place and the results of the external assessment will be included in the action plan.	
Head of Internal Audit performance review	<p>The Audit Committee Chair should contribute to the Head of Internal Audit's performance assessment.</p> <p>Feedback from the previous Chair has been received and will be discussed in the Year Ahead Development Plan meeting.</p>	September 2025
Review of Internal Audit performance and effectiveness	<p>Audit Committee to undertake a review. The conclusions should be reported to those charged with governance (eg in the Audit Committee's Annual Report). This will be included in the 2025-26 Audit Committee Annual Report.</p> <p>The performance information for the year, customer feedback and progress against the plan was reported to the June Audit Committee within the Internal Audit Annual Report.</p>	<p>Complete</p> <p>To note that the outcome will be reported in the 2025-26 Audit Committee Annual Report</p>
Staff training	<p>Training is a common theme throughout the standards and should be evidenced in a training log. Annual/rolling training plan and log in place. CPD template has been updated.</p> <p>As this is an ongoing action and template documents are now in place, this will be removed from the action plan.</p>	Complete

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Rotherham Metropolitan Borough Council

Draft Internal Audit Strategy

2025-2028

1. Introduction

- 1.1 The purpose of the Internal Audit Strategy is to enable the Internal Audit Service to effectively prioritise its resources and focus on meeting the expectations of stakeholders, enhancing and protecting the Council's strategic objectives and values by providing risk based and objective assurance, advice, insight and foresight.
- 1.2 An effective Internal Audit Strategy helps to guide the Internal Audit function towards fulfilling its mandate, providing valuable insights, and contributing to the organisation's success. This strategy will help Internal Audit deliver a focussed assurance programme ensuring that it remains proactive and forward looking. The strategy should enhance the arrangements for providing assurance to those charged with governance, the Audit Committee and management.
- 1.3 This strategy has been developed by considering the following:-
- The Council Plan 2025-30 and the Year Ahead Delivery Plan.
 - The requirements of the Global Internal Audit Standards (UK Public Sector).
 - The strategic risk register, to understand the risks faced by the Council and the controls in place to mitigate the risks.
 - An analysis of the strengths, weaknesses, opportunities and threats to the Internal Audit Service.
 - Feedback from stakeholders (the Audit Committee, Senior Leadership Team and Assistant Directors via an annual feedback questionnaire).
- 1.4 The Internal Audit Strategy will be reviewed every three years. However, if significant changes occur, such as updates to the Council Plan, shifts in stakeholder expectations, or new legislative requirements, the strategy will be revised more frequently. An annual review of progress against the actions in the strategy will be undertaken and reported to SLT and the Audit Committee.

2. Vision

- 2.1 The vision of the Internal Audit Service is to be recognised as:
- a professional, proactive, forward thinking trusted advisor.
 - a contributor towards organisational resilience with a focus on robust internal controls and effective risk management.
 - a value adding key component of the governance arrangements through delivery of assurance and advisory services with increasing use of a data driven approach.

3. Strategic Objectives and Initiatives

- 3.1 Our strategic objectives are designed to demonstrate how we will achieve our vision. These are supported by initiatives to deliver these in practice. The achievement of the initiatives will be included in the Quality Assurance and Improvement Action Plan which is reported to the Audit Committee on a quarterly basis.

Develop agile and data driven approaches to auditing

- 3.2 Internal Audit will embrace, develop and adopt the latest technologies and audit approaches across our work. This innovation will drive more efficient ways of working and be utilised as part of improving the impact of the advice and insights we provide to continuously increase quality and outcomes for the Council. This will enable the function to concentrate on key risks and provide services with more timely assurance in key risk areas.

- 3.3 Our innovative approach will embrace new technology, tools and techniques and will include:

- Maximising technological opportunities for more efficient audit planning, testing and reporting, including reviewing the future use of reporting dashboards to further increase our productivity.
- Enhancing audit methodologies by integrating data analytics into most reviews, enabling deeper insights and broader risk coverage.
- Implement automated testing and continuous auditing to support the development of real-time assurance.

Workforce planning and professional development

- 3.4 Our staff are our greatest asset. The age profile of the service is such that a key risk is the loss of team members through retirement. Succession planning is a priority that needs to be progressed over the period of this strategy.
- 3.5 In addition to succession planning, the team needs to continue to develop to ensure the effective delivery of Internal Audit services in the future. Forward thinking, adaptability and being receptive to change will be at the core of how the Internal Audit service develops and will involve being vigilant, recognising when change is on the horizon and being prepared to change, as necessary.
- 3.6 In accordance with Council policies and procedures, the following actions will be undertaken to future proof a high performing and resilient team:

- Review skills, ability, workforce profile and development requirements.
- Ensure team members have access to training and development opportunities to enhance and diversify the skill sets aligned to the needs of the Council and current developments within the profession.
- Take actions, wherever possible, on staff retention risks, undertake succession planning and review career pathways.
- Ensure recruitment approaches attract and secure quality staff.

Developing the assurance framework

3.7 The standards state that Internal Audit must coordinate with internal and external providers of assurance services and consider relying on their work. We recognise that Internal audit is one source of assurance and that further assurances from other providers exist and a mapping process would be of value to the Council.

3.8 The following will be undertaken to enhance the Council's assurance process:-

- grow the use of other sources of assurance and intelligence from within the Council, building strong working relationships with key service areas such as risk management, governance and business intelligence.
- Where feasible, utilise collaborative working opportunities with other assurance providers such as external auditors, external assessment teams and regulatory compliance teams. Utilise the assurances from external sources to provide insight and a rounded assessment of governance risk and control.
- Develop an assurance framework/map to provide a visual representation of the various sources of assurance across the key risks, controls and governance processes.

Strategic Action Plan 2025-28

Develop agile and data driven approaches to auditing		
Strategic Initiative	How this will be achieved	Timeframe
Maximising technological opportunities for more efficient audit planning, testing and reporting, including reviewing the future use of reporting dashboards to further increase our productivity.	Investigate and develop the use of Copilot and other tools to aid the planning, testing and reporting process.	2025/26
	Explore the potential use of a dashboard for audit reporting and seek stakeholder feedback.	2026/27
Enhancing audit methodologies by integrating data analytics into most reviews, enabling deeper insights and broader risk coverage.	Ensure the use of data analytics has been considered during each audit review. Where relevant make use of available data sets to provide assurance over the whole population rather than the traditional use of sample testing.	2025-26 and 2026-27
Implement automated testing and continuous auditing to support the development of real-time assurance.	Participate in data analytics Internal Audit groups and regional discussions to enhance knowledge and understanding of audit developments and techniques.	2026-27
	Enhance skills and knowledge through attendance on training and development events.	2025-26 and 2026-27
	Work with other service areas in the council for example the business and intelligence team to trial the use of data for continuous audit in key areas of risk, expenditure or potential fraud.	2026-27 and 2027-28

Workforce planning and professional development		
Strategic Initiative	How this will be achieved	Timeframe
Review skills, capability, workforce profile and development requirements.	Review the results of the audit team self assessment against the audit skills matrix and My Year Ahead Development Plan, and identify areas for common learning and development. Include these in the Audit Service Training Plan.	2025-26
Ensure team members have access to training and development opportunities to enhance and diversify the skill sets aligned to the needs of the Council and current developments within the profession.	Ensure that we have up to date awareness of current training available for auditors on topical subject areas through auditor sub group attendance and active scanning of relevant websites.	2025-26
	Identify and provide opportunities for specialist training/knowledge for staff to minimise gaps, for example anti fraud/investigations, data analysis and AI.	2025-28
Take actions, wherever possible, on staff retention risks, undertake succession planning and review career pathways.	Review staff development plans and provide opportunities for staff seeking progression to learn from others in the team (eg peer reviews, investigations).	2025-28
	Review the current career pathways for staff within the service and the potential for apprenticeships/qualification routes.	2025-26
Ensure recruitment approaches attract and secure quality staff.	Work with HR to ensure that any roles advertised are on a comparable basis to those of our closest neighbours. Ensure any roles advertised reach school/college/university leavers and the	TBC When advertised

	application/interview process is consistent with those of a similar grade within the council.	
Developing the assurance framework		
Grow the use of other sources of assurance and intelligence from within the Council, building strong working relationships with key service areas such as risk management, governance and business intelligence.	Engage with risk management, governance and business intelligence colleagues to enhance understanding of current sources of assurance (both internal assurance providers and external).	2026/27
Where feasible, utilise collaborative working opportunities with other assurance providers such as external auditors, external assessment teams and regulatory compliance teams. Utilise the assurances from external sources to provide insight and a rounded assessment of governance, risk and control.	Identify key external assurance providers and reporting mechanisms into the Council. Review external assurance outputs and review opportunities for collaborative working. Further integrate the assurance into audit planning in 2026/27 and future years.	2026-27
Develop an assurance framework/map to provide a visual representation of the various sources of assurance across the key risks, controls and governance processes.	Create an assurance framework/map that can be continuously updated and refined. The use of a dashboard to track assurance sources and their effectiveness will be considered. Investigate the use tools such as PowerBi or Excel dashboards to visualise assurance coverage and apply data analytics to identify trends and emerging risks.	2027-28

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**Public Report****Audit Committee**

Committee Name and Date of Committee Meeting:

Audit Committee – 25th September 2025

Report title:

Code of Corporate Governance

Is this a Key Decision and has it been included in the Forward Plan?

No

Strategic Director Approving Submission of the Report:

Judith Badger (Strategic Director Finance and Customer Services)

Report Author(s):

Louise Ivens, Head of Internal Audit

Louise.Ivens@rotherham.gov.uk

Simon Dennis, Corporate Improvement and Risk Manager

Simon.Dennis@rotherham.gov.uk

Ward(s) Affected:

All

Report Summary:

In April 2016 CIPFA (the Chartered Institute of Public Finance and Accountancy) and SOLACE (the Society of Local Authority Chief Executives) published revised guidance on delivering good governance in local government. The Council's Code of Corporate Governance was rewritten at that time to set out how it would comply with this new guidance. In May 2025 CIPFA issued an addendum to the guidance covering the annual review of governance and the annual governance statement.

It is good practice to review and revise the Council Code on an annual basis and the revised Code is presented here for consideration by the Audit Committee.

Recommendations:

The Audit Committee is asked to:

1. Consider the refreshed version of the Code of Corporate Governance and;
2. After consideration, advise if any amendments or further development work deemed necessary.

List of Appendices Included:

Appendix 1 – Code of Corporate Governance with tracked changes.

Background Papers

"Delivering good governance in local government", published by CIPFA (the Chartered Institute of Public Finance and Accountancy) and SOLACE (the Society of Local Authority Chief Executives) in April 2016.

"Delivering good governance in local government: framework; Addendum, covering the annual review of governance and the annual governance statement" published by CIPFA (the Chartered Institute of Public Finance and Accountancy) and SOLACE (the Society of Local Authority Chief Executives) in May 2025.

Consideration by any other Council Committee, Scrutiny or Advisory Panel

None

Council Approval Required

No

Exempt from the Press and Public

No

Code of Corporate Governance

1. Background

- 1.1 In April 2016, CIPFA (the Chartered Institute of Public Finance and Accountancy) and SOLACE (the Society of Local Authority Chief Executives) published revised guidance on delivering good governance in Local government. The Council's Code of Corporate Governance was rewritten to set out how it complied with this new guidance. The new guidance set out seven key principles of good governance and the Council's new Code reflected these principles. The Code was first presented to the Audit Committee in February 2017 with updates provided at each November meeting since then.
- 1.2 In May 2025 CIPFA issued an addendum to the guidance covering the annual review of governance and the annual governance statement. The changes this year are mostly as a consequence of that guidance and can be seen through the track changes shown on Appendix 1.

2. Key issues

- 2.1 Good governance leads to good management, performance, public engagement, stewardship of public money and, through all this, good outcomes for citizens and service users.
- 2.2 Rotherham Metropolitan Borough Council is committed to ensuring the highest possible standards of governance to fulfil its responsibilities. Integrity, openness, and accountability are fundamental principles by which the Council operates.
- 2.3 The guidance sets out the seven key principles which underpin the governance of each local government organisation. The Council's local Code follows these principles and demonstrates how they are applied and evidenced in practice. The seven key principles are:
 - Behaving with Integrity, demonstrating strong commitment to ethical values and respecting the rule of law
 - Ensuring Openness and comprehensive stakeholder engagement
 - Determining outcomes in terms of sustainable economic, social and environmental benefits
 - Determining the interventions necessary to optimise the achievement of the intended outcomes
 - Developing the Councils capacity, including the capability of its leadership and the individuals within it
 - Managing risks and performance through robust internal control and strong public financial management
 - Implementing good practice in transparency, reporting and audit to deliver effective accountability.
- 2.4 The first two principles underpin the operation of the other five. As can be seen from the list above, the Council's own values align closely to the key principles in the CIPFA/SOLACE code.

- 2.5 The Council has adopted this approach in producing its Code of Corporate Governance to give citizens and customers a clear understanding of how the Council manages its decision making, service planning, service delivery and accountability processes; how it ensures that the Council sets out its vision and priorities and how it provides effective and efficient outcomes to its citizens and customers.
- 2.6 The addendum to the Code, published in May 2025 and applicable from 1 April 2025, sought to set out the key criteria that should form part of an annual review of governance and set out what should be included in the Council's Annual Governance Statement. The addendum did not seek to change the contents of the Code itself however, the addendum did include a number of "sub principles" under each principle, some of which have not been published before.
- 2.7 In completing our review of the Council's Code for 2025 we have attempted to address any omissions which have been highlighted as a result of the addendum's additional information.

3. Options considered and recommended proposal

- 3.1 "Delivering Good Governance in Local Government", published by CIPFA (the Chartered Institute of Public Finance and Accountancy) and SOLACE (the Society of Local Authority Chief Executives) is widely acknowledged as the authoritative guide in this area.
- 3.2 All Local Authorities within the UK construct their Codes of Corporate Governance utilising the methodology advocated by this guidance. The framework was published in April 2016, and it is important that the Council complies with this Code and the subsequent addendum published in May 2025. An annual review of the Code has been completed by the Corporate Governance Group.
- 3.3 The Audit Committee is invited to review the attached Code at Appendix A and provide any comments. For ease of reference a version showing tracked changes from the previous year is attached although these changes will be removed with the final version of the Code.

4. Consultation on proposal

- 4.1 Research has been undertaken into sector codes of governance. The attached Code takes account of current arrangements in the Council.

5. Timetable and Accountability for Implementing this Decision

- 5.1 The refreshed code is to be presented to the Audit Committee for consideration at its meeting on 26th September 2025.

6. Financial and Procurement Advice and Implications

- 6.1 There are no immediate financial and procurement implications associated with the refreshed code although, previously stated, good governance leads to good stewardship of public money.

7. Legal Advice and Implications

- 7.1 There are no direct legal implications arising from the recommendations within this report.

8. Human Resources Advice and Implications

- 8.1 There are no specific Human Resources implications associated with the proposals.

9. Implications for Children and Young People and Vulnerable Adults

- 9.1 There are no immediate implications associated with the proposals.

10. Equalities and Human Rights Advice and Implications

- 10.1 There are no immediate implications associated with the proposals.

11. Implications for Partners

- 11.1 There are no immediate implications associated with the proposals.

16. Risks and Mitigation

- 16.1 The implementation of an effective Governance framework is designed to minimise the Authority's exposure to risk.

17. Accountable Officer(s)

Simon Dennis, Policy, Improvement and Risk Manager

Approvals Obtained from:-

Strategic Director of Finance and Customer Services: Judith Badger

This report is published on the Council's website or can be found at:

<http://moderngov.rotherham.gov.uk/ieDocHome.aspx?Categories>

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Rotherham Metropolitan Borough Council

Code of Corporate Governance

20254/265

November 20245

CODE OF CORPORATE GOVERNANCE

Introduction

Governance is about organisations ensuring that they are doing the right things in the correct manner for the right people in a timely, open, honest, inclusive and accountable manner. It follows that good governance leads to good management, performance, public engagement, stewardship of public money and, through all this, good outcomes for citizens and service users.

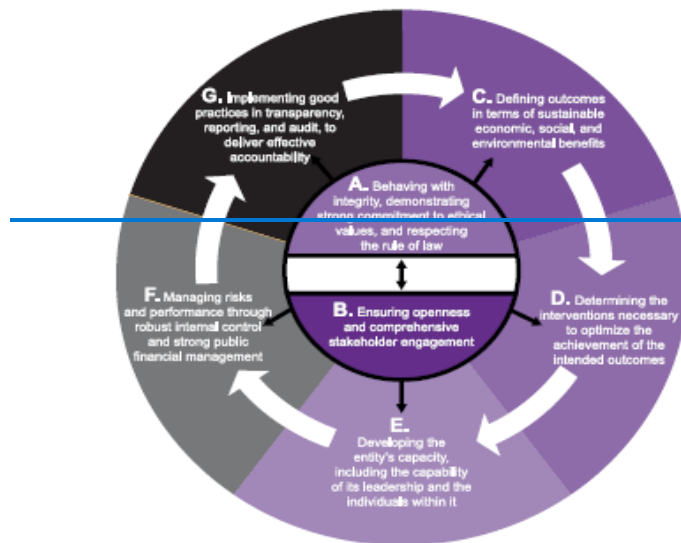
Good governance enables Rotherham Council to pursue its vision effectively, as well as reinforcing that vision with the mechanisms for control and management of risk.

All of the decisions made by Rotherham Council about the services it delivers, and how to deliver them, are supported by a set of systems and processes which make up the Council's 'governance arrangements'. These include holding meetings where decisions are made, the Council's legal framework, setting out priorities and roles clearly, holding decision makers to account through scrutiny, risk management processes, financial monitoring and ensuring high standards of conduct. Local authorities are encouraged to demonstrate how they ensure effective governance arrangements by setting these out in a local code of governance.

Rotherham Metropolitan Borough Council's 'Code of Corporate Governance' ([the Code](#)) is based on the guidance "Delivering Good Governance in Local Government", published in 2016 by CIPFA (the Chartered Institute of Public Finance and Accountancy) and SOLACE (the Society of Local Authority Chief Executives). [The Code has also been informed by the addendum to the guidance published by CIPFA and SOLACE in May 2025 which replaced Chapter 7 of the original Framework publication.](#)

The main principle underpinning the ["Delivering Good Governance in Local Government: Framework"](#) continues to be that local government is developing and shaping its own approach to governance, taking account of the environment in which it now operates. The Framework is intended to assist authorities individually in reviewing and accounting for their own unique approach. The overall aim is to ensure that resources are directed in accordance with agreed policies and according to priorities, that there is sound and inclusive decision making and that there is clear accountability for the use of those resources in order to achieve desired outcomes for service users and communities. A diagram of the Framework from the guidance is copied below:

Achieving the Intended Outcomes While Acting in the Public Interest at all Times



The International Framework notes that:

Principles A and B permeate implementation of principles C to G. The diagram also illustrates that good governance is dynamic, and that an entity as a whole should be committed to improving governance on a continuing basis through a process of evaluation and review.

Delivering Good Governance in Local Government (CIPFA and Solace, 2016)



Principles A and B permeate implementation of principles C to G. The diagram above also illustrates that good governance is dynamic, and that an entity as a whole should be committed to improving governance on a continuing basis through a process of evaluation and review.

The Framework positions the attainment of sustainable economic, societal, and environmental outcomes as a key focus of governance processes and structures. Outcomes give the role of local government its meaning and importance, and it is fitting that they have this central role in the sector's governance. Furthermore, the focus on sustainability and the links between governance and public financial management are crucial – local authorities must recognise the need to focus on the long term.

The Framework defines the principles that should underpin the governance of each local government organisation. It provides a structure to help individual authorities with their approach to governance. Whatever forms of arrangements are in place, authorities should test their governance structures and partnerships against the principles contained in the Framework by:

- Reviewing existing governance arrangements
- Developing and maintaining an up-to-date code of governance, including arrangements for ensuring ongoing effectiveness
- Reporting publicly on compliance with their own code on an annual basis and on how they have monitored the effectiveness of their governance arrangements in the year and on planned changes.

To achieve good governance, each local authority should be able to demonstrate that its governance structures comply with the core and sub-principles contained in this Framework. It should therefore develop and maintain a local code of governance and governance arrangements reflecting the principles set out.

It is also crucial that the Framework is applied in a way that demonstrates the spirit and ethos of good governance which cannot be achieved by rules and procedures alone. Shared values that are integrated into the culture of an organisation, and are reflected in behaviour and policy, are hallmarks of good governance.

The Council has adopted this Code of Corporate Governance (Code) with the intention of giving citizens and customers a clear understanding of how the Council intends to manage its decision making, service planning, service delivery and accountability processes, how it aims to ensure that the Council sets out its vision and priorities and how it aims to provide effective and efficient outcomes to its citizens and customers.

This Code ~~of Corporate Governance~~ explains all of the Council's policies and practices in one document, making them open and explicit. Appropriate procedures and processes are being integrated into the Council's Governance Framework to ensure there will be routine application and ongoing review of the arrangements described in the Code.

The Code is subject to annual review to ensure its ~~adequacy~~adequacy, and its effectiveness is assessed as part of a process that leads to the production of the Council's Annual Governance Statement.

Every Council officer and Member has a responsibility to ensure that their personal conduct and the organisation's governance arrangements are always of the highest standard possible.

Senior managers have a responsibility for reviewing governance standards in their areas of responsibility and for identifying and implementing any necessary improvement actions. Improvement actions should be reflected in the appropriate business plans.

The Chief Executive and Leader ensure that an annual review of corporate governance arrangements is completed and give assurances on their adequacy in the published Annual Governance Statement, accompanying the Statement of Accounts.

The Strategic Leadership Team ensures that the Code is reviewed regularly (at least yearly) to reflect ongoing developments and planned improvements to the framework and authorises any amendments.

For the 2024~~5~~5/~~25~~26 financial year, the Code has once again been amended, where necessary.

How Rotherham Council intends to meet the Principles of Good Corporate Governance

This section sets out how Rotherham Council works according to the principles of good corporate governance.

Principle A - Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.

Summary:

Local government organisations are accountable not only for how much they spend, but also for how they use the resources under their stewardship. This includes accountability for outputs, both positive and negative, and for the outcomes they have achieved. In addition, they have an overarching responsibility to serve the public interest in adhering to the requirements of legislation and government policies. It is essential that, as a whole, they can demonstrate the appropriateness of all their actions and have mechanisms in place to encourage and enforce adherence to ethical values and to respect the rule of law.

Sub principles	Actions Demonstrating Good Governance	How this is evidenced
Behaving with integrity	<ul style="list-style-type: none"> Ensuring members and officers behave with integrity and lead a culture where acting in the public interest is visibly and consistently demonstrated thereby protecting the reputation of the organisation Ensuring members take the lead in establishing specific standard operating principles or values for the organisation and its staff and that they are communicated and understood. These should build on the Seven Principles of Public Life (the Nolan Principles). Leading by example and using the above standard operating principles or values as a framework for decision making and other actions. Demonstrating, communicating and embedding the standard operating principles 	<ul style="list-style-type: none"> Member's Code of Conduct Employees' Code of Conduct Anti-Fraud and Corruption Policy & Strategy Dignity at Work Policy Equal Opportunity in Employment Policy Equality, Diversity and Inclusion Strategy Whistle-blowing and Serious Misconduct Policy Corporate Safeguarding Policy The Council Plan The Year Ahead Delivery Plan LADO (Local Authority Designated Officer) to investigate allegations made against people working with children Standards and Ethics Committee Social Value included in procurement through the Social Value Policy

	or values through appropriate policies and processes which are reviewed on a regular basis to ensure that they are operating effectively.	<ul style="list-style-type: none"> • One Rotherham Values
Demonstrating strong commitment to ethical values	<ul style="list-style-type: none"> • Seeking to establish, monitor and maintain the organisation's ethical standards and performance • Underpinning personal behaviour with ethical values and ensuring they permeate all aspects of the organisation's culture and operation. • Developing and maintaining robust policies and procedures which place emphasis on agreed ethical values. • Ensuring that external providers of services on behalf of the organisation are required to act with integrity and in compliance with high ethical standards expected by the organisation. 	<ul style="list-style-type: none"> • Council Plan • The Year Ahead Delivery Plan • Human Resources Policies • Induction Procedures • Registers of Interests • Registers of Gifts and Hospitality • Member's Code of Conduct • Employees' Code of Conduct • Member / Officer Relations Protocol • Standards and Ethics Committee • All Codes of Conduct are regularly reviewed and updated to take account of any issues that arise
Respecting the rule of law	<ul style="list-style-type: none"> • Ensuring members and staff demonstrate a strong commitment to the rule of the law as well as adhering to relevant laws and regulations. • Creating the conditions to ensure that the statutory officers, other key post holders and members are able to fulfil their responsibilities in accordance with legislative and regulatory requirements. • Striving to optimise the use of the full powers available for the benefit of citizens, communities and stakeholders. 	<ul style="list-style-type: none"> • Legal (Monitoring) Officer Role • Internal Audit • External Audit • Corporate Complaints Procedure • Standards and Ethics Committee (supporting Members' observation of their Code of Conduct) • Employees' "My Year Ahead Plan" (Personal Development Reviews) • Publicising the process of how to complain about Members' conduct • Publicising the process of how to make a complaint to the Local Government Ombudsman • Overview and Scrutiny functions

	<ul style="list-style-type: none">• Dealing with breaches of legal and regulatory provisions effectively.• Ensuring corruption and misuse of power are dealt with effectively.	<ul style="list-style-type: none">• Anti-Fraud and Corruption Policy and Strategy• Whistleblowing and Serious Misconduct Policy• Anti-Money Laundering Policy
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Principle B - Ensuring openness and comprehensive stakeholder engagement.

Summary:

Local government is run for the public good; organisations therefore should ensure openness in their activities. Clear, trusted channels of communication and consultation should be used to engage effectively with all groups of stakeholders, such as individual citizens and service users, as well as institutional stakeholders.

Sub principles	Actions Demonstrating Good Governance	How this is evidenced
Openness	<ul style="list-style-type: none"> Ensuring an open culture through demonstrating, documenting and communicating the organisation's commitment to openness. Making decisions that are open about actions, plans, resource use, forecasts, outputs and outcomes. The presumption is for openness. If that is not the case, a justification for the reasoning for keeping a decision confidential should be provided. Providing clear reasoning and evidence for decisions in both public records and explanations to stakeholders and being explicit about the criteria, rationale and considerations used. In due course, ensuring that the impact and consequences of those decisions are clear. Using formal and informal consultation and engagement to determine the most appropriate and effective interventions/courses of action. 	<ul style="list-style-type: none"> The Council Plan The Year Ahead Delivery Plan Six monthly public Council Plan/Year Ahead Delivery Plan progress reports The Rotherham Plan Forward Plan listing key decisions to be made Council Website Consultation and Engagement toolkit Formal consultation arrangements Community and voluntary sector representation on Partnership Boards Freedom of Information publication scheme Overview and Scrutiny functions Data Transparency Code Public meetings open to all (other than for restricted items) and many are webcast and publicly accessible through the internet Officer decision notices published in advance Six monthly updates on external inspections, reviews and audits to Audit Committee

Engaging comprehensively with institutional stakeholders	<ul style="list-style-type: none"> • Effectively engaging with institutional stakeholders to ensure that the purpose, objectives and intended outcomes for each stakeholder relationship are clear so that outcomes are achieved successfully and sustainably. • Developing formal and informal partnerships to allow for resources to be used more efficiently and outcomes achieved more effectively • Ensuring that partnerships are based on trust; a shared commitment to change; and a culture that promotes and accepts challenge among partners, and that the added value of partnership working is explicit. 	<ul style="list-style-type: none"> • Formal consultation arrangements • Community and voluntary sector representation on Partnership Boards • Council website • Rotherham Local Safeguarding Children Board • Rotherham Safeguarding Adults Board • Community Safety and Anti-Social Behaviour Unit • Neighbourhood working group • Rotherham Together Partnership
Engaging with individual citizens and service users effectively	<ul style="list-style-type: none"> • Establishing a clear policy on the type of issues that the organisation will meaningfully consult with or involve communities, individual citizens, service users and other stakeholders to ensure that service (or other) provision is contributing towards the achievement of intended outcomes. • Ensuring that communication methods are effective, and members and officers are clear about their roles with regard to community engagement. • Encouraging, collecting and evaluating the views and experiences of communities, citizens, service users and organisations of different backgrounds including reference to future needs. • Implementing effective feedback mechanisms in order to demonstrate how their views have been taken into account. 	<ul style="list-style-type: none"> • Council Plan, Year Ahead Delivery Plan and six-monthly progress reports published on RMBC website • Key decisions are published at least 28 days prior to consideration at Cabinet • External Auditor provides an annual assessment of the Council's performance through the Value for Money conclusion • Council website • Council minutes and agendas available on website • Officer Decision Reports available on website • Consultation and Engagement toolkit • Equality, Diversity and Inclusion Strategy • Formal consultation arrangements • Community and voluntary sector representation on Partnership Boards • Satisfaction Surveys • Freedom of Information publication scheme

	<ul style="list-style-type: none">• Balancing feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity.• Taking account of the interests of future generations of tax-payers and service users.	<ul style="list-style-type: none">• Corporate Complaints Procedure.• “Suggest a topic for scrutiny” process enabling individuals to influence the scrutiny agenda.
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Principle C - Defining outcomes in terms of sustainable economic, social, and environmental benefits.

Summary:

The long-term nature and impact of many of local government's responsibilities mean that it should define and plan outcomes and that these should be sustainable. Decisions should further the authority's purpose, contribute to intended benefits and outcomes, and remain within the limits of authority and resources. Input from all groups of stakeholders, including citizens, service users, and institutional stakeholders, is vital to the success of this process and in balancing competing demands when determining priorities for the finite resources available.

Sub principles	Actions Demonstrating Good Governance	How this is evidenced
Defining Outcomes	<ul style="list-style-type: none"> • Having a clear vision which is an agreed formal statement of the organisation's purpose and intended outcomes containing appropriate performance indicators, which provides the basis for the organisation's overall strategy, planning and other decisions. • Specifying the intended impact on, or changes for, stakeholders including citizens and service users. It could be immediately or over the course of a year or longer. • Delivering defined outcomes on a sustainable basis within the resources that will be available. • Identifying and managing risks to the achievement of outcomes. • Managing service users' expectations effectively with regard to determining priorities and making the best use of the resources available. 	<ul style="list-style-type: none"> • The Council Plan • The Year Ahead Delivery Plan • Six monthly Council Plan/Year Ahead Delivery Plan progress reports • Rotherham Plan • Forward Plan listing key decisions to be taken • Corporate report template requires information explaining the legal and financial implications of decisions • Community Safety Strategy (2025-2028) and Anti-Social Behaviour Unit • Rotherham Housing Strategy 2025-2030 • Rotherham Health and Wellbeing Strategy (2025-2030 A healthier Rotherham by 2025) • Safer Rotherham Partnership Strategy Plan 2025-2028 • Rotherham Economic Growth Plan 2015-2025 • Place Based Investment Strategy • Rotherham Cultural Strategy 2019-2026 • Early Help Strategy for children, young people and families

		<ul style="list-style-type: none"> • Medium Term Financial Strategy • Risk Management Policy • Risk Management Guide • Regular revision and consideration of Strategic Risk Register by Strategic Leadership Team and consideration by Audit Committee including Directorate Risk “deep dives” • Monthly consideration of Directorate Risk Registers by Directorate Leadership Teams • Corporate report template contains ‘risk implications’ section • Audit Committee reviews risks and the risk management process
Sustainable economic, social and environmental benefits	<ul style="list-style-type: none"> • Considering and balancing the combined economic, social and environmental impact of policies, plans and decisions when taking decisions about service provision. • Taking a longer-term view with regard to decision making, taking account of risk and acting transparently where there are potential conflicts between the organisation’s intended outcomes and short-term factors such as the political cycle or financial constraints. • Determining the wider public interest associated with balancing conflicting interests between achieving the various economic, social and environmental benefits, through consultation where possible, in order to ensure appropriate trade-offs. • Ensuring fair access to services. 	<ul style="list-style-type: none"> • The Council Plan • The Year Ahead Delivery Plan • Service Plans • Forward Plan listing key decisions to be taken • Receipt of reports from inspectorates and regulators throughout the year and associated regular reporting to SLT and Audit Committee • Formal consultation arrangements • Consultation and Engagement toolkit • Equality, Diversity and Inclusion Strategy • Employment and Skills Strategy 2025-2030 • Rotherham Economic Growth Plan 2015-2025 • Place Based Investment Strategy • Safer Rotherham Partnership Plan 2022-2025 • Rotherham Local Plan Core Strategy 2013-28 • Municipal Waste Management Strategy • Rotherham Health and Wellbeing Strategy (2025-2028 A healthier Rotherham by 2025) • Social Value included in procurement

		<ul style="list-style-type: none">• All Cabinet Reports require a Carbon Impact Assessment.
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Principle D - Determining the interventions necessary to optimise the achievement of the intended outcomes.

Summary:

Local government achieves its intended outcomes by providing a mixture of legal, regulatory, and practical interventions (courses of action). Determining the right mix of these courses of action is a critically important strategic choice that local government has to make to ensure intended outcomes are achieved. They need robust decision-making mechanisms to ensure that their defined outcomes can be achieved in a way that provides the best trade-off between the various types of resource inputs while still enabling effective and efficient operations. Decisions made need to be reviewed continually to ensure that achievement of outcomes is optimised.

Sub principles	Actions Demonstrating Good Governance	How this is evidenced
Determining interventions	<ul style="list-style-type: none"> Ensuring decision makers receive objective and rigorous analysis of a variety of options indicating how intended outcomes would be achieved and associated risks. Therefore, ensuring best value is achieved however services are provided. Considering feedback from citizens and service users when making decisions about service improvements or where services are no longer required in order to prioritise competing demands within limited resources available including people, skills, land and assets and bearing in mind future impacts. 	<ul style="list-style-type: none"> Business decisions are accompanied by a business case and options appraisal Overview and Scrutiny functions Corporate report template requires information explaining the legal and financial implications of decisions Financial, legal and technical advice provided by the s151 Officer, the Monitoring Officer and other officers as required Council website Formal consultation arrangements Consultation and Engagement toolkit
Planning interventions	<ul style="list-style-type: none"> Establishing and implementing robust planning and control cycles that cover strategic and operational plans, priorities and targets. Engaging with internal and external stakeholders in determining how services and other courses of action should be planned and delivered. 	<ul style="list-style-type: none"> The Council Plan The Year Ahead Delivery Plan Directorate Service Plans underpin short term planning and the Year Ahead Delivery Plan Six monthly Council Plan/Year Ahead Delivery Plan progress reports Performance Management Framework

	<ul style="list-style-type: none"> • Considering and monitoring risks facing each partner when working collaboratively including shared risks. • Ensuring arrangements are flexible and agile so that the mechanisms for delivering outputs can be adapted to changing circumstances. • Establishing appropriate key performance indicators (KPIs) as part of the planning process in order to identify how the performance of services and projects is to be measured. • Ensuring capacity exists to generate the information required to review service quality regularly. • Preparing budgets in accordance with organisational objectives, strategies and the medium term financial plan. • Informing medium and long term resource planning by drawing up realistic estimates of revenue and capital expenditure aimed at developing a sustainable funding strategy. 	<ul style="list-style-type: none"> • Contract Monitoring Reports • Medium Term Financial Strategy • Capital Programme • Revenue budget process • Value for Money judgement by External Auditor • Jointly developed risk register with Rotherham Together Partnership (RTP) which covers the key elements of the Rotherham Plan.
Optimising achievement of intended outcomes	<ul style="list-style-type: none"> • Ensuring the medium term financial strategy integrates and balances service priorities, affordability and other resource constraints. • Ensuring the budgeting process is all-inclusive, taking into account the full cost of operations over the medium and longer term. • Ensuring the medium term financial strategy sets the context for ongoing decisions on significant delivery issues or responses to changes in the external environment that may arise during the budgetary period in order for outcomes to be achieved while optimising resource usage. 	<ul style="list-style-type: none"> • Medium Term Financial Strategy • Revenue budget process • Capital Programme • Procurement Policy • Procurement Standing Orders • Action plans developed in response to external audit and inspections • 6 monthly public reporting on completion of inspection and external audit recommendations • Value for Money judgement by external auditor • Social Value in procurement

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	<ul style="list-style-type: none">• Ensuring the achievement of 'social value' through service planning and commissioning.	
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Principle E - Developing the entity's capacity, including the capability of its leadership and the individuals within it.

Summary:

Local government needs appropriate structures and leadership, as well as people with the right skills, appropriate qualifications and mind-set, to operate efficiently and effectively and achieve their intended outcomes within the specified periods. A local government organisation must ensure that it has both the capacity to fulfil its own mandate and to make certain that there are policies in place to guarantee that its management has the operational capacity for the organisation as a whole. Because both individuals and the environment in which an authority operates will change over time, there will be a continuous need to develop its capacity as well as the skills and experience of the leadership of individual staff members. Leadership in local government entities is strengthened by the participation of people with many different types of backgrounds, reflecting the structure and diversity of communities.

Sub principles	Actions Demonstrating Good Governance	How this is evidenced
Developing the entity's capacity	<ul style="list-style-type: none">• Reviewing operations, performance and use of assets on a regular basis to ensure their continuing effectiveness.• Improving resource use through appropriate application of techniques such as benchmarking and other options in order to determine how resources are allocated so that defined outcomes are achieved effectively and efficiently.• Recognising the benefits of partnerships and collaborative working where added value can be achieved.• Developing and maintaining an effective workforce plan to enhance the strategic allocation of resources	<ul style="list-style-type: none">• The Council Plan• The Year Ahead Delivery Plan• Six monthly Council Plan/Year Ahead Delivery Plan progress reports• Service Plans• Organisational restructure in key service areas to increase capacity (e.g. Health and Safety)• Officer participation in regional groups appropriate to their particular service• Engagement with the South Yorkshire Mayoral Combined Authority (SYMCA)• Benchmarking increasingly used to develop budgets• Local Government Association (LGA) Corporate Peer Challenge in 2023, along with associated action plan and follow up visit• LGA review of Big Hearts, Big Changes programme• Workforce Plan

<p>Developing the capability of the entity's leadership and other individuals</p>	<ul style="list-style-type: none"> • Developing protocols to ensure that elected and appointed leaders negotiate with each other regarding their respective roles early on in the relationship and that a shared understanding of roles and objectives is maintained. • Publishing a statement that specifies the types of decisions that are delegated and those reserved for the collective decision making of the governing body. • Ensuring the leader and the chief executive have clearly defined and distinctive leadership roles within a structure whereby the chief executive leads in implementing strategy and managing the delivery of services and other outputs set by members and each provides a check and a balance for each other's authority. • Developing the capabilities of members and senior management to achieve effective leadership and to enable the organisation to respond successfully to changing legal and policy demands as well as economic, political and environmental changes and risks by <ul style="list-style-type: none"> - Ensuring members and staff have access to appropriate induction tailored to their role and that ongoing training and development matching individual and 	<ul style="list-style-type: none"> • The Council Constitution • Scheme of Delegation • Members' Code of Conduct • Member training and seminars • Members' and officers' induction programmes • "My Year Ahead Plan" review for all staff (Personal Development Reviews) • Compliance with the CIPFA Financial Management Code and the CIPFA Statement on the Role of the Chief Financial Officer in Local Government • Statutory Statutory Officer Group in place including Chief Executive, Section 151 Officer and Monitoring Officer • Job descriptions and person specifications produced for all posts • Recruitment and appointment policies and procedures • Members' Development Panel • Management Development Programme • Comprehensive training programme for officers • Workforce Development Plan • Workforce Plan (including employee health & wellbeing) • Staff surveys • Dedicated -HR Policies and Guidance page on intranet • Employee Guide to wellbeing
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	<p>organisational requirements is available and encouraged.</p> <ul style="list-style-type: none"> - Ensuring members and officers have the appropriate skills, knowledge, resources and support to fulfil their roles and responsibilities and ensuring that they are able to update their knowledge on a continuing basis. - Ensuring personal, organisational and system-wide development through shared learning, including lessons learnt from governance weaknesses both internal and external. <ul style="list-style-type: none"> • Ensuring that there are structures in place to encourage public participation. • Taking steps to consider the leadership's own effectiveness and ensuring leaders are open to constructive feedback from peer review and inspections. • Holding staff to account through regular performance reviews which take account of training or development needs. • Ensuring arrangements are in place to maintain the health and wellbeing of the workforce and support individuals in maintaining their own physical and mental wellbeing. 	
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Principle F - Managing risks and performance through robust internal control and strong public financial management.

Summary:

Local government needs to ensure that the organisations and governance structures that it oversees have implemented, and can sustain, an effective performance management system that facilitates effective and efficient delivery of planned services. Risk management and internal control are important and integral parts of a performance management system and are crucial to the achievement of outcomes. Risk should be considered and addressed as part of all decision making activities. A strong system of financial management is essential for the implementation of policies and the achievement of intended outcomes, as it will enforce financial discipline, strategic allocation of resources, efficient service delivery, and accountability. It is also essential that a culture and structure for scrutiny is in place as a key part of accountable decision making, policy making and review. A positive working culture that accepts, promotes and encourages constructive challenge is critical to successful scrutiny and successful delivery. Importantly, this culture does not happen automatically, it requires repeated public commitment from those in authority.

Sub principles	Actions Demonstrating Good Governance	How this is evidenced
Managing risk	<ul style="list-style-type: none"> • Recognising that risk management is an integral part of all activities and must be considered in all aspects of decision making. • Implementing robust and integrated risk management arrangements and ensuring that they are working effectively. • Ensuring that responsibilities for managing individual risks are clearly allocated. 	<ul style="list-style-type: none"> • Risk Management Policy in place & Risk Management Guide - reviewed regularly • Corporate Strategic Risk Register (CSRR) in place and reviewed regularly by Strategic Leadership team and linked to service performance • Directorate and Service level risk registers in place • Corporate report template contains 'risk implications' section • Audit Committee reviews one directorate risk register at each meeting and considers the Strategic Risk Register every six months. • Audit Committee receives an annual Risk Management Report • Risk training for all levels of staff
Managing performance	<ul style="list-style-type: none"> • Monitoring service delivery effectively including planning, specification, execution and independent post implementation review. 	<ul style="list-style-type: none"> • Quarterly Performance Monitoring Reports aligned to the Council Plan and Year Ahead Delivery Plan,

	<ul style="list-style-type: none"> • Making decisions based on relevant, clear objective analysis and advice pointing out the implications and risks inherent in the organisation's financial, social and environmental position and outlook • Ensuring an effective scrutiny or oversight function is in place which provides constructive challenge and debate on policies and objectives before, during and after decisions are made thereby enhancing the organisation's performance and that of any organisation for which it is responsible • Providing members and senior management with regular reports on service delivery plans and on progress towards outcome achievement. • Ensuring there is consistency between specification stages (such as budgets) and post implementation reporting (e.g. financial statements). 	<p>with two of the four quarters considered in public session at OSMB and Cabinet</p> <ul style="list-style-type: none"> • Performance Management Framework • Contract Monitoring Reports • Corporate report template requires information explaining the legal and financial implications of decisions • Corporate report template contains 'risk implications' section • Overview and Scrutiny functions are in place • Monthly spend/budget reports available sent to all budget holders • Officers' make regular online monthly budget submissions as part of risk based budget monitoring arrangements • Service Plans for all services
Robust internal control	<ul style="list-style-type: none"> • Aligning the risk management strategy and policies on internal control with achieving the objectives. • Evaluating and monitoring risk management and internal control on a regular basis. • Ensuring effective counter fraud and anti-corruption arrangements are in place. • Ensuring additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor. • Ensuring an audit committee or equivalent group or function which is independent of the 	<ul style="list-style-type: none"> • Risk Management Policy & Guide in place and reviewed annually • Strategic Risk Register in place and reviewed regularly by Strategic Leadership team and linked to service performance • Directorate and Service level risk registers in place • Risk Management Meetings consisting of Risk Champions and Insurance staff (with external invitees when relevant) • Anti-Fraud and Corruption Policy & Strategy • Internal Audit annual opinion on governance, risk management and internal control.

	<p>executive and accountable to the governing body provides a further source of effective assurance regarding arrangements for managing risk and maintaining an effective control environment, and that its recommendations are listened to and acted upon</p>	<ul style="list-style-type: none"> • Audit committee meets at least 5 times a year and receives reports from both internal and external audits • Audit Committee reviews risks at each meeting, including each Directorate's Risk Register at least annually, and the Strategy Risk Register twice a year • Corporate Information Governance Group • Consideration of specified Fraud risks by Corporate Risk Champions • Procurement and Asset Management Services in place and monitoring compliance with relevant legal requirements • Internal Audit seeks to comply with the Global IA Standards and the CIPFA Code of Practice on the Governance of Internal Audit
Managing data	<ul style="list-style-type: none"> • Ensuring effective arrangements are in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data. • Reviewing and auditing regularly the quality and accuracy of data used in decision making and performance monitoring. • Ensuring effective arrangements are in place and operating effectively when sharing data with other bodies. 	<ul style="list-style-type: none"> • Dedicated Information Governance Unit • Freedom of Information publication scheme • Digital Council Strategy • Ongoing monitoring of Data Protection Act / Freedom of Information compliance • Data Transparency Code • Data Sharing Agreements • GDPR training for staff • ▲
Strong public financial management	<ul style="list-style-type: none"> • Ensuring financial management supports both long term achievement of outcomes and short-term financial and operational performance. • Ensuring well-developed financial management is integrated at all levels of planning and control, including management of financial risks and controls. 	<ul style="list-style-type: none"> • The Council Plan • The Year Ahead Delivery Plan • Medium Term Financial Strategy • Revenue budget process • Procurement Policy • Procurement Standing Orders

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		<ul style="list-style-type: none"> • Value for Money judgement from the External Auditor • External Auditors' Annual Audit letter • The Council complies with the financial management standards as set out within the CIPFA Financial Management Code (FMC). • The Council's Financial and Procurement Procedure Rules (FPPR's) set clear principles as to how the Council manages and controls its financial decision making. These FPPR's are routinely reviewed. • Financial Regulations • Capital Strategy • Treasury Management Strategy.
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Principle G - Implementing good practices in transparency, reporting, and audit to deliver effective accountability.

Summary:

Accountability is about ensuring that those making decisions and delivering services are answerable for them. Effective accountability is concerned not only with reporting on actions completed, but also ensuring that stakeholders are able to understand and respond as the organisation plans and carries out its activities in a transparent manner. Both external and internal audit contribute to effective accountability.

Sub principles	Actions Demonstrating Good Governance	How this is evidenced
Implementing good practice in transparency	<ul style="list-style-type: none"> • Writing and communicating reports for the public and other stakeholders in a fair, balanced and understandable style 	<ul style="list-style-type: none"> • Council website • Meeting papers and minutes published on website • Officer decision records published on website

	<p>appropriate to the intended audience and ensuring that they are easy to access and interrogate.</p> <ul style="list-style-type: none"> • Striking a balance between providing the right amount of information to satisfy transparency demands and enhance public scrutiny while not being too onerous to provide and for users to understand. 	<ul style="list-style-type: none"> • Recordings of public meetings published on website • Budgets and spending published on website • Senior Officer remuneration published on website • Rotherham Partnership annual report and twice yearly twice-yearly newsletter.
Implementing good practices in reporting	<ul style="list-style-type: none"> • Reporting at least annually on performance, value for money and the stewardship of resources to stakeholders in a timely and understandable way. • Ensuring members and senior management own the results reported. • Ensuring robust arrangement for assessing the extent to which the principles contained in this Framework have been applied and publishing the results on this assessment including an action plan for improvement and evidence to demonstrate good governance (the annual governance statement). • Ensuring that this Framework is applied to jointly managed or shared service organisations as appropriate. • Ensuring the performance information that accompanies the financial statements is prepared on a consistent and timely basis and the statements allow for comparison with other similar organisations. 	<ul style="list-style-type: none"> • Publication of Statement of Accounts on website • Annual Governance Statement produced and published on website • The Head of Internal Audit presents an annual report in public to the Audit Committee to inform members of Internal Audit activity that has taken place during the year • Code of Corporate Governance refreshed annually in accordance with CIPFA/SOLACE principles • Documents are scrutinised and approved by Senior Leadership Team, Cabinet and Audit Committee prior to publication • Performance information and reports are published on the website. Six monthly Council Plan/Year Ahead Delivery Plan progress reports. • VFM judgement by external auditors • Progress reports on all external inspections, reviews and audits are presented to Audit Committee six-monthly and reviewed by Senior the Strategic Leadership Team quarterly to ensure action is taken.

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Assurance and effective accountability	<ul style="list-style-type: none"> • Ensuring that recommendations for corrective action made by external audit are acted upon. • Ensuring an effective internal audit service with direct access to members is in place, providing assurance with regard to governance arrangements and recommendations are acted upon. • Welcoming peer challenge, reviews and inspections from regulatory bodies and implementing recommendations. • Gaining assurance on risks associated with delivering services through third parties and that this is evidenced in the Annual Governance Statement. • Ensuring that when working in partnership, arrangements for accountability are clear and the need for wider public accountability has been recognised and met. 	<ul style="list-style-type: none"> • The external auditors produce an Annual Audit Letter which is presented at Audit Committee and published on the website. The council produces a response to all issues and recommendations contained within. • The Head of Internal Audit presents an annual report to Audit Committee to inform members of Internal Audit activity that has taken place during the year • Audit Committee meets at least five times a year and receives reports from both Internal and External Audit • The authority is subject to regular inspections from regulatory bodies, including Ofsted, Care Quality Commission etc. The outcomes of these inspections, together with the council's responses are made available via the website. • Progress reports on all external inspections, reviews and audits are presented to Audit Committee six-monthly <u>and reviewed by the Senior Strategic Leadership Team quarterly to ensure action is taken.</u> • Annual Governance Statement produced and published on website • The RTP Rotherham Plan and the supporting agreement. The partnership reports publicly periodically on its progress on the Plan and there is an annual delivery plan and updates on its website. • LGA Corporate Peer Challenge.
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Public Report
Audit Committee

Committee Name and Date of Committee Meeting

Audit Committee – 25 September 2025

Report Title

Audit Committee Forward Work Plan

Is this a Key Decision and has it been included on the Forward Plan?

No

Strategic Director Approving Submission of the Report

Judith Badger, Strategic Director of Finance and Customer Services

Report Author(s)

Louise Ivens, Head of Internal Audit

Tel: 01709 823282 Email: louise.iven@rotherham.gov.uk

Ward(s) Affected

Borough-Wide

Report Summary

The report presents to the Audit Committee a forward work plan covering the next year. The plan shows how the agenda items relate to the objectives of the Committee. It is presented for review and amendment as necessary.

Recommendations

That Audit Committee review the Forward Work Plan and suggest any amendments to it.

List of Appendices Included

Audit Committee Forward Work Plan.

Background Papers

Audit Committee Terms of Reference – Constitution, Appendix 9 Responsibilities and Functions, Section 5 Terms of Reference for Committees, Boards and Panels.

Consideration by any other Council Committee, Scrutiny or Advisory Panel

No

Council Approval Required

No

Exempt from the Press and Public

No

Audit Committee Forward Work Plan

1. Background

- 1.1 The Audit Committee's Terms of Reference are published in the Constitution. The attached Forward Work Plan details how the Committee meets those Terms of Reference.

2. Key Issues

- 2.1 Local government audit committees should comply with the Chartered Institute of Public Finance and Accountancy's Position Statement and Practical Guidance for Audit Committees. The Terms of Reference for the Audit Committee are designed to ensure that the committee meets the CIPFA standards.
- 2.2 The forward work plan is designed to ensure that the key Audit Committee responsibilities are fulfilled.

3. Options considered and recommended proposal

- 3.1 The work plan for the Audit Committee is a helpful guiding document for the Committee itself and other stakeholders with an interest in the Committee's activities. The work plan for the coming year by date is presented to each Committee meeting for review and amendment.

4. Consultation on proposal

- 4.1 Relevant officers and the Audit Committee were consulted in producing the work plan.

5. Timetable and Accountability for Implementing this Decision

- 5.1 The Forward Plan comprises a schedule of reports to be presented to the Audit Committee at each of its meetings during the year. Various reports have to be presented at specified meetings in order to comply with statutory requirements (for example relating to the statement of accounts and annual governance statement).

6. Financial and Procurement Advice and Implications

- 6.1 There are no direct financial or procurement implications arising from this report.

7. Legal Advice and Implications

- 7.1 There are no direct legal implications associated with this report.

8. Human Resources Advice and Implications

- 8.1 There are no Human Resources implications arising from the report.

9. Implications for Children and Young People and Vulnerable Adults

- 9.1 The Audit Committee reviews the management of risks across the Council including those relating to Children's and Adult Services. Review of the management of risks helps to ensure the risks are mitigated.

10. Equalities and Human Rights Advice and Implications

- 10.1 There are no direct Equalities and Human Rights implications arising from this report.

11. Implications for CO₂ Emissions and Climate Change

- 11.1 There are no direct CO₂ and Climate Change implications arising from the report.

12. Implications for Partners

- 12.1 Partners will be able to take assurance on the Control's application of governance controls and management of risks from the work of the Audit Committee.

13. Risks and Mitigation

- 13.1 The Audit Committee aims to comply with standards established by the Chartered Institute of Public Finance and Accountancy (CIPFA). The maintenance of a work plan is consistent with the CIPFA standards. The production of a work plan also helps the Audit Committee to ensure it achieves its terms of reference.

Accountable Officer(s)

Louise Ivens, Head of Internal Audit

Report Author: Louise Ivens, Head of Internal Audit.
Tel 01709 823282 E mail louise.iven@rotherham.gov.uk

This report is published on the Council's [website](#).

Audit Committee Forward Work Plan

Meeting Date	Key Responsibility	Agenda Item	Author
November 2025	Financial Reporting	Audited Final Statement of Accounts	Rob Mahon
	Governance Risk and Control	Audited Final AGS	Judith Badger
	External Audit	External Audit Findings (ISA 260)	Grant Thornton / Rob Mahon
	Treasury Management	Mid-Year Report on Treasury Management and quarterly update	Rob Mahon
	Governance Risk and Control	Risk Management Guide	Simon Dennis
	Governance Risk and Control	Risk Management Directorate Presentation - Regeneration and Environment	Andrew Bramidge
	Internal Audit / Governance Risk and Control	IA Progress Report	Louise Ivens
	Audit Committee Accountability	Audit Committee Forward Work Plan	Louise Ivens
January 2026	Governance Risk and Control	Chief Executive Presentation	John Edwards
	Financial Reporting	Final Accounts closedown and accounting policies	Rob Mahon
	Governance Risk and Control	External Audit and Inspection recommendations	Simon Dennis

	Governance Risk and Control	Annual Report/Value for Money Opinion	Grant Thornton
	Governance Risk and Control	Strategic Risk Register	Simon Dennis
	Governance, Risk and Control	Risk Management Directorate Presentation - Finance and Customer Services	Judith Badger
	Audit Committee Accountability	Audit Committee Forward Work Plan	Louise Ivens
March 2026	Treasury Management	Treasury Management Quarterly Update	Rob Mahon
	Governance Risk and Control	Procurement Annual Report	Karen Middlebrook
	Internal Audit / Governance Risk and Control	IA Progress Report	Louise Ivens
	Internal Audit	IA Annual Plan	Louise Ivens
	Internal Audit	Global Internal Audit Standards/ Internal Audit Quality Assurance and Improvement Plan and Audit Charter	Louise Ivens
	Governance Risk and Control	Risk Management Directorate Presentation - Children and Young People's Service	Nicola Curley

	Audit Committee Accountability	Audit Committee Forward Work Plan	Louise Ivens
June 2026	Financial Reporting	Draft Statement of Accounts	Rob Mahon
	Governance Risk and Control	Draft Annual Governance Statement	Judith Badger
	External Audit	External Audit Plan and Progress Update	Grant Thornton
	Treasury Management	Treasury Management Outturn and summary Prudential Indicators	Rob Mahon
	Internal Audit / Governance Risk and Control	IA Progress Report	Louise Ivens
	Internal Audit / Governance Risk and Control	Internal Audit Annual Report	Louise Ivens
	Governance Risk and Control	Risk Management Directorate Presentation - Adult Care Housing and Public Health	Ian Spicer
	Audit Committee Accountability	Audit Committee Forward Plan	Louise Ivens
July 2026	External Audit	External Audit Progress Report	Grant Thornton
	Governance Risk and Control	Dedicated Schools Grant	Joshua Amahwe
	Governance Risk and Control	Risk Management Annual Report and Strategic Risk Register	Simon Dennis

	Governance Risk and Control	External Audit and Inspection Recommendations	Simon Dennis
	Governance Risk and Control	Review of Surveillance and use of Regulation of Investigatory Powers	Bal Nahal
	Audit Committee Accountability	Audit Committee Annual Report	Louise Ivens
	Audit Committee Accountability	Audit Committee Forward Work Plan	Louise Ivens
September 2026	Treasury Management	Treasury Management Quarterly Update	Rob Mahon
	Financial Reporting	Update on Statement of Accounts	Rob Mahon
	Governance Risk and Control	Information Governance Annual Report	Paul Vessey
	Internal Audit / Governance Risk and Control	IA Progress Report and Draft Audit Strategy	Louise Ivens
	Governance Risk and Control	Risk Management Directorate Presentation - Assistant Chief Executive	Jo Brown
	Governance Risk and Control	Code of Corporate Governance	Simon Dennis
	Governance Risk and Control	Anti-Fraud and Corruption Policy and Strategy review and update	Louise Ivens
	Audit Committee Accountability	Audit Committee Forward Work Plan	Louise Ivens

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Public Report
Audit Committee

Committee Name and Date of Committee Meeting

Audit Committee – 25 September 2025

Report Title

Progress report on Internal Audit partial opinion audits

Is this a Key Decision and has it been included on the Forward Plan?

No

Strategic Director Approving Submission of the Report

Judith Badger, Strategic Director of Finance and Customer Services

Ian Spicer, Strategic Director of Adults, Housing and Public Health

Andrew Bramidge, Strategic Director of Regeneration and Environment

Report Author(s)

Louise Ivens, Head of Internal Audit

Tel: 01709 823282 Email: louise.iven@rotherham.gov.uk

Ward(s) Affected

Borough-Wide

Report Summary

The purpose of this report is to provide assurance to the Audit Committee in relation to the actions taken, and implementation of the recommendations made with regard to the partial assurance Internal Audit reports on:-

- Asset Management property acquisitions and disposals
- Building Security Follow up
- Water safety (legionella) compliance (Corporate Landlord)
- Water safety (legionella) compliance (Housing)
- Music Service income
- Home to School Transport.

Recommendations

That the Audit Committee note the contents of the report.

List of Appendices Included

N/A

Background Papers

Internal Audit Progress Report 17th June Audit Committee

Internal Audit Progress Report 25th September Audit Committee

Consideration by any other Council Committee, Scrutiny or Advisory Panel

No

Council Approval Required

No

Exempt from the Press and Public

No

Progress report on Internal Audit partial opinion audits

1. Background

- 1.1 In accordance with the 2024-25 audit plan, audits have been carried out across key areas of the Council's operations. The June progress report to the Audit Committee reported on five partial opinions. In accordance with the agreed process, an update is provided by the service at the following Audit Committee, setting out the actions taken to address the recommendations raised. This report includes a number of updates from these partial opinion audits. In addition, there is an update on a further audit which is included in the September Internal Audit progress report (Home to School Transport).

2. Key Issues

- 2.1 The key issues identified by the audits were included in the June Audit Committee Internal Audit update at Appendix C. The issues identified in the Home to School Transport audit are included in the September Audit Committee Internal Audit update at Appendix C.

- 2.2 Directorates have provided the following updates on action taken following the audits.

2.3 Asset management property acquisitions and disposals

- 2.4 Internal Audit carried out an end-to-end audit of the acquisitions and disposals process following substantial costs that had been incurred to remedy damage to a town centre property which was acquired and not promptly secured.
- 2.5 This contributed to an overspend against the budget within the Asset Management Service in 2023-24 of £0.3m. The audit scoping process commenced in March 2024 with initial meetings held with the former Head of Asset Management and the Strategic Asset Manager but was put on hold until the new Assistant Director of Property and Facilities Services was appointed in May 2024.
- 2.6 The audit recommenced in July 2024 and the scope was agreed with the Assistant Director of Property and Facilities Services. At this stage, a proposed restructure of Asset Management and Facilities Services was initiated with the intention of appointing a new Head of Property and new Head of Facilities Services.
- 2.7 The following concerns were raised during the scoping of the audit:
- a) Insufficient due diligence undertaken prior to acquisition and Asset Management not being made aware of acquisitions in time to arrange for the property to be secured.
 - b) Key records not promptly updated for acquisitions and disposals.
 - c) Significant delays in implementing Cabinet decisions to dispose of property.

- 2.8 The objective of the audit was to provide assurance on the management of land & property acquisitions and disposals and the adequacy of liaison/due diligence between the services involved in the process.
- 2.9 Based upon the results of the audit, a partial assurance was given that the controls were operating effectively. 19 recommendations were made which contributed to the overall assurance opinion and a timetable was agreed to implement these recommendations.
- 2.10 It is important to note that through the establishment of Property and Facilities Services, several service improvements have been identified and the Audit carried out confirms those areas of improvement, therefore welcomes the Audit report and recommendations.
- 2.11 The service has established a Service Improvement Plan and are working through improving processes, policies and operational functions. New structures are taking shape within Property and Facilities Services, with the establishment of a new Head of Property and a Head of Facilities and Compliance, who will collectively and individually (dependant on the nature of the activity) have accountability and responsibility for developing, implementing and reviewing process, policy and assurance.
- 2.12 Of the 19 recommendations, 18 have been completed with the last recommendation remaining within timescale for completion – that being that the role of Property Services should be effectively communicated to all relevant departments. Services have been updated through a briefing note at Asset Management Board and direct updates have been given to Regeneration & Environment, CYPS and Housing due to those services being the most prolific clients of the service. Whilst additional work will be undertaken, it is anticipated that this final recommendation will be closed by the due date of 30th September.

2.13 **Building Security Follow Up**

The former Asset Management Service (now part of Property and Facilities Services) underwent three internal audits: the original in September 2022, a follow-up in October 2023, and the latest follow up in February 2025; all resulting in partial assurance. The partial assurance in the latest audit was primarily due to incomplete implementation of agreed actions, notably around inspection frequency and recording on the CIPFA Asset Manager system. The reasons for the partial assurance are as follows:-

- 2.14 **Change in CIPFA Update Process:** The process for updating the CIPFA Asset Manager was revised, which temporarily affected the ability to fully comply with inspection and recording requirements. This process change has now been completed.
- 2.15 **Building Manager Resignation:** The Building Manager, who was responsible for conducting checks and quality assurance, resigned. This created a gap in oversight and continuity for inspection tasks. This position is now recruited into.

- 2.16 Staff Vacancies and Transition: Ongoing recruitment and transition from Asset Management to Property & Facilities Services, contributed to missed inspections and incomplete records.
- 2.17 The current position and actions taken are as follows:-
- 2.18 Planned Maintenance (Inspection) Tasks: New inspection tasks are being created as part of the Services Planned Maintenance process. These can be assigned to the new Building Manager and substitutes when required, ensuring continuity and resilience in the inspection process.
- 2.19 Monitoring and QA: The Head of Facilities and Compliance continues to monitor and sample test inspection records monthly. Compliance dashboards are created and reported on.
- 2.20 Instructions to Building Officers: Building Officers have been instructed to carry out inspections at the agreed frequency and record reasons for any missed inspections directly in CIPFA. QA checks of CIPFA records will be performed regularly by management, again linking with the dashboard reporting.
- 2.21 Asset Management continues to face resource challenges, but improvements from the recent reorganisation are expected to help address these. Property and Facilities Service are currently market testing for a new Computer Aided Facilities Management System (CAFM) that will provide greater control and management of Council assets, compliance within those assets and scheduling of tasks and activities all in a more live environment. Whilst this is being implemented, current systems and process will run alongside any implementation.
- 2.22 All recommendations from the previous audits have now been implemented, with robust plans in place to ensure compliance going forward, noting that the last report provided a partial assurance, due to one outstanding action from the follow up audit which has now been completed. Continuous monitoring and the new Planned Maintenance approach will support full assurance in future audits.
- 2.23 **Water Safety (Legionella) in Corporate Landlord properties**
- 2.24 An internal audit was conducted on water safety (legionella) compliance across Corporate Landlord Properties, as part of the 2024/25 Audit Plan. The audit provided Partial Assurance due to medium risks identified in several areas of compliance.
- 2.25 The current position and actions taken are as follows:-
- 2.26 Policy and Process Improvements: The Head of Facilities Management and Compliance has led the development of new policies and processes to

strengthen water safety compliance. This includes the drafting and approval of a new Legionella Policy and comprehensive procedures.

- 2.27 **Monitoring and Recording Regimes:** New monitoring and recording regimes have been established, supported by the implementation of dashboards that enable proactive compliance management and provide early warnings of non-compliance.
- 2.28 **Contract Review and Management:** All relevant contracts have been reviewed to ensure clear understanding of requirements. Compliance is now monitored through regular monthly contractor management meetings, with performance and remedial actions tracked and followed up as needed.
- 2.29 **Reporting and Oversight:** A quarterly compliance report is now submitted to the Directorate Leadership Team (DLT), ensuring senior management oversight of all compliance matters.
- 2.30 **Restructure for Professional Compliance Management:** A service restructure is underway, introducing new, clear, and professional roles dedicated to compliance management. This will further strengthen the Council's ability to meet regulatory requirements and maintain robust oversight.
- 2.31 **Assurance and Ongoing Monitoring:** While the audit identified areas for improvement, significant progress has been made in response. The new management arrangements, enhanced monitoring, and improved reporting mechanisms are expected to address the weaknesses identified and support full compliance going forward.
- 2.32 **Water Safety (Legionella) in Housing properties**
- 2.33 The Water Safety (Legionella) Audit undertaken in February 2025 concluded with a partial assurance and thirteen recommendations. Significant work has been undertaken since the audit by a newly introduced compliance team with specialist officers responsible for oversight of water safety within the housing stock and the Legionella Policy that was approved by Cabinet in December 2024.
- 2.34 Robust processes are in place within Facilities Management and the Housing Service to ensure legionella compliance. Performance information is overseen by the Housing Safety and Quality Panel on a monthly basis and quarterly by the Housing Regulatory Assurance Board attended by the Cabinet Member for Housing and the Chief Executive. Performance on water safety checks is also published on the Council website.
- 2.35 All audit actions have been completed and the following improvements made:
- 2.36 Improved performance management of contractors works. The contract governance has been tightened with monthly contract management meetings where performance and outstanding work is discussed.

- 2.37 Inspection of communal areas to verify presence of water outlets. Communal areas where a water supply may have previously been located have been inspected to confirm that the supply has been removed.
- 2.38 The introduction of quality assurance checks on contractors work, certification and evidenced based closure of remedial actions. Remedial actions are only closed as complete when there is evidence that the work has been completed.
- 2.39 The implementation of a documented flushing regime in line with flushing control measures, e.g., flushing is undertaken on void properties prior to letting and documented.
- 2.40 A training guide for flushing has been distributed to housing staff, facilities management teams and contractors.
- 2.41 The tenant welcome pack includes information on legionella. This includes details of legionella, what risks it can pose and how it can be prevented i.e. regularly running taps and showers.
- 2.42 Guide for removal of redundant pipework has been issued to contractors. This includes guidance on what pipework may be classified as redundant and circumstances where it should be removed.
- 2.43 Restricted access to authorised personnel has been implemented to water tank storage facilities.
- 2.44 All areas with a water tank have been inspected to ensure they are locked with keys that are only available to authorised Council staff and contractors.
- 2.45 Public Health have produced an outbreak plan which has been circulated to Council staff, RDASH, UKHSA, TRFT and ICB detailing the procedure in place if there is a disease outbreak.
- 2.46 **Music Service income**
- 2.47 The Music Service provides a range of chargeable services to schools and school pupils such as whole class lessons, individual/small group lessons and instrument hire. Service Level Agreements (SLAs) are agreed annually with each participating school in advance of the next academic year. All chargeable services and scheduled music lessons are recorded on EEPOS which is a cloud-based Music Hub Administration and Management System. The service requested the audit in order to provide assurance that music service income is complete, recorded correctly and Financial and Procurement Procedure Rules (FPPR) compliant following a change in payment and customer relationship management systems.
- 2.48 The result was a 'Partial Assurance' and provided nine recommendations for implementation, of which four were low risk, four were medium and 1

was high. Eight actions are now complete, and the remaining action, due by 31st October, is on track.

- 2.49 As a consequence of the review process, additional controls are in place as follows:
- 2.50 Documented Procedures: Process flow charts are in place and training took place in July with further training scheduled once the new Business Development and Information postholder is in place.
- 2.51 SLAs (Service Level Agreements): New Partnership Agreement Templates are now in place, approved by Legal and Finance. Partnership Agreements are now in place for all schools taking up Rotherham Music services, approved by the Head of Service.
- 2.52 Quality Assurance Checks: A new system of quality assurance checks has been developed and this will be tested September - December 25/26. This is to allow for a full cycle of billing for this academic year with the new systems and processes in place. This will be followed with quarterly spot checks of transactions including documentation of audits and outcomes will be shared with Head of Creative Programming & Engagement.
- 2.53 Sibling Discount: To provide documented evidence of approval of the sibling discount, the route agreed with the Assistant Director of Financial Services was via an Officer Decision Record which was published on 1st September.
- 2.54 Fees: The agreed action was for the Head of Creative Programming & Engagement to meet with Assistant Director for Financial Services to agree the approach to Fees & Charges and appropriate governance and documentation of this. The service was exempt from the process of Fees and Charges for the financial year 2025/26 to allow for a review of all Fees & Charges in the schedule. The agreed route for setting Fees & Charges, including Sibling Discount, for the academic year 2025/26 was via Officer Decision Record. Next year's schedule of Fees & Charges will be updated in line with the FPPRs, and pricing will be set in line with this process, with implementation from 1st September to coincide with the school year.
- 2.55 School Billing and Upfront Payments: The agreed actions were that school invoicing should be brought forward to comply with corporate guidance to raise invoices within five days of the commencement of service and to explore options for additional administrative capacity to support compliance as part of proposed restructure. The school invoices for the Autumn term are now being sent out within the agreed terms and additional administrative support has been agreed as part of the forthcoming music service restructure.
- 2.56 Reconciliations: The recommendation noted robust reconciliations between EEPOS and the general ledger should be put in place to demonstrate that income and outstanding debt is completely accounted for. The agreed reconciliation process between EEPOS and the ledger to demonstrate that

income and outstanding debt is accounted for. This will be further tested with the Autumn term 2025/26 billing.

- 2.57 Write Offs: The new process for write offs has been agreed and is compliant with the FPPR process for write offs via the Sundry Debtors team. The procedure will be further tested in Autumn term 2025/26

2.58 Home to School Transport

- 2.59 Following final agreement of the audit and whilst the report remained in draft, a number of actions were prioritised for progression and achieved completion by the 30th June 2025. These primarily related to driver compliance with 3 actions completed to satisfy the actions from the Audit report. All records have been brought up to date and a new monthly report showing compliance across DBS checks and training records has been established. The report is being further developed to include all areas of compliance along with statistical information.

- 2.60 The 24 actions due for completion and implementation due by 31st August 2025 have been complied with and evidenced. All identified actions in relation to processes and procedures have been developed and implemented, along with scheduled monthly dip test checks and relevant toolbox talks planned for staff involved in the day-to-day operation of the service.

- 2.61 The Home to School Transport service does not have a current contract/framework in place with the external operators providing transport for the service. Contract extensions have been approved via exemptions from retendering to continue operating the service out of contract. However, the latest approved exemption expired in March 2024 exposing the Council to risk of challenge.

- 2.62 A Project Team has been established consisting of officers from the Home to School Transport and Procurement teams. During the first couple of meetings an initial scoping and analysis of requirements/route to market has been undertaken. A project plan is now in the process of being developed to set out the timescales and work required to achieve the awarding and implementation of a new contract using the most effective and efficient route possible. This will be submitted to the Assistant Director, Community Safety and Street Scene, in accordance with the audit action due date of 30/09/25. Once a new contract is established, contractual management controls will be established to flag up when renewals are approaching within the contract, including but not limited to re-tendering, contract renewals/notice periods, rolling over or applicability of any exemptions incorporated during the contract period. This audit action is due for implementation by 30/12/26.

- 2.63 A revised onboarding procedure document and form of agreement has been developed and implemented for new operators that are being on-boarded and has also been applied to those operators who joined under the period of exemption. This will also be incorporated into any new contract arrangement.

- 2.64 In summary, 27 audit actions have now been complied with and implemented. Of the remaining actions there are 3 further actions due to be completed by 30th September 2025, 2 actions relating to a new Operator Contract to be implemented by 30th September 2026 and 1 final action relating to contract management controls by 31st December 2026.

3. Options considered and recommended proposal

- 3.1 No further options considered at this stage.

4. Consultation on proposal

- 4.1 Not applicable.

5. Timetable and Accountability for Implementing this Decision

- 5.1 Each directorate has its own action plan which includes target dates for implementation. These are tracked and monitored by Internal Audit and Directorates. Audit action tracking data is included within the Internal Audit Progress Reports to Audit Committee.

6. Financial and Procurement Advice and Implications

- 6.1 There are no direct financial or procurement implications arising from this report.

7. Legal Advice and Implications

- 7.1 There are no direct Legal implications arising from the report.

8. Human Resources Advice and Implications

- 8.1 There are no direct Human Resources implications arising from the report.

9. Implications for Children and Young People and Vulnerable Adults

- 9.1 There are no direct implications arising from the report on children, young people and vulnerable adults.

10. Equalities and Human Rights Advice and Implications

- 10.1 There are no direct Equalities and Human Rights implications arising from this report.

11. Implications for CO₂ Emissions and Climate Change

- 11.1 There are no direct CO₂ and Climate Change implications arising from the report.

12. Implications for Partners

12.1 There are no direct implications for partners.

13. Risks and Mitigation

13.1 Implementation of the actions identified during the audit will help to mitigate the risks.

Accountable Officer(s)

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