

**Wednesday, 25th September, 2019,
6.15 pm**

**Council Chamber - West Somerset
House**

Members: Sue Buller (Chair), Lee Baker (Vice-Chair), Simon Coles, Dixie Darch, Hugh Davies, Caroline Ellis, Janet Lloyd, Steven Pugsley, Vivienne Stock-Williams, Terry Venner, Sarah Wakefield, Mrs Anne Elder, Sally de Renzy-Martin and Bryn Wilson

Agenda

1. Apologies

To receive any apologies for absence.

2. Minutes of the previous meeting of the Audit, Governance and Standards Committee

To approve the minutes of the previous meeting of the Committee.

3. Declarations of Interest

To receive and note any declarations of disclosable pecuniary or prejudicial or personal interests in respect of any matters included on the agenda for consideration at this meeting.

(The personal interests of Councillors and Clerks of Somerset County Council, Town or Parish Councils and other Local Authorities will automatically be recorded in the minutes.)

4. Public Participation

The Chair to advise the Committee of any items on which members of the public have requested to speak and advise those members of the public present of the details of the Council's public participation scheme.

For those members of the public who have submitted any questions or statements, please note, a three minute time

(Pages 7 - 14)

limit applies to each speaker and you will be asked to speak before Councillors debate the issue.

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|--|------------------------|
| <p>5. Audit, Governance and Standards Committee Action Plan</p> <p>To update the Audit, Governance and Standards Committee on the progress of resolutions and recommendations from previous meetings of the Committee.</p> | <p>(Pages 15 - 16)</p> |
| <p>6. Audit, Governance and Standards Committee Forward Plan</p> <p>To receive items and review the Forward Plan.</p> | <p>(Pages 17 - 18)</p> |
| <p>7. Grant Thornton External Audit - Annual Audit Letter 2018/19</p> <p>The purpose of the report is to introduce the Annual Audit Letter from Grant Thornton, which summarises the key findings arising from their work carried out at West Somerset District Council for the year ended 31 March 2019.</p> | <p>(Pages 19 - 36)</p> |
| <p>8. Grant Thornton External Audit - Progress & Update Report</p> <p>The purpose of the report is to provide the Audit, Governance and Standards Committee with a progress update regarding the work of the external auditors, Grant Thornton, together with information relating to emerging issues which may be relevant to the Council.</p> | <p>(Pages 37 - 52)</p> |
| <p>9. SWAP Internal Audit - Progress Update 2019/20</p> <p>The purpose of the report is to update the Committee on the function that Internal Audit play in the central role in corporate governance by providing assurance to the Corporate Governance and Standards Committee, looking over financial controls and checking on the probity of the organisation.</p> <p>The 2019-20 Annual Audit Plan is to provide independent and objective assurance on SWT Internal Control Environment. This work will support the Annual Governance Statement.</p> | <p>(Pages 53 - 74)</p> |
| <p>10. Annual Governance Statement Action Plan Update</p> <p>The purpose of the report is to present the Committee with an update of progress against the Annual Governance Statement Action Plan for 2019/20.</p> | <p>(Pages 75 - 80)</p> |

11. Corporate Equality Action Plan

(Pages 81 - 106)

This report contains the Council draft Corporate Equality Action Plan which identifies actions we will take to deliver the equality objectives.

The Action Plan will be a 'living document' which will enable additional actions to be added. Any additions will be brought to the attention of the Audit, Governance & Standards Committee as part of the Plan's review cycle.

12. Local Government Ombudsman Report

(Pages 107 - 142)

The purpose of the report is to present the Committee with the Local Government Ombudsman Summary of Complaints for 2018/19. As these reports relate to the previous financial year they are for Taunton Deane Borough Council (Appendix A) and West Somerset Council (Appendix B).

13. Access to Information - Exclusion of the Press and Public

During discussion of the following item it may be necessary to pass the following resolution to exclude the press and public having reflected on Article 13 13.02(e) (a presumption in favour of openness) of the Constitution. This decision may be required because consideration of this matter in public may disclose information falling within one of the descriptions of exempt information in Schedule 12A to the Local Government Act. The Committee will need to decide whether, in all the circumstances of the case, the public interest in maintaining the exemption, outweighs the public interest in disclosing the information.

Recommend that under Section 100A(4) of the Local Government Act 1972 the public be excluded from the next item of business on the ground that it involved the likely disclosure of exempt information as defined in paragraph 1 respectively of Part 1 of Schedule 12A of the Act, namely information relating to any individual.

14. Monitoring Officer Update

This report will be a verbal update on any items that the Monitoring Officer needs to make the Committee aware of.

A handwritten signature in black ink, appearing to read "James Hasset". The signature is written in a cursive style with a large initial "J" and a long, sweeping underline.

**JAMES HASSETT
CHIEF EXECUTIVE**

Please note that this meeting will be recorded. At the start of the meeting the Chair will confirm if all or part of the meeting is being recorded. You should be aware that the Council is a Data Controller under the Data Protection Act 2018. Data collected during the recording will be retained in accordance with the Council's policy. Therefore unless you are advised otherwise, by entering the Council Chamber and speaking during Public Participation you are consenting to being recorded and to the possible use of the sound recording for access via the website or for training purposes. If you have any queries regarding this please contact the officer as detailed above.

Members of the public are welcome to attend the meeting and listen to the discussions. There is time set aside at the beginning of most meetings to allow the public to ask questions. Speaking under "Public Question Time" is limited to 3 minutes per person in an overall period of 15 minutes. The Committee Administrator will keep a close watch on the time and the Chair will be responsible for ensuring the time permitted does not overrun. The speaker will be allowed to address the Committee once only and will not be allowed to participate further in any debate. Except at meetings of Full Council, where public participation will be restricted to Public Question Time only, if a member of the public wishes to address the Committee on any matter appearing on the agenda, the Chair will normally permit this to occur when that item is reached and before the Councillors begin to debate the item.

If an item on the agenda is contentious, with a large number of people attending the meeting, a representative should be nominated to present the views of a group. These arrangements do not apply to exempt (confidential) items on the agenda where any members of the press or public present will be asked to leave the Committee Room. Full Council, Executive, and Committee agendas, reports and minutes are available on our website: www.somersetwestandtaunton.gov.uk

The meeting room, including the Council Chamber at The Deane House are on the first floor and are fully accessible. Lift access to The John Meikle Room, is available from the main ground floor entrance at The Deane House. The Council Chamber at West Somerset House is on the ground floor and is fully accessible via a public entrance door. Toilet facilities, with wheelchair access, are available across both locations. An induction loop operates at both The Deane House and West Somerset House to enhance sound for anyone wearing a hearing aid or using a transmitter. For further information about the meeting, please contact the Governance and Democracy Team via email: governance@somersetwestandtaunton.gov.uk

If you would like an agenda, a report or the minutes of a meeting translated into another language or into Braille, large print, audio tape or CD, please email: governance@somersetwestandtaunton.gov.uk

SWT Audit, Governance and Standards Committee - 31 July 2019

Present: Councillor Sue Buller (Chair)

Councillors Lee Baker, Simon Coles, Dixie Darch, Hugh Davies, John Hassall (In place of Sarah Wakefield), Janet Lloyd, Steven Pugsley, Vivienne Stock-Williams and Mrs Anne Elder

Officers: Emily Collacott, Geri Daly, Paul Fitzgerald, Richard Holwill, Simon Lewis, Kate Lusty, Steve Plenty, Derek Quick, Clare Rendell and Amy Tregellas

(The meeting commenced at 1.00 pm)

16. **Apologies**

Apologies were received from Councillors C Ellis, T Venner, S Wakefield and Mr B Wilson and Mrs S de Renzy-Martin.

17. **Minutes of the previous meeting of the Audit, Governance and Standards Committee**

(Minutes of the meeting of the Audit, Governance and Standards Committee held on 26 June 2019 circulated with the agenda)

Resolved that the minutes of the Audit, Governance and Standards Committee held on 26 June 2019 be confirmed as a correct record.

18. **Declarations of Interest**

Members present at the meeting declared the following personal interests in their capacity as a Councillor or Clerk of a County, Town or Parish Council or any other Local Authority:-

Name	Minute No.	Description of Interest	Reason	Action Taken
Cllr L Baker	All Items	Cheddon Fitzpaine & Taunton Charter Trustee	Personal	Spoke and Voted
Cllr S Coles	All Items	SCC & Taunton Charter Trustee	Personal	Spoke and Voted
Cllr H Davies	All Items	SCC	Personal	Spoke and Voted
Cllr J Lloyd	All Items	Wellington & Sampford Arundel	Personal	Spoke and Voted
Cllr V Stock-Williams	All Items	Wellington	Personal	Spoke and Voted

Councillor L Baker further declared an interest as an employee of Lloyds Banking Group.

19. **Public Participation**

No members of the public had requested to speak on any item on the agenda.

20. **Audit, Governance and Standards Committee Action Plan**

(Copy of the Audit, Governance and Standards Committee Action Plan, circulated with the agenda).

Resolved that the Audit, Governance and Standards Committee Action Plan be noted.

21. **Audit, Governance and Standards Committee Forward Plan**

(Copy of the Audit, Governance and Standards Committee Forward Plan, circulated with the agenda).

Councillors were reminded that if they had an item they wanted to add to the agenda, that they should send their requests to the Governance Team.

Resolved that the Audit, Governance and Standards Committee Forward Plan be noted.

22. **Fire Risk Assessment**

During the discussion, the following points were raised:-

- Councillors queried when the extra posts would be filled to assist with the fire risk assessments.
Officers advised that they had been working with an officer who came highly recommended and had previously carried out surveys for the Council via their work with Savills. The other extra posts would be advertised and recruited hopefully by October 2019.
- Concern was raised that there the posts had not been filled yet.
The Property Compliance Specialist confirmed that the extra posts were a result of the recent Government papers that were written due to the Grenfell Tragedy and so therefore, they had only been given the go ahead to recruit extra posts in June 2019. Officers gave reassurance that assessments were being carried out and actions were being enforced.
- Councillors queried where the funding had come from for the extra posts.
A written answer would be distributed.
- Councillors queried whether the fire risk assessments only related to the housing stock in the Taunton area of the district or whether it related to all Council owned buildings across the whole of the district area.
The assessments were for all the Council owned properties in the whole of the district.

- Concern was raised that due to the restructure there could be areas where the work might not have been carried out and Councillors queried whether the money had been ring-fenced for the works.
Officers confirmed that the money had been set as part of the works programme.
- Councillors highlighted that the Council was still waiting for advice on what type of doors to install as a result of the papers distributed after the Grenfell Tragedy.
Officers confirmed that was correct but it was only the communal buildings that we were waiting for new doors and not houses.
- Concern was raised on the large case load placed on officers and Councillors wanted reassurance that those officers would be able to pick up the 'slack' until the new posts were filled.
The Head of Customer had every confidence that the work was being completed. In the new structure, it was the Locality Champions that were carrying out the work but they had asked if some of the Housing and Asset Case Managers could assist with the work load.
- Councillors queried whether the Council enforced fire risk assessments on properties owned by Housing Associations.
Officers worked closely with the Housing Associations but that they were responsible for their own checks.
- Concern was raised that there wasn't a works schedule in place yet and Councillors queried how long it would be before that was in place.
Officers were developing the works schedule and it should be in place by November 2019.
- Councillors suggested that the Fire Service could assist with some of the assessments on properties where vulnerable tenants were located.
Officers had discussed options and worked closely with the Fire Service, who were happy to assist with prohibition notices.
- Concern was raised that the works appeared to still be too far in the future and that the assessments were due to expire in August 2019.
Officers confirmed that the fire risk assessments were valid for three years but that the Council opted to carry out checks on an annual basis. The programme of works were due to start on 2 August 2019 and once the new posts were recruited, they would shadow officers before taking on the work.
- Councillors queried the location of the commercial property mentioned in the report.
The property was Auction House which was detailed within the report. Clarification was given.
- Councillors thanked officers for their hard work and requested an update be brought back to the Committee in December 2019.

Resolved that the Audit, Governance and Standards Committee noted the report.

23. Annual Governance Statement 2018-19

Resolved that the Audit, Governance and Standards Committee noted the Annual Governance Statements for 2018-19.

24. **Assessment of Going Concern Status**

During the discussion, the following points were raised:-

- Concern was raised on the £7,000,000 spent in the last financial year and whether that would impact on the Council's financial resilience.
Officers confirmed that planned use of reserves occurred last year to deliver agreed projects such as transformation and accommodation improvements. It was also confirmed the Council held reserve balances above the recommended minimum, which provided ongoing resilience, and that the 2019-20 budget was balanced without using general reserves. There were ongoing financial risks but budgets and the general balances were carefully monitored and reported through the budget monitoring process.
- Concern was raised on the transformation overspend and what provision had been made for that.
Officers confirmed that provisions had been made by both Councils for staff changes and redundancy costs.
- Councillors queried whether any provision had been made for additional costs as transformation had not yet finished and there were concerns for next year's accounts.
Officers advised that other than what had been previously approved and through budget setting, no other specific provisions had been set aside. However, the Council held general reserves to mitigate risk of further unplanned spend.
- Councillors requested information on the Housing Revenue Account (HRA) and what it was being spent on.
Officers advised that the HRA was a self-financing account, which collected money from tenants and reinvested it in related services. It was a ring-fenced account which did not make any profit. Clarification was given on the general funds as well.

Resolved that the Audit, Governance and Standards Committee noted the assessment made of the Councils' status as a 'going concern' as a basis for preparing their 2018-19 Statement of Accounts.

25. **Grant Thornton External Audit - West Somerset Council Audit Findings Report 2018-19**

During the discussion, the following points were raised:-

- The External Auditor advised the Committee that a material error had been found which identified that a piece of land had been categorised incorrectly. She confirmed that adjustments had been made as a prior year adjustment for 2017-18 and reported in the 2018-19 accounts to correct the values used. The Section 151 Officer clarified that officers had made the adjustments.

- Concern was raised on the error and that it had not been picked up in the previous year's audit.
The External Auditor confirmed that they only carried out sample testing and could not audit everything, so it was picked up in this year's sample.
- Councillors queried the Council's bad debt provision calculation as this was highlighted as a risk in the audit findings report. They further queried how it would be looked at going forward and whether debts would be written off.
The Auditor advised that the checks were not purely on validity but it was on the process and methodology, and for management to decide.
- Councillors queried whether there was a penalty for being late with the account audit.
Officers confirmed there wasn't a penalty.
- Councillors queried the methodology used on the audit and they were concerned that large transactions were not all checked.
The External Auditor confirmed that the correct methodology was followed and that a larger sample had been used this year but the samples were picked at random. She gave assurance that she would not give an unqualified opinion if she wasn't confident in the outcome.

Resolved that the Audit, Governance and Standards Committee noted:

- a) The report from our External Auditor on West Somerset Council's Statement of Accounts for 2018-19; and
- b) The Auditor's unqualified value for money conclusion.

26. **Approval of West Somerset Council Statement of Accounts 2018-19**

During the discussion, the following points were raised:-

- The Section 151 Officer suggested that approval of the accounts was given subject to the review of the final asset classification adjustment being completed by the Auditors.
- The External Auditor was confident that even though the material error had been identified, it was a balance sheet valuation adjustment that didn't affect revenue or capital usable reserves of the Council. However, entries still needed to be reviewed but she was confident that because the rest of the audit had been completed, the opinion would not change.
- Councillors were not comfortable to approve the accounts without the audit opinion.
The Section 151 Officer gave reassurance to the Committee and the External Auditor advised Councillors that when a Council published their accounts without an audit opinion, they had to publish the reason why.
- The following changes were highlighted to the Committee:
 - 1) Page 7, there had been some changes to the figures for the outturn and variance to be consistent with one of the notes in the accounts, however that had not changed the overall figures for the net budget funding and surplus/deficit for the year.
 - 2) Page 18, some of the figures had increased as a result of the material error found, however the overall net asset remained the same.

- 3) Page 23, the name for the pension fund was amended to Somerset County Council.
 - 4) Page 34, the date used for when the Councils' had demised was amended to 1 April 2019.
 - 5) Pages 46, 47 and 50, the amounts were amended to reflect the adjusted classification of land due to the material error.
 - 6) Page 51, the significant unobservable input had been amended to level two.
 - 7) Pages 53, 55, 57, 66, 67, 69 and 73, figures had been amended to reflect the correction on the error.
- Councillors queried the wording used on page 51 for the significant unobservable input and that the term 'residential' should be removed. *Officers confirmed that the wording used was from guidance used by the Chartered Institute of Public Finance Accountants, but that they would remove the word residential.*
 - Councillors thanked the officers for their hard work.

Recommended that the Audit, Governance and Standards Committee:-

- a) Noted the Auditor's unqualified opinion on the Statement of Accounts;
- b) Approved the Statement of Accounts in principle and delegated authority to the Chair of the Committee to sign the accounts once the audit work was completed; and
- c) Endorsed the Chair of the Committee to sign the management letter of representation in respect of the financial statements for the year ended 31 March 2019.

27. **Grant Thornton External Audit - Taunton Deane Borough Council Audit Findings Report 2018-19**

During the discussion, the following points were raised:-

- The External Auditor advised the Committee that they had received an objection on the Taunton Deane Borough Council's (TDBC) Statement of Accounts, which meant additional audit work needed to be completed.
- Councillors queried what area of the accounts the objection was on. *The External Auditor gave her opinion that the audit work should be completed first and then they would feed back on the objection as she did not want the outcome to prejudice their work.*
- The Chair moved and the Committee approved to go into confidential session, where the External Auditor gave information on the subject of the objection.
- The Committee moved back into open session to discuss the remainder of the report.
- The Section 151 Officer gave further information on the delays to the Statement of Accounts.
- The Chair thanked the officers for their hard work.

Resolved that the Audit, Governance and Standards Committee noted:-

- a) The progress and matters in the Audit Findings Report from the Auditor on TDBC's Financial Statement of Accounts; and

b) The Auditor's unqualified value for money conclusion.

28. **Approval of Taunton Deane Borough Council Statement of Accounts 2018-19**

Resolved that the Audit, Governance and Standards Committee:-

- a) Noted the progress of the Audit and that the Audit Opinion was not anticipated to be issued by 31 July 2019;
- b) Considered and noted the Draft Statement of Accounts 2018-19 for information; and
- c) Noted the final audited Statement of Accounts would be presented to the Committee for approval as soon as reasonably practical following the receipt of the final Audit Findings Report included in the Auditor's Opinion.

(The Meeting ended at 4.05 pm)

Agenda Item 5

SWT Audit, Governance and Standards Committee Action Plan

Date/Minute Number	Action Required	Action Taken
31 July 2019 Fire Risk Assessment	Councillors requested that an update be brought to the meeting scheduled for 11 December 2019.	The update would be added to the Forward Plan.

Meeting Date	Report Deadline	Draft Agenda Items	Lead Officer
26 June 2019	17 June 2019	Grant Thornton External Audit - Audit Fees Grant Thornton External Audit - Audit Update SWAP Internal Audit – Audit Plan 2018/19 Outturn 2018/19 Treasury Management Outturn Report	Grant Thornton Grant Thornton Alastair Woodland Steve Plenty
31 July 2019	22 July 2019	Annual Governance Statement 2018/19 Approval of the Statement of Accounts Grant Thornton External Audit – Audit Findings Report Assessment of Going Concern Status Fire Risk Assessment	Amy Tregellas Paul Fitzgerald Geri Daly/Aditi Chandramouli Paul Fitzgerald Simon Lewis/James Barrah
25 September 2019	16 September 2019	Grant Thornton External Audit – Annual Audit Letter 2018/19 Grant Thornton External Audit – Progress & Update Report SWAP Internal Audit – Progress Update 2019/20 Annual Governance Statement Action Plan Update Equalities Action Plan and Policy Local Government Ombudsman Summary of Complaints 2018/19 Monitoring Officer Update	Geri Daly/Aditi Chandramouli Geri Daly/Aditi Chandramouli Alastair Woodland Amy Tregellas Paul Harding Amy Tregellas Amy Tregellas
11 December 2019	2 December 2019	SWAP Internal Audit – Progress Report 2018/19 2018/19 Grant Certification Report 6-Month Review of Treasury Management Activity Update on Fire Risk Assessments Risk Management Strategy GDPR Action Plan Update Summary of Overdue Level 4/5 Actions Monitoring Officer Update	Alastair Woodland Alastair Woodland Paul Fitzgerald James Barrah Amy Tregellas Amy Tregellas Amy Tregellas Amy Tregellas
11 March 2020	2 March 2020	SWAP Internal Audit – Progress Report 2019/20 Corporate Risk Management Update Review of Effectiveness of Internal Audit 2019/20 Annual Governance Statement 2019/20 Summary of Overdue Level 4/5 Actions Monitoring Officer Update	Alastair Woodland Amy Tregellas Amy Tregellas Amy Tregellas Amy Tregellas Amy Tregellas
June 2020		Grant Thornton External Audit - Audit Fees Grant Thornton External Audit - Audit Update SWAP Internal Audit – Audit Plan 2019/20 Outturn 2019/20 Treasury Management Outturn Report Annual Governance Statement 2018/19	Geri Daly/Aditi Chandramouli Geri Daly/Aditi Chandramouli Alastair Woodland Steve Plenty Amy Tregellas

Report Number: SWT 74/19

Somerset West and Taunton Council

Audit Governance and Standards Committee – 25 September 2019

West Somerset Council Annual Audit Letter 2018/19

This matter is the responsibility of Executive Councillor Henley

Report Author: Paul Fitzgerald, Strategic Finance Advisor and S151 Officer

1 Executive Summary

- 1.1 The brief cover report introduces the Annual Audit Letter from Grant Thornton, which summarises the key findings arising from their work carried out at West Somerset District Council for the year ended 31 March 2019.

2 Recommendations

- 2.1 The Committee considers and notes the contents of the Annual Audit Letter.

3 Background

- 3.1 West Somerset Council's external audit function is undertaken by Grant Thornton. The external auditor, as part of their work, provide an Annual Audit Letter which summarises their findings and updates regarding the actual audit fees. This relates to the final year of operation for the Council with its functions and responsibilities transferring to Somerset West and Taunton Council on 1 April 2019.
- 3.2 The Annual Audit Letter is intended to provide a commentary on the results of the auditor's work to the Council and external stakeholders, and to highlight issues that they wish to draw to the attention of the public. Further to the Audit Findings Report, presented to this Committee on 31 July 2019, the Annual Audit Letter confirms that the Grant Thornton have issued an unqualified opinion in respect of West Somerset Council's accounts for 2018/19 and in respect of the Council's arrangements for ensuring economy, efficiency and effectiveness in its use of resources.

4 Finance / Resource Implications

- 4.1 The main audit fees proposed to be charged for 2018/19 total £37,244. This is £4,500 higher than initially set, with Grant Thornton proposing to include additional fees due to changes in scope of work. This is summarised on page 13 of their Letter, and is subject to agreement by Public Sector Auditor Appointments (PSAA) – the body that procured

the audit services for the Council.

5 Legal Implications

5.1 The Local Audit and Accountability Act 2014 sets out the framework for audit of local authorities.

Reporting Frequency: Annual

Contact Officer

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The Annual Audit Letter for West Somerset District Council

Prepared for
Year ended 31 March 2019
20 August 2019



Contents



Your key Grant Thornton
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Appendices

- A Reports issued and fees
- B Adding value in local government

Executive Summary

Purpose

Our Annual Audit Letter (Letter) summarises the key findings arising from the work that we have carried out at West Somerset District Council (the Council) for the year ended 31 March 2019.

This Letter is intended to provide a commentary on the results of our work to the Council and external stakeholders, and to highlight issues that we wish to draw to the attention of the public. In preparing this Letter, we have followed the National Audit Office (NAO)'s Code of Audit Practice and Auditor Guidance Note (AGN) 07 – 'Auditor Reporting'. We reported the detailed findings from our audit work to the Council's Audit, Governance and Standards Committee as those charged with governance in our Audit Findings Report on 31 July 2019

Respective responsibilities

We have carried out our audit in accordance with the NAO's Code of Audit Practice, which reflects the requirements of the Local Audit and Accountability Act 2014 (the Act). Our key responsibilities are to:

- give an opinion on the Council financial statements (section two)
- assess the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources (the value for money conclusion) (section three).

In our audit of the Council's financial statements, we comply with International Standards on Auditing (UK) (ISAs) and other guidance issued by the NAO.

Our work

Materiality	We determined materiality for the audit of the Council's financial statements to be £370k, which is 1.7% of the Council's gross revenue expenditure.
Financial Statements opinion	<p>We gave an unqualified opinion on the Council's financial statements on 02 August 2019</p> <p>We included an emphasis of matter paragraph in our report on the Council's financial statements which explains the impact of the planned dissolution of the Council and the transfer of its services to Somerset West and Taunton Council. This does not affect our opinion that the statements give a true and fair view of the Council's financial position and its income and expenditure for the year.</p>
Whole of Government Accounts (WGA)	We completed work on the Council's consolidation return following guidance issued by the NAO.
Use of statutory powers	We did not identify any matters which required us to exercise our additional statutory powers.
Value for Money arrangements	We were satisfied that the Council put in place proper arrangements to ensure economy, efficiency and effectiveness in its use of resources. We reflected this in our audit report to the Council on 02 August 2019
Certification of Grants	We also carry out work to certify the Council's Housing Benefit subsidy claim on behalf of the Department for Work and Pensions. Our work on this claim is not yet complete and will be finalised by 30 November 2019. We will report the results of this work to the Audit, Governance and Standards Committee separately.

Executive Summary

Certificate

We are unable to certify that we have completed the audit of the financial statements of West Somerset District Council until we have completed our consideration of matters brought to our attention. We are satisfied that these matters do not have a material effect on the financial statements or on our conclusion on the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2019.

Working with the Council

During the year we have delivered a number of successful outcomes with you:

- **U**nderstanding your operational health – through the value for money conclusion we provided you with assurance on your operational effectiveness.
- **N**Sharing our insight – we provided regular audit committee updates covering best practice. We also shared our thought leadership reports
- **P**roviding training – we provided your teams with training on financial statements and annual reporting

We would like to record our appreciation for the assistance and co-operation provided to us during our audit by the Council's staff.

Grant Thornton UK LLP
August 2019

Audit of the Financial Statements

Our audit approach

Materiality

In our audit of the Council's financial statements, we use the concept of materiality to determine the nature, timing and extent of our work, and in evaluating the results of our work. We define materiality as the size of the misstatement in the financial statements that would lead a reasonably knowledgeable person to change or influence their economic decisions.

We determined materiality for the audit of the Council's financial statements to be £370k, which is 1.7% of the Council's gross revenue expenditure. We used this benchmark as, in our view, users of the Council's financial statements are most interested in where the Council has spent its revenue in the year.

We also set a lower level of specific materiality for senior officer remuneration of £26k

We set a lower threshold of £19k, above which we reported errors to the Audit, Governance and Standards Committee in our Audit Findings Report.

The scope of our audit

Our audit involves obtaining sufficient evidence about the amounts and disclosures in the financial statements to give reasonable assurance that they are free from material misstatement, whether caused by fraud or error. This includes assessing whether:

- the accounting policies are appropriate, have been consistently applied and adequately disclosed;
- the significant accounting estimates made by management are reasonable; and
- the overall presentation of the financial statements gives a true and fair view.

We also read the remainder of the financial statements, the Narrative Report, and the Annual Governance Statement published alongside the financial statements to check it is consistent with our understanding of the Council and with the financial statements included in the Annual Report on which we gave our opinion.

We carry out our audit in accordance with ISAs (UK) and the NAO Code of Audit Practice. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

We identified key risks and set out overleaf the work we performed in response to these risks and the results of this work.

Audit of the Financial Statements

Significant Audit Risks

These are the significant risks which had the greatest impact on our overall strategy and where we focused more of our work.

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
<p>Management override of controls Under ISA (UK) 240 there is a non-rebuttable presumed risk that the risk of management over-ride of controls is present in all entities. We therefore identified management override of control, in particular journals, management estimates and transactions outside the course of business as a significant risk, which was one of the most significant assessed risks of material misstatement</p>	<p>As part of our audit work we have:</p> <ul style="list-style-type: none"> • Evaluated the business processes and design effectiveness of management controls over journals • Analysed the journals listing and determined the criteria for selecting high risk unusual journals • Undertaken an exercise to ensure the completeness of the journals listing • Undertaken risk based scoring, and testing of unusual journals recorded during the year and after the draft accounts stage for appropriateness and corroboration • Gained an understanding of the accounting estimates and critical judgments made by management and considering their reasonableness • Evaluated the rationale for any changes in accounting policies, estimates or significant unusual transactions 	<p>Our audit work did not identify any issues in respect of management override of controls.</p>
<p>Accounting for redundancies Due to the significant transformation project being undertaken this year, it has been identified that there will be significant redundancies incurred. As all employees are employed by Taunton Deane, the redundancies will be recharged to West Somerset at an appropriate percentage for each individual. This presents a risk in terms of the calculation of the redundancies and the disclosure of them in the accounts. Therefore, we have highlighted this as a risk to the audit.</p>	<p>As part of our audit work we have:</p> <ul style="list-style-type: none"> • Reviewed the general business processes and evaluated the controls around accounting for redundancy payments • Review of a sample of redundancy costs and pension strain payments to check the accuracy of the calculation of and accounting for the redundancy costs, to ensure that amounts are accurate, and the basis for re-charging these between Councils is appropriate • Review of the disclosures of redundancy costs in the financial statements to ensure that they have been correctly included 	<p>Our audit work did not identify any issues in respect of the accuracy of redundancy payments</p>

Audit of the Financial Statements

Significant Audit Risks - continued

These are the risks which had the greatest impact on our overall strategy and where we focused more of our work.

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
<p>Valuation of land and buildings The Authority revalues its land and buildings on an annual basis to ensure that the carrying value is not materially different from the current value or fair value (for surplus assets) at the financial statements date. This valuation represents a significant estimate by management in the financial statements due to the size of the numbers involved and the sensitivity of this estimate to changes in key assumptions.</p> <p>We therefore identified valuation of land and buildings, particularly revaluations and impairments, as a significant risk, which was one of the most significant assessed risks of material misstatement, and a key audit matter</p>	<p>As part of our audit work we have:</p> <ul style="list-style-type: none"> evaluated management's processes and assumptions for the calculation of the estimate, the instructions issued to the valuation experts and the scope of their work; evaluated the competence, capabilities and objectivity of the valuation expert; written to the valuer to confirm the basis on which the valuations were carried out; Challenged the information and assumptions used by the valuer to assess completeness and consistency with our understanding Tested a sample of revaluations made during the year to see if they have been input correctly into the Authority's asset register Evaluated the assumptions made by management for those assets not revalued during the year and how management has satisfied themselves that these are not materially different to the current value at year end Challenged the assumptions on assets held for sale Reviewed the prior period adjustment necessary for the land classified as held for sale 	<p>We identified an asset held for sale that should have been classified as land in 2017-18 and 2018-19. A prior period adjustment has been made to reflect this re-classification. We reviewed the valuer's assumptions, and accounting treatment of the prior period adjustment, and were satisfied with the approach.</p>

Audit of the Financial Statements

Significant Audit Risks - continued

These are the risks which had the greatest impact on our overall strategy and where we focused more of our work.

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
<p>Valuation of the pension fund net liability The Authority's pension fund net liability, as reflected in its balance sheet as the net defined benefit liability, represents a significant estimate in the financial statements The pension fund net liability is considered a significant estimate due to the size of the numbers involved and the sensitivity of the estimate to changes in key assumptions. We therefore identified valuation of the Authority's pension fund net liability as a significant risk, which was one of the most significant assessed risks of material misstatement, and a key audit matter.</p>	<p>As part of our audit work we have:</p> <ul style="list-style-type: none"> • Updated our understanding of the processes and controls put in place by management to ensure that the Authority's pension fund net liability is not materially misstated and evaluated the design of the associated controls; • Evaluated the instructions issued by management to their management expert (an actuary) for this estimate and the scope of the actuary's work; • Assessed the competence, capabilities and objectivity of the actuary who carried out the Council's pension fund valuation; • Tested the consistency of the pension fund asset and liability and disclosures in the notes to the core financial statements with the actuarial report from the actuary • Assessed the accuracy and completeness of the information provided by the Council to the actuary to estimate the liability; • Undertaken procedures to confirm the reasonableness of the actuarial assumptions made by reviewing the report of the consulting actuary and performing any additional procedures suggested within the report; and • Obtained assurances from the auditor of Somerset Pension Fund as to the controls surrounding the validity and accuracy of the membership data; contributions data and benefits data sent to the actuary by the pension fund and the fund assets valuation in the pension fund financial statements. 	<p>Our audit work did not identify any issues in respect of the valuation of the pension fund net liability</p>

Audit of the Financial Statements

Audit opinion

We gave an unqualified opinion on the Council's financial statements on 02 August 2019.

Preparation of the financial statements

The Council presented us with draft financial statements in accordance with the national deadline, and provided a good set of working papers to support them. The finance team responded promptly and efficiently to our queries during the course of the audit.

Issues arising from the audit of the financial statements

We reported the key issues from our audit to the Council's Audit, Governance and Standards Committee on 31 July 2019.

In addition to the key audit risks reported above, we identified that the calculation of the provision for Council Tax and NNDR bad debt were not based on specific factors. We recommended that the Council review its bad debt provision calculations going forward.

Annual Governance Statement and Narrative Report

We are required to review the Council's Annual Governance Statement and Narrative Report. It published them on its website alongside the Statement of Accounts in line with the national deadlines.

Both documents were prepared in line with the CIPFA Code and relevant supporting guidance. We confirmed that both documents were consistent with the financial statements prepared by the Council and with our knowledge of the Council.

Whole of Government Accounts (WGA)

We carried out work on the Council's Data Collection Tool in line with instructions provided by the NAO . We issued an assurance statement which confirmed the Council was below the audit threshold on 02 August 2019.

Certificate of closure of the audit

We are unable to certify that we have completed the audit of the financial statements of West Somerset District Council until we have completed our consideration of matters brought to our attention. We are satisfied that these matters do not have a material effect on the financial statements or on our conclusion on the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2019.

Value for Money conclusion

Background

We carried out our review in accordance with the NAO Code of Audit Practice, following the guidance issued by the NAO in November 2017 which specified the criterion for auditors to evaluate:

In all significant respects, the audited body takes properly informed decisions and deploys resources to achieve planned and sustainable outcomes for taxpayers and local people.

Key findings

Our first step in carrying out our work was to perform a risk assessment and identify the risks where we concentrated our work.

The risks we identified and the work we performed are set out overleaf.

As part of our Audit Findings report agreed with the Council in July 2019, we agreed a recommendation to address our findings:

- The Council should continue to monitor the transformation costs finances as any further increases could impact the medium term financial planning

Overall Value for Money conclusion

We are satisfied that in all significant respects the Council put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2019.

Value for Money conclusion

Value for Money Risks

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
<p>Medium Term Financial position including Transformation</p> <p>We reported in our audit plan that the Council continues to face financial pressures with the 4 year settlement for 2016/17 to 2019/20 resulting in a significant grant cut . The new Somerset West and Taunton Council has set a balanced budget for the 2019/20 financial year, with an indicative cumulative surplus of £787k due to be achieved by the end of 2023/24. However the Councils' annual budget report highlights that future funding is uncertain. The MTFP position includes the projected savings arising through the implementation of the Transformation Business Case and formation of the new Council. Without these savings, the forecasted budget gap would be a deficit of £2.057m per year by 2023/24.</p>	<ul style="list-style-type: none"> • We reviewed the Council's Medium Term Financial Plan, including the assumptions and savings included within the modelling. We also considered the work being done by the Council to identify the additional savings that it needs to make over this period. The Council's outturn for 2018/19 was £251k below budget, which was transferred to general reserves. At 31 March 2019 the Council has reserves of £5.029m, with £4.048m being in earmarked reserves and £981k in the general reserve. • The Council set a balanced budget for the 2019/20 financial year, with a harmonised Council tax rate. This results in a Band D increase of £5 on the Taunton Deane rate, and a £2.32 increase on the West Somerset rate. Budgeted savings within this were £3.5m as a result of the transformation programme. It was identified in December 2018 that the overall costs for transformation are now estimated to exceed the original High Level Business Case estimates by £2,387,000, for which West Somerset's share is £1,880,000, however the revised Business Case increases the savings from £3,100,000 to £3,500,000 per annum. The Council should continue to monitor the transformation programme finances as any further increases could impact the medium term financial planning • The additional costs mostly come from the average cost of redundancy not from higher numbers of redundancy. In 2016, the Council predicted the former to be £25,000 when in reality it has proven to be £34,000. This can be for a range of reasons the most likely being the age profile and length of service of the people involved. On reflection The Council states that they should have included a range for the redundancy estimate stress testing the Business Case to the pay back of three years which they remain within. • The current Somerset West and Taunton MTFP runs to 2023/24 and is based on detailed modelling assumptions. These include inflation, pay and contract increases as well as anticipated reductions in grant funding, including the four year funding settlement accepted by the Council. These assumptions have been reviewed and appear to be reasonable based on the evidence and information currently available. The MTFP is updated regularly as information on grant settlements becomes available, outcomes from savings strategy are identified and any new cost pressures identified. 	<p>Auditor view</p> <p>Whilst significant pressures remain we concluded that, overall, the Council has demonstrated it has appropriate arrangements in place for sustainable resource deployment. The Council should continue to monitor the transformation costs finances as any further increases could impact the medium term financial planning</p> <p>Management response</p> <p>The Council has robust budgeting arrangements in place and recognises a number of financial planning risks. Management views the realisation of benefits from transformation as critical to its sustainable financial position.</p>

Value for Money conclusion (continued)

Value for Money Risks

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
<p>Transformation programme and service delivery</p> <p>We reported in our audit plan that we would undertake procedures to understand the Council's mechanisms for identifying, monitoring and reporting any operational service delivery issues arising from the transformation programme, especially when the programme reaches its peak in the last quarter of 2018-19.</p> <p>As part of our value for money risk assessment, we have considered the high level business case, and identified that given the level of redundancies and other service disruption, we will consider the detail behind the monitoring of the transformation programme, and identify whether appropriate governance policies and procedures have been followed throughout.</p>	<ul style="list-style-type: none"> • In line with agreed reporting arrangements for programme governance, an update report was taken to the Shadow Council's Scrutiny Committee on the 26th of November, and then to Full Council for both Councils on 11th and 12th December 2018. The report showed that cost is off target, and resource is at risk. The Councils requested an update to the budget for the transformation programme of £2.387m, of which Taunton Deane's share is £1.88m, and West Somerset's share is £507k. The updated Business Case provided a payback period, at 2.7 years, which is below the three year good practice benchmark the Council has used for this programme. The additional budget was approved by members. • A second progress report on the transformation programme was taken to Shadow Scrutiny Committee on 14th January 2019. This agenda item highlighted several queries and concerns from members. Members suggested that officers needed to manage the customer's expectations and distribute communications properly and in a timely manner, and the Programme Sponsor agreed and they had already started work on communications. Concern was raised in the 'dip' in service levels during the delivery of the Transformation Project. The Programme Director confirmed that was to be expected and that Members had been advised that service levels might be reduced as a result of the recruitment process. These points, included within the public minutes show a reasonable level of scrutiny with regards to the transformation programme, and also reflects the level of engagement and discussion around salient points of the programme. • We have held discussions with officers at the Council responsible for managing service delivery, and it was identified that whilst overall the main operational elements of the transformation had been delivered in accordance with the timeline, there were some lessons learnt for both Councils as part of the programme, the main lesson of which involves staggering implementation. • Overall, we have identified that update reports have been taken to Scrutiny meetings providing members a chance to participate and add value to the transformation programme as a whole. Informal internal monitoring also shows that detailed logs were kept of the issues and blockers with regards to operational service delivery, and these were monitored and updated regularly. It was also identified that an external body was hired to provide experienced consultancy services to aid the transformation programme, which shows the Council's approach to the transformation programme took into account measures to ensure a smooth transition from two Councils to one. 	<p>Auditor view</p> <p>Overall we were satisfied that the Council's governance procedures with regards to the transformation programme were robust. Some issues with service delivery were identified, as communicated to members, and the Council have identified lessons to be learnt from this going forward.</p> <p>Management response</p> <p>The Council has managed a lengthy period of significant and rapid change, and will learn from successes and challenges faced</p>

A. Reports issued and fees

We confirm below our final reports issued and fees charged for the audit and provision of non-audit services.

Reports issued

Report	Date issued
Audit Plan	17 December 2018
Audit Findings Report	31 July 2019
Annual Audit Letter	20 August 2019

Fees

	Planned fees £	Actual fees £	2017/18 fees £
Statutory audit	32,744	32,744	42,525
Additional Audit Fee		4,500	0
Total fees	32,744	37,244	42,525

Fees for non-audit services

Service	Fees £
Audit related services	11,091
- Housing Benefit Grant Certification	
Non-Audit related services	Nil
- None	

Audit fee variation

As outlined in our audit plan, the 2018-19 scale fee published by PSAA of £32,744 assumes that the scope of the audit does not significantly change. There are a number of areas where the scope of the audit has changed, which has led to additional work. These are set out in the following table.

Area	Reason	Fee proposed
Assessing the impact of the McCloud ruling	The Government's transitional arrangements for pensions were ruled discriminatory by the Court of Appeal last December. The Supreme Court refused the Government's application for permission to appeal this ruling. As part of our audit we have reviewed the revised actuarial assessment of the impact on the financial statements along with any audit reporting requirements.	1,500
Pensions – IAS 19	The Financial Reporting Council has highlighted that the quality of work by audit firms in respect of IAS 19 needs to improve across local government audits. Accordingly, we have increased the level of scope and coverage in respect of IAS 19 this year to reflect this.	1,500
PPE Valuation – work of experts	As above, the Financial Reporting Council has highlighted that auditors need to improve the quality of work on PPE valuations across the sector. We have increased the volume and scope of our audit work to reflect this.	1,500
Total		4,500

Fee variations are subject to PSAA approval.

Our commitment to our local government clients

- Senior level investment
- Local presence enhancing our responsiveness, agility and flexibility.
- High quality audit delivery
- Collaborative working across the public sector
- Wider connections across the public sector economy, including with health and other local government bodies
- Investment in Social Value and the Vibrant Economy
- Sharing of best practice and our thought leadership.
- Invitations to training events locally and regionally – bespoke training for emerging issues
- Further investment in data analytics and informatics to keep our knowledge of the areas up to date and to assist in designing a fully tailored audit approach

"I have found Grant Thornton to be very impressive.....they bring a real understanding of the area. Their insights and support are excellent. They are responsive, pragmatic and, through their relationship and the quality of their work, support us in moving forward through increasingly challenging times. I wouldn't hesitate to work with them."

Director of Finance, County Council

Our relationship with our clients– why are we best placed?

- We work closely with our clients to ensure that we understand their financial challenges, performance and future strategy.
- We deliver robust, pragmatic and timely financial statements and Value for Money audits
- We have an open, two way dialogue with clients that support improvements in arrangements and the audit process
- Feedback meetings tell us that our clients are pleased with the service we deliver. We are not complacent and will continue to improve further
- Our locally based, experienced teams have a commitment to both our clients and the wider public sector
- We are a Firm that specialises in Local Government, Health and Social Care, and Cross Sector working, with over 25 Key Audit Partners, the most public sector specialist Engagement Leads of any firm
- We have strong relationships with CIPFA, SOLACE, the Society of Treasurers, the Association of Directors of Adult Social Care and others.
- We propose a realistic fee, based on known local circumstances and requirements.

New opportunities and challenges for your community

The Local Government economy

The local government sector continues to face unprecedented challenges including:

- Financial Sustainability – addressing funding gaps and balancing needs against resources
- Transformation – new models of delivery, greater emphasis on partnerships, more focus on economic development. We have worked closely with you during your process to move towards one joint Council
- Technology – cyber security and risk management

At a wider level, the political environment remains complex:

- The government continues its negotiation with the EU over Brexit and future arrangements remain uncertain.
- We will consider your arrangements for managing and reporting your financial resources as part of our work in reaching our Value for Money conclusion.
- We will keep you informed of changes to the financial reporting requirements for 2018/19 through on-going discussions and invitations to our technical update workshops.

Delivering real value through:

- Early advice on technical accounting issues, providing certainty of accounting treatments, future financial planning implications and resulting in draft statements that are 'right first time'
- Knowledge and expertise in all matters local government, including local objections and challenge, where we have an unrivalled depth of expertise.
- Early engagement on issues, especially around key changes such as local government re-organisation, inter authority agreements, governance and financial reporting
- Implementation of our recommendations has resulted in improvements in your underlying arrangements, for example financial management, reporting and governance
- Robust but pragmatic challenge – seeking early liaison on issues, and having the difficult conversations early to ensure a 'no surprises' approach – always doing the right thing
- Providing regional training and networking opportunities for your teams on technical accounting issues and developments and changes to Annual Reporting requirements

Grant Thornton in Local Government

Our client base and delivery

- We are the largest supplier of external audit services to local government
- We audit over 150 local government clients
- We signed 95% of our local government opinions in 2017/18 by 31 July 2018
- In our latest independent client service review, we consistently score 9/10 or above. Clients value our strong interaction, our local knowledge and wealth of expertise.

Our connections

- We are well connected to MHCLG, the NAO and key local government networks
- We work with CIPFA, Think Tanks and legal firms to develop workshops and good practice
- We have a strong presence across all parts of local government including blue light services
- We provide thought leadership, seminars and training to support our clients and to provide solutions

Our people

- We have over 25 engagement leads accredited by ICAEW, and over 250 public sector specialists
- We provide technical and personal development training
- We employ over 80 Public Sector trainee accountants

Our quality

- Our audit approach complies with the NAO's Code of Audit Practice, and International Standards on Auditing
- We are fully compliant with ethical standards

Our technical support

- We have specialist leads for Public Sector Audit quality and technical
- We provide national technical guidance on emerging auditing, financial reporting and ethical areas
- Specialist audit software is used to deliver maximum efficiencies



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Report Number: SWT 75/19

Somerset West and Taunton Council

Audit, Governance and Standards Committee – 25 September 2019

External Audit – Progress Report and Update

This matter is the responsibility of Executive Councillor Henley

Report Author: Emily Collacott, Finance Business Partner and Deputy s151 Officer

1 Executive Summary

- 1.1 The attached report provides the Audit, Governance and Standards Committee with a progress update regarding the work of the external auditors, Grant Thornton, together with information relating to emerging issues which may be relevant to the Council.

2 Recommendations

- 2.1 Members are requested to consider and note the report.

3 Risk Assessment

- 3.1 The details of any specific risks are contained within the report.

4 Background and Full details of the Report

- 4.1 The Council's external audit function is undertaken by Grant Thornton. The external auditors, as part of their work, provide regular updates to Members via the Audit, Governance and Standards Committee together with updates in relation to emerging national issues, which may be of relevance to the Council. These are detailed in the attached report.

5 Links to Corporate Strategy

- 5.1 There is no direct contribution to the Corporate Priorities.

6 Finance / Resource Implications

- 6.1 This is an update report only and there are no specific financial implications.

7 Legal Implications

- 7.1 The Council has a statutory duty to produce financial statements.

Democratic Path:

- **Scrutiny / Corporate Governance or Audit Committees – Yes**
- **Cabinet/Executive – No**
- **Full Council – No**

Reporting Frequency: Twice Yearly

List of Appendices

Appendix A	GT Audit Progress Report and Sector Update
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Contact Officers

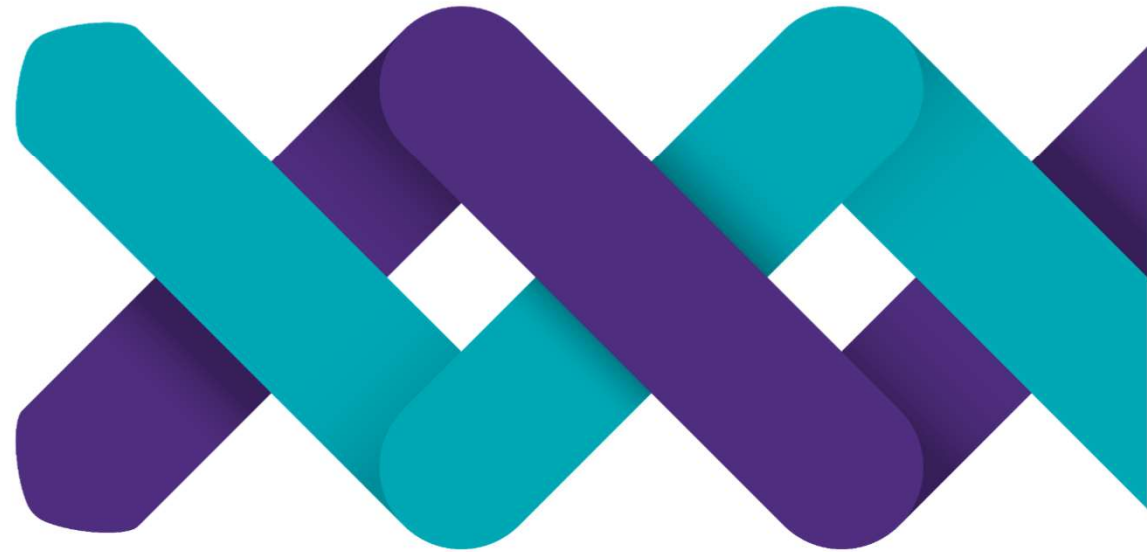
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Audit Progress Report and Sector Update

Somerset West and Taunton Council
Year ending 31 March 2020

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September 2019



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Introduction



Geraldine Daly

Engagement Lead

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This paper provides the Audit Governance and Standards Committee with a report on progress in our responsibilities as your external auditors.

The paper also includes:

- a summary of emerging national issues and developments that may be relevant to you as a local authority; and
- includes a number of challenge questions in respect of these emerging issues which the Committee may wish to consider (these are a tool to use, if helpful, rather than formal questions requiring responses for audit purposes)

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Engagement Manager

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Members of the Audit Governance and Standards Committee can find further useful material on our website, where we have a section dedicated to our work in the public sector. Here you can download copies of our publications www.grantthornton.co.uk ..

If you would like further information on any items in this briefing, or would like to register with Grant Thornton to receive regular email updates on issues that are of interest to you, please contact either your Engagement Lead or Engagement Manager.

PSAA Contract Monitoring

Somerset West and Taunton Council opted into the Public Sector Audit Appointments (PSAA) Appointing Person scheme which starts with the 2018/19 audit. PSAA appointed Grant Thornton as auditors. PSAA is responsible under the Local Audit (Appointing Person) Regulations 2015 for monitoring compliance with the contract and is committed to ensuring good quality audit services are provided by its suppliers. Details of PSAA's audit quality monitoring arrangements are available from its website, www.psa.co.uk.

Our contract with PSAA contains a method statement which sets out the firm's commitment to deliver quality audit services, our audit approach and what clients can expect from us. We have set out commitment to deliver a high quality audit service in the document at Appendix A. We hope this is helpful. It will also be a benchmark for you to provide feedback on our performance to PSAA via its survey in Autumn 2019.

Progress at September 2019

Financial Statements Audit

We issued our opinion on the 2 August 2019 for the audit of West Somerset District Council. The opinion was an unqualified opinion with an emphasis of matter regarding the demise of that Council on 1 April 2019.

We are continuing our audit of Taunton Deane financial statements as well as the objection work that accompanies the opinion.

We will begin our planning for the 2019/20 audit in December and will issue a detailed audit plan, setting out our proposed approach to the audit of the Council's 2018/19 financial statements.

We will begin our interim audit in early 2020. Our interim fieldwork includes:

- Updated review of the Council's control environment
- Updated understanding of financial systems
- Review of Internal Audit reports on core financial systems
- Early work on emerging accounting issues
- Early substantive testing

We will report our work in the Audit Findings Report.

Value for Money

The scope of our work is set out in the guidance issued by the National Audit Office. The Code requires auditors to satisfy themselves that; "the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources".

The guidance confirmed the overall criterion as: "in all significant respects, the audited body had proper arrangements to ensure it took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people".

The three sub criteria for assessment to be able to give a conclusion overall are:

- Informed decision making
- Sustainable resource deployment
- Working with partners and other third parties

Details of our initial risk assessment to determine our approach will be included in our Audit Plan.

We will report our work in the Audit Findings Report and aim to give our Value For Money Conclusion by the statutory accounts publication date of 31 July 2020.

Other areas

Certification of claims and returns

We certify the Council's annual Housing Benefit Subsidy claim in accordance with procedures agreed with the Department for Work and Pensions.

Meetings

We met with Finance Officers in July as part of our regular liaison meetings and continue to be in discussions with finance staff regarding emerging developments and to ensure the audit process is smooth and effective. We also met with your Chair of the Audit Governance and Standards Committee in July to discuss the results of the audit work for West Somerset District Council and the ongoing work for Taunton Deane Council. We will continue to meet with the Chair of the Audit Governance and Standards Committee throughout the ongoing audit for Taunton Deane Council 2018/19.

Events

We provide a range of workshops, along with network events for members and publications to support the Council.

Further details of the publications that may be of interest to the Council are set out in our Sector Update section of this report.

Audit Deliverables

2018/19 Deliverables	Planned Date	Status
Audit Findings Report The Audit Findings Report was reported to the 31 July Audit Governance and Standards Committee.	July 2019	Complete
Auditors Report This is the opinion on your financial statement, annual governance statement and value for money conclusion.	2 August 2019 for West Somerset District Council	Work is ongoing regarding the audit of Taunton Deane Council's financial statements 2018/19.
Annual Audit Letter This letter communicates the key issues arising from our work. The West Somerset District Council Annual audit letter is an item on this agenda.	August 2019	Complete
2019/20 Deliverables	Planned Date	Status
Fee Letter Confirming audit fee for 2018/19.	April 2019	Complete
Accounts Audit Plan We are required to issue a detailed accounts audit plan the Audit Governance and Standards Committee setting out our proposed approach in order to give an opinion on the Council's 2019-20 financial statements.	January 2020	Not yet due
Interim Audit Findings We will report to you the findings from our interim audit and our initial value for money risk assessment within our Progress Report.	March 2020	Not yet due
Audit Findings Report The Audit Findings Report will be reported to the July Audit Governance and Standards Committee.	July 2020	Not yet due
Auditors Report This is the opinion on your financial statement, annual governance statement and value for money conclusion.	July 2020	Not yet due
Annual Audit Letter This letter communicates the key issues arising from our work.	August 2020	Not yet due

Sector Update

Councils are tackling a continuing drive to achieve greater efficiency in the delivery of public services, whilst facing the challenges to address rising demand, ongoing budget pressures and social inequality.

Public Sector

Our sector update provides you with an up to date summary of emerging national issues and developments to support you. We cover areas which may have an impact on your organisation, the wider NHS and the public sector as a whole. Links are provided to the detailed report/briefing to allow you to delve further and find out more.

Our public sector team at Grant Thornton also undertake research on service and technical issues. We will bring you the latest research publications in this update. We also include areas of potential interest to start conversations within the organisation and with audit committee members, as well as any accounting and regulatory updates.

- [Grant Thornton Publications](#)
- [Insights from local government sector specialists](#)
- [Reports of interest](#)
- [Accounting and regulatory updates](#)

More information can be found on our dedicated public sector and local government sections on the Grant Thornton website by clicking on the logos below:

Public Sector

Local
government

CIPFA – CFO confidence survey

In July, the Chartered Institute of Public Finance and Accountancy (CIPFA) reported the results of their annual confidence survey.

The survey found that the majority of local government finance officers have lost confidence in their future financial positions over the last year.

Seventy per cent of respondents said they were either slightly less or much less confident in their financial position this year compared to 2018-19.

The survey also found that 68% said they were either slightly less or much less confident in their ability to deliver services in 2020-21. Sixty-two per cent expressed equal confidence in their financial position for 2019-20 as they had last year.

CIPFA found that the area of greatest pressure for top tier authorities was children's social care, with the number of authorities rating it as the biggest pressure rising by six percentage points.

For districts the greatest pressures were housing, cultural services and environmental services.

Rob Whiteman, CIPFA chief executive, said: "Local government is facing greater demand pressures than ever before, with particularly pressures in adults' and children's social care and housing. Local authorities also lack certainty about their future financial positions, so it's unsurprising to see confidence on the decline.

"We have repeatedly pointed out that local government is in need of a sustainable funding solution, but meeting this demand requires more than pennies and pounds. The sector as a whole must come together to address the challenges of effective service delivery."

CIPFA's survey received a total of 119 responses from authorities in the UK - 56 top tier authorities, 47 English districts, 12 Scottish authorities, and 4 Welsh authorities.

On the same theme, a Local Government Association (LGA) survey, also reported in July, found that almost two-thirds of councils believe cash for services like adult social care, child protection and preventing homelessness will dry up by 2024-25.

The survey got responses from 141 of the 339 LGA member councils in England and Wales.

It also found that 17% of councils were not confident of realising all of the savings they had identified this year (2019-20).

The LGA said that councils needed a guarantee they will have enough money to meet growing demand pressures in particular in adult social care, children's services, special educational needs, homelessness support and public health.



Financial confidence



Challenge question:

How confident over its' financial position is your Authority? Has this changed from previous years?



MHCLG – Independent probe into local government audit

In July, the then Communities secretary, James Brokenshire, announced the government is to examine local authority financial reporting and auditing.

At the CIPFA conference he told delegates the independent review will be headed up by Sir Tony Redmond, a former CIPFA president.

The government was “working towards improving its approach to local government oversight and support”, Brokenshire promised.

“A robust local audit system is absolutely pivotal to work on oversight, not just because it reinforces confidence in financial reporting but because it reinforces service delivery and, ultimately, our faith in local democracy,” he said.

“There are potentially far-reaching consequences when audits aren’t carried out properly and fail to detect significant problems.”

The review will look at the quality of local authority audits and whether they are highlighting when an organisation is in financial trouble early enough.

It will also look at whether the public has lost faith in auditors and whether the current audit arrangements for councils are still “fit for purpose”.

On the appointment of Redmond, CIPFA chief executive Rob Whiteman said: “Tony Redmond is uniquely placed to lead this vital review, which will be critical for determining future regulatory requirements.

“Local audit is crucial in providing assurance and accountability to the public, while helping to prevent financial and governance failure.”

He added: “This work will allow us to identify what is needed to make local audit as robust as possible, and how the audit function can meet the assurance needs, both now and in the future, of the sector as a whole.”

In the question and answer session following his speech, Brokenshire said he was not looking to bring back the Audit Commission, which appointed auditors to local bodies and was abolished in 2015. MHCLG note that auditing of local authorities was then taken over by the private, voluntary and not-for-profit sectors.

He explained he was “open minded”, but believed the Audit Commission was “of its time”.

Local authorities in England are responsible for 22% of total UK public sector expenditure so their accounts “must be of the highest level of transparency and quality”, the Ministry of Housing, Local Government and Communities said. The review will also look at how local authorities publish their annual accounts and if the financial reporting system is robust enough.

Redmond, who has also been a local authority treasurer and chief executive, is expected to report to the communities secretary with his initial recommendations in December 2019, with a final report published in March 2020. Redmond has also worked as a local government boundary commissioner and held the post of local government ombudsman.



National Audit Office – Code of Audit Practice

The Code of Audit Practice sets out what local auditors of relevant local public bodies are required to do to fulfill their statutory responsibilities under the Local Audit and Accountability Act 2014. 'Relevant authorities' are set out in Schedule 2 of the Act and include local councils, fire authorities, police and NHS bodies.

Local auditors must comply with the Code of Audit Practice.

Consultation – New Code of Audit Practice from 2020

Schedule 6 of the Act requires that the Code be reviewed, and revisions considered at least every five years. The current Code came into force on 1 April 2015, and the maximum five-year lifespan of the Code means it now needs to be reviewed and a new Code laid in Parliament in time for it to come in to force no later than 1 April 2020.

In order to determine what changes might be appropriate, the NAO is consulting on potential changes to the Code in two stages:

Stage 1 involves engagement with key stakeholders and public consultation on the issues that are considered to be relevant to the development of the Code.

This stage of the consultation is now closed. The NAO received a total of 41 responses to the consultation which included positive feedback on the two-stage approach to developing the Code that has been adopted. The NAO state that they have considered carefully the views of respondents in respect of the points drawn out from the [Issues paper](#) and this will inform the development of the draft Code. A summary of the responses received to the questions set out in the [Issues paper](#) can be found below.

[Local audit in England Code of Audit Practice – Consultation Response \(pdf – 256KB\)](#)

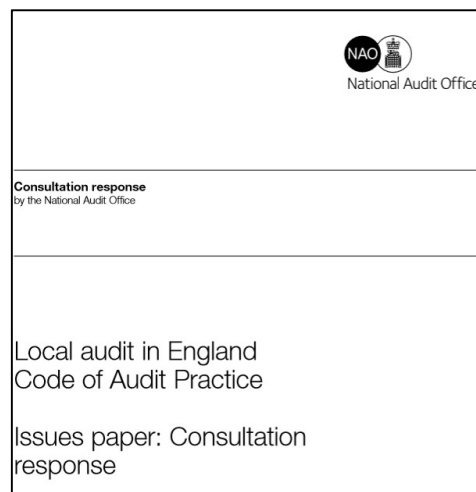
Stage 2 of the consultation involves consulting on the draft text of the new Code. To support stage 2, the NAO has published a consultation document, which highlights the key changes to each chapter of the draft Code. The most significant changes are in relation to the Value for Money arrangements. Rather than require auditors to focus on delivering an overall, binary, conclusion about whether or not proper arrangements were in place during the previous financial year, the draft Code requires auditors to issue a commentary on each of the criteria. This will allow auditors to tailor their commentaries to local circumstances. The Code proposes three specific criteria:

- Financial sustainability: how the body plans and manages its resources to ensure it can continue to deliver its services;
- Governance: how the body ensures that it makes informed decisions and properly manages its risks; and
- Improving economy, efficiency and effectiveness: how the body uses information about its costs and performance to improve the way it manages and delivers its services.

The consultation document and a copy of the draft Code can be found on the NAO website. The consultation is open until 22 November 2019. The new Code will apply from audits of local bodies' 2020-21 financial statements onwards.

Link to NAO webpage for the Code consultation:

<https://www.nao.org.uk/code-audit-practice/code-of-audit-practice-consultation/>



Local Government Association – Profit with a purpose – delivering social value through commercial activity

The Local Government Association (LGA) report 'Profit with a purpose' focuses on some of the practicalities of how councils can deliver social value through their commercial activity.

Through 'key questions' to ask, the guidance supports councils to face the challenge of how to undertake commercial activity and achieve greater value for the public purse in ways that better meet society's needs and outcomes for people and communities.

In addition, the publication features a number of short case studies highlighting some of the innovative commercial practice already achieving results for communities.

The LGA comments that the best approaches ensure the generation of social value is the primary factor driving commercial activity; from the initial decision to develop a commercial vision to how the approach is developed, and implemented, councils which are pulling ahead ensure social value is placed centre stage.

The guidance starts with an overview of what the LGA understands by 'profit with a purpose', the guidance explores different types of social value and the role of councils in driving social value alongside their commercial ambition.

The guidance then looks at how consideration and delivery of social value should be practically considered when deciding on whether to embark on commercial activity, the need for social value to be prioritised alongside financial return and the key questions councils should consider when embarking on a commercial initiative.

Following on from this, there are specific chapters on; embedding social value in governance of alternative service delivery vehicles, the role of procurement in contracting services that deliver social value and finally how to contract and performance manage social value through your service providers.

Each chapter outlines the factors that need to be considered and the 'key questions' councils should be asking themselves.

In addition, a number of short case studies are provided to highlight some of the innovative commercial practice already achieving results for communities.

The report can be downloaded from the LGA website:

<https://www.local.gov.uk/profit-purpose-delivering-social-value-through-commercial-activity>



Profit with a purpose

Delivering social value through commercial activity

Profit with a purpose



Challenge question:

If your Authority is looking at commercial activity, have you considered the LGA report?

MHCLG – Brexit preparations

Councils should be fully prepared to leave the European Union by the end of October, the Communities and Local Government Secretary announced on 3 August as he ramped up preparations.

Mr Jenrick thanked councils for all the work they have already done, but said they must step up vital preparations and committed £20 million for councils across England to prepare for delivering Brexit on 31 October, whatever the circumstances.

He has asked each council to designate a Brexit lead to work with central government and oversee teams in every community who will work with stakeholders in their area to plan intensively for Brexit.

The new funding comes in recognition of the central role councils will play to make sure their residents are ready for Brexit, and is expected to support a range of activity including communications, training and the recruitment of staff.

The Secretary of State said:

“From Whitehall to town halls – everyone needs to be ready to fulfil our democratic mandate to leave the European Union by the end of October.

Local government has a vital role in helping to make Brexit a success and it is absolutely right that together we intensify preparations in every community.

And to do this successfully I have asked every council to appoint a Brexit lead to work with government. We’ll be providing £20 million for councils to support the major step up in preparations.

I want all of us – central and local government – to be fully prepared for leaving the EU on 31 October whatever the circumstances. I know that we can achieve this, by continuing to work side by side with renewed national focus and intensity.”

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Brexit preparations



Challenge question:

Who is your Brexit lead and how is your authority supporting Brexit preparations?

Public Accounts Committee – Local Government Governance and Accountability

The Public Accounts Committee has found that the Government has not done enough to ensure that, at a time when local authority budgets are under extreme pressure, governance systems are improved.

The Ministry of Housing, Communities & Local Government (the Department) is responsible for: ensuring that this framework contains the right checks and balances, and changing the system if necessary. The Secretary of State also has powers to intervene in cases of perceived governance failure. The framework includes: officers with statutory powers and responsibilities; internal checks and balances such as audit committees and internal audit; and external checks and balances such as external audit and sector-led improvement overseen by the Local Government Association. These arrangements represent a significant reduction in the level of central oversight in recent years following the government's decision to abolish the Audit Commission and the Standards Board for England as part of a broader reform of local audit, inspection and reporting.

The Public Accounts Committee report summary notes “Local authorities have a good overall track record with governance arrangements generally robust across the sector, and there is evidence that local authority governance compares favourably to that of the health sector. However, this is not universal and in some authorities governance is under strain, as funding reduces and responsibilities and exposure to commercial pressures change. We are worried to hear about audit committees that do not provide sufficient assurance, ineffective internal audit, weak arrangements for the management of risk in local authorities’ commercial investments, and inadequate oversight and scrutiny. This is not acceptable in the more risky, complex and fast-moving environment in which local authorities now operate.

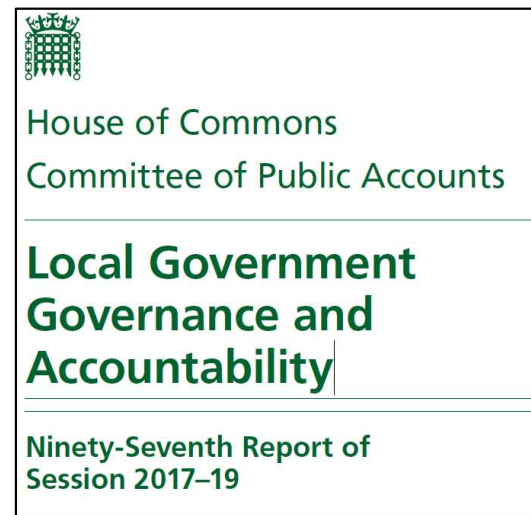
The Department has been reactive and ill-informed in its approach to oversight of the local governance system. However, the Department has now recognised that the network of bodies with responsibility for the local governance framework is fragmented and lacking the leadership needed to drive change. Encouragingly, the Department has now committed to enhancing its oversight role and producing a proactive work programme to deliver this change. We urge the Department to ensure that this activity leads to concrete actions and outcomes on a timely basis. When a local authority fails this has a significant impact on local people and the Department has a responsibility to work with local government to ensure that problems are caught early and that it can pinpoint at-risk councils. Since the abolition of the Audit Commission and other changes culminating in the Local Audit and Accountability Act 2014 there is no central assessment of value for the money, which means the Department's work is fundamental.”

The report makes five conclusions, with associated recommendations:

- 1) The Department is not yet providing effective leadership of the local governance system.
- 2) The Department does not know why some local authorities are raising concerns that external audit is not meeting their needs.
- 3) The Department lacks reliable information on key governance risks, or relies on weak sources of information, meaning it has no way of pinpointing the at-risk councils.
- 4) The Department's monitoring is not focused on long-term risks to council finances and therefore to services.
- 5) There is a complete lack of transparency over both the Department's informal interventions in local authorities with financial or governance problems and the results of its formal interventions.

The Government response is available on the website below:

<https://www.parliament.uk/documents/commons-committees/public-accounts/Gov-response-to-Public-Accounts-on-the-93-98-reports.pdf>



Report Number: SWT 76/19

Somerset West and Taunton

Corporate Governance and Standards Committee – 25 September 2019

SWAP Internal Audit – Progress Report 2019/20

This matter is the responsibility of Executive Councillor Ross Henley

Report Author: Alastair Woodland, Assistant Director, SWAP

1 Executive Summary / Purpose of the Report

- 1.1 The Internal Audit function plays a central role in corporate governance by providing assurance to the Corporate Governance and Standards Committee, looking over financial controls and checking on the probity of the organisation.
- 1.2 The 2019-20 Annual Audit Plan is to provide independent and objective assurance on SWT Internal Control Environment. This work will support the Annual Governance Statement.

2 Recommendations

- 2.1 Members are asked to note progress made in delivery of the 2019/20 internal audit plan and significant findings since the previous update in June 2019.

3 Risk Assessment (if appropriate)

- 3.1 Any large organisation needs to have a well-established and systematic risk management framework in place to identify and mitigate the risks it may face. SWT has a risk management framework, and within that, individual internal audit reports deal with the specific risk issues that arise from the findings. These are translated into mitigating actions and timetables for management to implement.

4 Background and Full details of the Report

- 4.1 This report summarises the work of the Council's Internal Audit Service and provides:
 - Details of any new significant weaknesses identified during internal audit work completed since the last report to the committee in June 2019.
 - A schedule of audits completed during the period, detailing their respective

assurance opinion rating, the number of recommendations and the respective priority rankings of these.

4.2 The Internal Audit Progress Report for 2019/20 is contained within the attached SWAP Report.

5 Links to Corporate Strategy

5.1 Delivery of the corporate objectives requires strong internal control. The attached report provides a summary of the audit work carried out to date this year by the Council's internal auditors, SWAP Internal Audit Services.

6 Finance / Resource Implications

6.1 There are no specific finance issues relating to this report.

7 Legal Implications (if any)

7.1 There are no specific legal issues relating to this report.

8 Climate and Sustainability Implications (if any)

8.1 There are no direct implications from this report.

9 Safeguarding and/or Community Safety Implications (if any)

9.1 There are no direct implications from this report.

10 Equality and Diversity Implications (if any)

10.1 There are no direct implications from this report.

11 Social Value Implications (if any)

11.1 There are no direct implications from this report.

12 Partnership Implications (if any)

12.1 There are no direct implications from this report.

13 Health and Wellbeing Implications (if any)

13.1 There are no direct implications from this report.

14 Asset Management Implications (if any)

14.1 There are no direct implications from this report.

15 Data Protection Implications (if any)

15.1 There are no direct implications from this report.

16 Consultation Implications (if any)

16.1 There are no direct implications from this report.

17 Scrutiny Comments / Recommendation(s) (if any)

N/A

Democratic Path:

- **Corporate Governance and Standards Committees – Yes**
- **Cabinet/Executive – No**
- **Full Council – No**

Reporting Frequency: Quarterly

List of Appendices (delete if not applicable)

Appendix A	SWAP Internal Audit - Progress Report 2019/20
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SWAP

INTERNAL AUDIT SERVICES

Assuring – Improving – Protecting

Somerset West and Taunton

Report of Internal Audit Activity

Plan Progress 2019/20 – September 2019

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➔ Internal Audit Work

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Appendix B – Internal Audit Work Plan

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Appendix C – Summary of Key Audit Findings

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Internal Audit Plan Progress 2019/2020

Our audit activity is split between:

- **Operational Audit**
- **Governance Audit**
- **Key Control Audit**
- **IT Audit**
- **Grants**
- **Follow Up**
- **Non-Opinion / Advisory Reviews**



Role of Internal Audit

The Internal Audit service for the Somerset West and Taunton Council is provided by SWAP Internal Audit Services (SWAP). SWAP is a Local Authority controlled Company. SWAP has adopted and works to the Standards of the Institute of Internal Auditors, further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS), and also follows the CIPFA Code of Practice for Internal Audit. The Partnership is also guided by the Internal Audit Charter approved by the Shadow Corporate Governance and Standards Committee at its meeting in March 2019.

Internal Audit provides an independent and objective opinion on the Authority's control environment by evaluating its effectiveness. Primarily the work includes:

- Operational Audit Reviews
- Cross Cutting Governance Audits
- Annual Review of Key Financial System Controls
- IT Audits
- Grants
- Follow Up
- Non-Opinion / Advisory Review

Internal Audit work is largely driven by an Annual Audit Plan. This is approved by the Section 151 Officer, following consultation with the Corporate Management Team. This year's Audit Plan was reported to the Shadow Corporate Governance Committee and approved at its meeting in March 2019.

Audit assignments are undertaken in accordance with this Audit Plan to assess current levels of governance, control and risk.

Internal Audit Plan Progress 2019/2020

Outturn to Date:

We rank our recommendations on a scale of 1 to 3, with 1 being a fundamental concern to the services/area being reviewed and 3 being a minor concern that requires management attention.



Internal Audit Work

The schedule provided at **Appendix B** contains a list of all audits as agreed in the Annual Audit Plan 2019/20. It is important that Members are aware of the status of all audits and that this information helps them place reliance on the work of Internal Audit and its ability to complete the plan as agreed.

Each completed assignment includes its respective “assurance opinion” rating together with the number and relative ranking of recommendations that have been raised with management. In such cases, the Committee can take assurance that improvement actions have been agreed with management to address these. The assurance opinion ratings have been determined in accordance with the Internal Audit “Audit Framework Definitions” as detailed on **Appendix A** of this document.

The following table summarised Audits finalised since the previous update in June 2019:

Audit Area	Quarter	Status	Opinion
2019/20			
Supplier Resilience Follow-Up	Q1	Final	Advisory
Migration and integration of key systems for Single Authority (Creditors, Debtors GL)	Q1	Final	Reasonable
Bereavement Service Follow Up	Q1	Final	Advisory

Partial Assurance / No Assurance Audits

As agreed with this Committee where a review has a status of ‘Final’ and has been assessed as ‘Partial’ or ‘No Assurance’, I will provide further detail to inform Members of the key issues identified. Since the June 2019 update there are no ‘Partial Assurance/No Assurance’ reviews I need to bring to your attention. There are, however, two follow up reviews in Appendix C highlighting progress being made

We rank our risks as 'High', 'Medium' or 'low'. Definitions of the risk assessment can be found in Appendix A.

on Bereavement Service and Supplier Resilience, both of which were awarded Partial Assurance during 2018/19.

Corporate Risks

Our audits examine the controls that are in place to manage the risks that are related to the area being audited. We assess the risk at an inherent level i.e. how significant is the risk(s) at a corporate level on a scale of High, Medium or Low. Once we have tested the controls in place, we re-evaluate the risk based on how effective the controls are operating to govern that risk (Residual Risk). Where the controls are found to be ineffective and the residual risk is assessed as 'High', I will bring this to your attention. Since the June 2019 update there are no Corporate Risks to bring to your attention through the work outlined in the 2019-20 Audit Plan.

Internal Audit Plan Progress 2019/2020

We keep our audit plans under regular review so as to ensure that we audit the right things at the right time.

Approved Changes to the Audit Plan

The audit plan for 2019/20 is detailed in **Appendix B**. Inevitably changes to the plan will be required during the year to reflect changing risks and ensure the audit plan remains relevant to Somerset West and Taunton. Members will note that where necessary any changes to the plan throughout the year will have been subject to agreement with the appropriate Service Manager and the Audit Client Officer.

Since the June 2019 update there are three that I must bring to your attention.

- With have been asked to undertake a review on the Transformation Project from a lessons learned point of view. This review has replaced the Consultancy VFM review.
- Risk Management has been moved to quarter 4 to allow time for the new arrangements to be established within the New Council.
- Banking Arrangements were brought forward for Treasury Management to suit better timing of each review given service priorities.

At the conclusion of audit assignment work each review is awarded a “Control Assurance Definition”;



Audit Framework Definitions

Control Assurance Definitions

- Substantial
- Reasonable
- Partial
- No Assurance
- Non-Opinion/Advisory

Substantial	▲ ★ ★ ★	I am able to offer substantial assurance as the areas reviewed were found to be adequately controlled. Internal controls are in place and operating effectively and risks against the achievement of objectives are well managed.
Reasonable	▲ ★ ★ ★	I am able to offer reasonable assurance as most of the areas reviewed were found to be adequately controlled. Generally risks are well managed but some systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
Partial	▲ ★ ★ ★	I am able to offer Partial assurance in relation to the areas reviewed and the controls found to be in place. Some key risks are not well managed and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
No Assurance	▲ ★ ★ ★	I am not able to offer any assurance. The areas reviewed were found to be inadequately controlled. Risks are not well managed and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.

Non-Opinion/Advisory – In addition to our opinion-based work we will provide consultancy services. The “advice” offered by Internal Audit in its consultancy role may include risk analysis and evaluation, developing potential solutions to problems and providing controls assurance. Consultancy services from Internal Audit offer management the added benefit of being delivered by people with a good understanding of the overall risk, control and governance concerns and priorities of the organisation.

We keep our audit plans under regular review, so as to ensure we are auditing the right things at the right time. Recommendation are prioritised from 1 to 3 on how important they are to the service/area audited. These are not necessarily how important they are to the organisation at a corporate level.



Audit Framework Definitions

Categorisation of Recommendations

When making recommendations to Management it is important that they know how important the recommendation is to their service. There should be a clear distinction between how we evaluate the risks identified for the service but scored at a corporate level and the priority assigned to the recommendation. No timeframes have been applied to each Priority as implementation will depend on several factors; however, the definitions imply the importance.

- Priority 1: Findings that are fundamental to the integrity of the service’s business processes and require the immediate attention of management.
- Priority 2: Important findings that need to be resolved by management.
- Priority 3: Finding that requires attention.

Each audit covers key risks. For each audit a risk assessment is undertaken whereby with management risks for the review are assessed at the Corporate inherent level (the risk of exposure with no controls in place) and then once the audit is complete the Auditors assessment of the risk exposure at Corporate level after the control environment has been tested. All assessments are made against the risk appetite agreed by the SWAP Management Board.

Definitions of Risk

Risk	Reporting Implications
Low	Issues of a minor nature or best practice where some improvement can be made.
Medium	Issues which should be addressed by management in their areas of responsibility.
High	Issues that we consider need to be brought to the attention of Senior Management & the Audit Committee.

Summary of Key Audit Findings

APPENDIX B

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Major ↔ 3 = Minor			Comments
						Recommendation			
						1	2	3	
FINAL									
Follow Up	Housing - Fire Safety Management Follow Up	1	Final	Advisory	9	4	3	2	Outstanding recommendation as at mid May 2019. Reported to Audit Committee June 2019.
Follow Up	Supplier Resilience Follow-Up	1	Final	Advisory	6	0	1	5	See Appendix C
ICT Audit	Migration and integration of key systems for Single Authority (Creditors, Debtors GL)	1	Final	Reasonable	2	0	1	1	
Follow Up	Bereavement Service Follow Up	2	Final	Advisory	5	0	2	3	See Appendix C
DRAFT									
Governance, Fraud & Corruption	New Council Governance	1	Draft						
IN PROGRESS									
Governance, Fraud & Corruption	Financial Resilience	1	In Progress						
Governance, Fraud & Corruption	Transition Arrangements	1	Scoping						
Governance, Fraud & Corruption	New: Transformation - Lesson Learned	2	In Progress						
Key Control	Payroll System	2	In Progress						

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Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Major ↔ 3 = Minor			Comments
						Recommendation			
						1	2	3	
ICT Audit	Information Management Project	2	In Progress						
Key Control	Banking arrangements	3	In Progress						
Key Control	Council Tax/NDR	3	In Progress						
Key Control	Housing Benefits	3	In Progress						
NOT STARTED									
Key Control	Treasury Management	3							
Key Control	Housing Rents	3							
Key Control	Creditors	3							
Key Control	Debtors	3							
Key Control	Main Accounting, including budget responsibility	3							
Governance, Fraud & Corruption	Risk Management	4							
Key Control	System Parameter testing Civica	4							
Governance, Fraud & Corruption	Business Continuity Planning (includes links to DR)	4							
Governance, Fraud & Corruption	Performance Management	4							
Governance, Fraud & Corruption	Transformation: Benefits Realisation	4							

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Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Major	↔	3 = Minor	Comments
						Recommendation			
						1	2	3	
Operational	Housing - Asbestos Management	4							
Operational	Building Control	4							
Governance, Fraud & Corruption	Commercial Investments and Income generation strategies	4							
DROPPED									
Governance, Fraud & Corruption	Consultancy Expenditure VFM	2				Replaced by Transformation lessons learned			

Audit Assignments completed since the June 2019 update:



These are actions that we have identified as being high priority and that we believe should be brought to the attention of the Corporate Governance Committee.

Summary of Audit Findings and High Priority Service Findings

The following information provides a brief summary of each audit review finalised since the last Committee update in June 2019. Each audit review is displayed under the relevant audit type, i.e. Operational; Key Control; Governance; Fraud & Corruption; ICT and Special Review. Since the June 2019 update there are two follow up audits that I need to bring to your attention.

Follow Up Audits

Follow up reviews are undertaken where a previous audit has returned a 'Partial Assurance' or 'No Assurance'. This is to provide assurance to the Corporate Governance Committee that areas of weakness have been addressed. Follow up reviews will only focus on the areas of weakness identified in the original review and are usually undertaken 6 months after the original review to allow time for recommendations to be implemented.

Bereavement Services – Follow Up

The Bereavement Service carries out over 2000 cremations and 300 burials per annum. It operates five cemeteries covering 56 acres which are open to the bereaved every day of the year. Total income per year is circa £1.7 million. The bereavement service was reviewed in 2018-19 and awarded a Partial Assurance audit rating. The common theme with our findings in the 2018-19 review is that the Cemetery/Crematorium Administration System (CAS) is not fit for purpose.

In June 2019 we undertook our follow up review to assess progress being made on the recommendations raised. The table below shows the progress made as at June 2019.

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Audit Assignments completed since the June 2019 update:

These are actions that we have identified as being high priority and that we believe should be brought to the attention of the Corporate Governance Committee.

Follow Up Audits Continued

The table below shows progress as at July 2019.

Progress Summary				
	Complete	In Progress	Not Started	Total
Priority 1	-	-	-	
Priority 2	-	1	1	2
Priority 3	1	3	-	4
Total	1	4	1	6

Overall, we are unable to conclude that the risk exposure has been reduced because the two key findings identified in the original report have not yet been implemented.

It should be noted that the introduction of a replacement system for CAS has been procured and is in the implementation phase. This will be able to record the graves on the plan and link to the register. It will also be able to interface with the Council’s finance system. As the full implementation of the new system is required to complete three of the six recommendations raised, once it is fully operational the level of risk to the Service and the Council should be reduced. Of the remaining two incomplete recommendations the electronic asset register is in progress, but the Business/ Service Plan has not yet been started. As the Service/Business Plan was also a priority 2 recommendation there does remain a risk in this area around growth and investment in the service not being fully assessed through a coherent and joined up plan that links back to the overall direction of the Authority.

Priority 2 Recommendations – Bereavement Services

Weaknesses Found	Recommendation Action	Managers Agreed Action	Dates	Manager’s Update
<p>The Plan of Graves are out of date and have never been reconciled to the CAS system.</p>	<p>We recommend that the Bereavement Service Manager and Registrar ensures that:</p> <ul style="list-style-type: none"> When drafting the specification for a replacement CAS system it includes an integrated geographic information system for mapping the Plan of Graves that links electronically and directly to the register. A new baseline Plan of Graves at all sites managed by the Bereavement Service is recorded and reconciled to the replacement CAS system; A monthly reconciliation between interment paperwork and the replacement CAS system is undertaken to ensure that accuracy of the replacement CAS system is maintained. 	<p>Agreed, the new system will have fully integrated and live cell maps that are linked to the registry. We are looking for a system that has multi-layer components to the mapping so that the sites are droned in high definition and shows all anomalies to the reality of the geographic area including memorial, paths and trees. Only graves that exist will be mapped and will look to vertically map where walls or columbaria may be used in the future. Once the new system is being placed a full rationale of plots will take place as all grave numbers will be on the system as available, unlike the CAS system where graves that have not been used do not exist at all within the registry.</p>	<p>Original Target Date: 31 December 2018</p> <p>Revised Date: 30 November 2019</p>	<p>The new Plot Box system has been procured and will have the functionality to link the plan to the register. The Bereavement Service will also be producing a new plan of graves. This will include checking if all the plots exist and clearly marking where paths and trees exist. In October 2019 they have the Institute of Cemetery & Crematorium Management (ICCM) coming into carry out memorial testing, this will also include training a member of staff to enable them to complete this as well. This process will result in a complete list of all graves and what memorials are in situ for each plot. This will be used to help ensure all graves are included in the new system. The new system will include all existing sold plots and all available plots. A reconciliation will be carried out once the plots have been entered and a monthly process put into place following the initial reconciliation.</p>

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Weaknesses Found	Recommendation Action	Managers Agreed Action	Dates	Manager's Update
There is no Business Plan/Service Plan in place for the commercial development of the Bereavement Service.	We recommend that the Bereavement Service Manager and Registrar ensures that a formal Business Plan/Service Plan is drafted and presented to Senior Management and Members with a view to ensuring the commercial viability of the Bereavement Service.	Agreed.	Original target Date: 31 December 2018 Revised Date: 31 March 2020	This has not yet been started. There is a new Bereavement Service Manager in place now. She needs to get procedures in place for all tasks and the team settled and working well before she can begin to draft the Business Case and Service Plan.

Audit Assignments completed since the June 2019 update:

These are actions that we have identified as being high priority and that we believe should be brought to the attention of the Corporate Governance Committee.

Follow Up Audits Continued

Supplier Resilience – Follow Up

The original audit was completed in 2018-19 prior to the restructure and the newly formed Council. In the original review, although the Councils (TDBC & WSC) had not had any problems with supplier failure, the partial assurance was given due to the fact that neither Council had a consistent and co-ordinated approach to supplier resilience, and there was minimal guidance provided to staff. Some due diligence checks are undertaken at the procurement stage: the financial stability of suppliers is checked upon request, and in some but not all cases relevant insurance and business continuity arrangements are reviewed, and copies of documents obtained. There was, however, no consistency in how these documents are retained and by whom. Changes in personnel have also resulted in historic documentation being lost. There is also no evidence that the criticality of the service to either Council is assessed at the procurement stage to determine the level of due diligence to be followed.

From a risk point of view, it was assessed that Taunton Deane Borough Council and West Somerset Council have not outsourced many of their services; preferring to work in partnership with other Councils or retain the service in-house. They also have very few suppliers that have been contracted to deliver more than one service; this does reduce the risk as the number of contracts that could impact on service delivery, as a result of supplier failure, is less than for a Council with a high number of outsourced services.

Since the original recommendations have been made there has been a change in the resource within the Council which has meant that the original Procurement Lead has now changed. This has impacted on the recommendation timescales, as the newly appointed Strategic Procurement Specialist was not in post until after the original implementation dates had passed.

The Strategic Procurement Specialist has been working with the Head of Performance and Governance to implement Procurement Framework, Strategy and Guidance documents to enable the Procurement and Governance Service to become more structured and be in a better position to assist Service Contract Managers with the procurement process. The recommendations within this report are interlinked with the implementation of a structured Procurement Framework, which has meant that all of the recommendations within this report are still in progress.

Audit Assignments completed since the June 2019 update:

These are actions that we have identified as being high priority and that we believe should be brought to the attention of the Corporate Governance Committee.

Follow Up Audits Continued

The Table below summarises progress as at July 2019.

Progress Summary				
	Complete	In Progress	Not Started	Total
Priority 1	-	-	-	-
Priority 2	-	1	-	1
Priority 3	-	5	-	5
Total	-	6	-	6

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Priority 2 Recommendation - Supplier Resilience

Weaknesses Found	Recommendation Action	Managers Agreed Action	Dates	Manager's Update
There is no framework in place to assist staff to assess the business resilience of suppliers and ensure service continuity in the event of supplier failure.	We recommend that the Procurement Manager develops a framework for Supplier Resilience, which links to the councils' Contract Procedure Rules and Financial Procedure Rules. The accompanying guidance should be shared with all relevant staff and consistently applied.	Contract Management is an area that needs greater focus across the Council. I expect the new Strategic Procurement Lead will want to focus on contract management. I will seek to confirm with the Head of Performance and Governance that this is the expected direction of travel and if so link up with the new SPL when appointed. In the meantime, I will introduce the	Original Target Date: January 2019 Revised Date: 30 September 2019	The procurement framework is still in progress. This is being carried out by the Strategic Procurement Specialist and the Head of Performance and Governance. The framework will also be alongside the Strategic Framework and guidance documents which will include the following bullet points: <ul style="list-style-type: none"> • Roles and Responsibilities; i.e. processes undertaken by Procurement and those undertaken by 'contract managers'; • Methodology for assessing the criticality of services – procurement stage;

Weaknesses Found	Recommendation Action	Managers Agreed Action	Dates	Manager's Update
		requirement into the Contract Standing Orders for the new Council. If the Head of P & G would like me to produce this guidance, I will do so.		<ul style="list-style-type: none"> • Methodology for the assessment of the criticality of existing suppliers; • Due diligence checks – as well as the financial stability of the contractor, this should include whether the contractor itself prioritises business resilience and effectively manages its own risks such as bribery compliance, cyber security, business continuity and data protection; and • Monitoring during the life of the contract - credit checks, service continuity arrangements, insurance, etc. <p>The Strategic Procurement Specialist explained that due to the significant changes that the Council has recently undertaken the structure of the business is still evolving. He explained that staff involved with Procurement have been made aware of the procedure rules however no evidence of this could be obtained.</p>

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Report Number: SWT 77/19

Somerset West and Taunton Council

Audit, Governance and Standards Committee – 25th September 2019

Annual Governance Statement Action Plan Update

This matter is the responsibility of the Leader of the Council, Cllr Federica Smith-Roberts

Report Author: Amy Tregellas, Governance Manager

1 Executive Summary / Purpose of the Report

- 1.1 To present the Committee with an update of progress against the Annual Governance Statement Action Plan for 2019/20 (Appendix A).

2 Recommendations

- 2.1 That the Committee notes the progress against the Annual Governance Statement Action Plan for 2019/20.

3 Risk Assessment (if appropriate)

- 3.1 Failure to have robust governance arrangements in place could impact on the Council's control environment and ability to operate in an economic, efficient and effective manner. This could lead to recommendations being made by Internal and External Audit.

4 Background and Full details of the Report

- 4.1 The Annual Governance Statement (AGS) is a statutory document which provides assurance on the governance arrangements and control environment within the Council.
- 4.2 The Statement is prepared in accordance with the Chartered Institute of Public Finance and Accountancy (CIPFA)/Society of Local Authority Chief Executives (SOLACE) guidance and a review of the Council's governance arrangements.
- 4.3 The Annual Governance Statement includes an Action Plan to address any governance issues identified by the Corporate Governance Officers Group and reports from internal and external audit.

4.4 In order to ensure that the actions are being delivered it is important that the Committee review progress against the Action Plan, hence this report.

4.5 The Committee are asked to note this report.

5 Links to Corporate Strategy

5.1 Having a robust, effective and efficient governance framework in place is a fundamental element of being a 'well managed' council and avoiding recommendations from Internal and External Auditors.

6 Finance / Resource Implications

6.1 None arising from this report

7 Legal Implications (if any)

7.1 None arising from this report

8 Climate and Sustainability Implications (if any)

8.1 None arising from this report

9 Safeguarding and/or Community Safety Implications (if any)

9.1 None arising from this report

10 Equality and Diversity Implications (if any)

10.1 None arising from this report

11 Social Value Implications (if any)

11.1 None arising from this report

12 Partnership Implications (if any)

12.1 None arising from this report

13 Health and Wellbeing Implications (if any)

13.1 None arising from this report

14 Asset Management Implications (if any)

14.1 None arising from this report

15 Data Protection Implications (if any)

15.1 None arising from this report

16 **Consultation Implications** (if any)

16.1 None arising from this report

Democratic Path:

- **Audit, Governance and Standards Committee – Yes**
- **Cabinet/Executive – No**
- **Full Council – No**

Reporting Frequency: Every 6 months

List of Appendices (delete if not applicable)

Appendix A	Annual Governance Statement Action Plan Progress Report
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Contact Officers

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Action Plan 2019/20 – Progress Report

Actions that were planned for 2019/20	Progress	Status
Establish an effective Audit Committee for the new council through Member and Senior Officer Development and to adopt the principles set out in the Local Code of Corporate Governance	<p>The new Audit, Governance and Standards Committee has been established and is working as per the Constitution. A forward plan has been established to cover the Committees work programme. As well as this an Action Plan is a standing item on each agenda to ensure that any resolutions or recommendations made by the Committee are delivered in a timely manner.</p> <p>Members of the Audit, Governance and Standards Committee have been given induction training including from the Section 151 Officer, Monitoring Officer and Internal and External Auditors. Further training will be available to the Committee as and when an appropriate course is available</p> <p>The Local Code of Corporate Governance was approved by the Committee on 26th June 2019.</p>	<p>Completed the establishment of the Committee and ongoing in terms of developing the effectiveness of the Committee</p> <p>Induction training completed and ongoing training for Councillors</p> <p>Completed</p>
Develop and implement a risk management framework and meaningful culture within the new Council structure	<p>The Head of Performance and Governance has reviewed and updated the Council's Risk Register. This is now being reviewed by the Senior Leadership Team on a monthly basis as part of the Performance and Risk reports. Any new or emerging risks are identified as part of this process.</p> <p>The Governance Manager is drafting a Risk Management Strategy and this will go to the Senior Leadership Team before coming to the Committee in December 2019.</p>	<p>Ongoing</p> <p>Ongoing</p>

Actions that were planned for 2019/20	Progress	Status
	Training sessions for Officers and Councillors will be rolled out in January to March 2020.	To be commenced January 2020
To ensure the appropriate controls are in place with regards to the Council's new ways of working	<p>The work programme for delivering the new Council has been delivered and this included the production of key documents including a new Constitution, Financial Regulations and Contract Procedure Rules.</p> <p>Internal Audit are doing an audit on the New Council's Governance Arrangements and the report is due in the near future.</p> <p>Further work is ongoing to review other non-key documents and Policies. A timetable has been produced and progress against this will be considered as part of the Annual Governance Statement review for 2019/20</p>	<p>Completed</p> <p>Ongoing</p> <p>Ongoing</p>

Report Number: SWT 78/19

Somerset West and Taunton Council

Audit, Governance & Standards Committee – 25 September 2019

Draft Corporate Equality Action Plan

This matter is the responsibility of the Executive member for Community; Cllr Chris Booth

Report Author: Paul Harding, Strategy Specialist

1 Executive Summary / Purpose of the Report

- 1.1 All public bodies, including the Council, are subject to a specific duty within the Equality Act 2010 (the Act) to prepare and publish equality objectives at least every four years.
- 1.2 The aim of the objectives is to help us better meet the needs of our service users and our staff who are, or could be, disadvantaged or suffer inequality because of their particular characteristics.
- 1.3 For Somerset West and Taunton (SWT), equality objectives were approved in March 2019 by the Shadow Executive for Somerset West and Taunton Council.
- 1.4 This report contains our draft Corporate Equality Action Plan which identifies actions we will take to deliver those objectives.
- 1.5 It is proposed that progress against delivering the plan will be reported to the Audit, Governance & Standards Committee and published on our website annually.
- 1.6 The Action Plan will be a 'living document' which will enable additional actions to be added. Any additions will be brought to the attention of the Audit, Governance & Standards Committee as part of the Plan's review cycle.

2 Recommendations

The Committee are asked to:-

- 2.1 Review, and recommend approval of this Plan to the Executive, with or without amendment.
- 2.2 Note the agreed Equality Objectives and recommend the inclusion of the additional objective referred to within para 4.10 of this report.

3 Risk Assessment

- 3.1 This plan helps the Council comply with the public sector equality duty contained within the Equality Act 2010 and thereby mitigate the financial, social and reputational risks associated with non-compliance. It does not however negate the continual requirement for the council to consider the needs of all individuals who share protected characteristics in our day to day work - in shaping policy, in delivering services, and in how we operate as an employer.

4 Background and Full details of the Report

- 4.1 The Equality Act 2010 (the Act) contains general and specific duties with which all public authorities (such as the Council) must comply.

- 4.2 The general duty requires us not to discriminate against people or groups who share the Protected Characteristics identified within the Act.

- 4.3 The Act identifies Protected Characteristics of:

- Age
- Disability
- Gender reassignment
- Marriage and civil partnership
- Pregnancy and maternity
- Race
- Religion and Belief
- Sex
- Sexual orientation

Locally we have also recognised the following characteristics:

- Carers
- Military status
- Rurality
- Low income

- 4.4 When public authorities carry out their functions, the Act says they must consciously consider, or think about, the need to do the three things set out below. This is known as the public sector equality duty:

- **eliminate discrimination**, harassment, victimisation and any other conduct that is prohibited by or under the Act;
- **advance equality of opportunity** between persons who share a relevant protected characteristic and persons who do not share it;

(Some groups of people who share a protected characteristic, like race or sexual orientation, may suffer a particular disadvantage or have particular needs. The public sector equality duty means public authorities must think about whether they should take action to remove or reduce disadvantages suffered by people because of a protected characteristic, meet the needs of people with protected characteristics and/or encourage people with protected characteristics to participate in public life and other activities).

- **foster good relations** between persons who share a relevant protected characteristic and persons who do not share it.

- 4.5 Public authorities also have specific duties under the Act to help them comply with the public sector equality duty. These specific duties include the requirement to prepare and publish equality objectives at least every 4 years.
- 4.6 In March 2019, in response to the specific equality duty, the Shadow Executive for Somerset West and Taunton Council approved a revised set of eight corporate equality objectives for SWT.
- 4.7 These are a mixture of objectives that SWT will pursue alone and those which SWT will pursue in partnership with the Somerset Equality Officer's Group (SEOG). This is a group which is made up of County and the Somerset District Councils, Somerset Clinical Commissioning Group, Taunton Musgrove and Yeovil Hospitals, Somerset Partnership and Devon and Somerset Fire and Rescue. This approach will make the most effective use of Public Sector resources. The hope is that it will also increase the impact of any changes on the community as a whole.
- 4.8 The SEOG objectives were produced following a consultation and engagement exercise that took place between September and November 2018. This included an online consultation form, promotion to 150+ equality organisations and consultation at equality events.
- 4.9 The agreed equality objectives are:

Objective 1: Councillors and officers will fully consider the equality implications of all decisions they make. (SWT)

Objective 2: Those with protected characteristics feel empowered to contribute to the democratic process and any Council activity that affects them; their input is used to inform the planning and delivery of services.(SWT)

Objective 3: Communities with protected characteristics are able to access services In a reasonable and appropriate way. (SWT)

Objective 4: Actions are taken to identify and reduce any inequalities faced by our staff or our potential employees. (SWT)

Objective 5: Work with communities and voluntary sector groups to address inequalities experienced by low incomes families and individuals. (SWT)

Objective 6: Improve the opportunities for integration and cohesion. (SEOG)

Objective 7: Improve understanding of mental health and access to support. (SEOG)

Objective 8: Work with the Gypsy and Traveller community to improve the provision of pitches. (SEOG)

- 4.10 One of the SEOG objectives was omitted in error from the report considered in March 2019 by the Shadow Authority. This was '*Create an Equality Working Group for Staff in the Public Sector in Somerset*'. We seek to include this now.
- 4.11 This report focuses on the Action Plan, which details the actions the Council intend to take in order to deliver its equality objectives and thereby help us comply with the public sector equality duty.
- 4.12 The Action Plan is at **Appendix A**.

5 Links to Corporate Strategy

- 5.1 Embedding a culture of inclusivity and equality supports Priority Outcome 3 of our emerging Corporate Strategy – '*A Council which informs and engages openly with our stakeholders and which consistently delivers excellent customer service*'.
- 5.2 One of the guiding principles within our emerging Corporate Strategy is to '*Be fair to people who use or would like to use our services and who work for us or who would like to work for us; respecting and celebrating the diversity of our district and our workforce*'.

6 Finance / Resource Implications

- 6.1 The functional areas of the Council will be responsible for identifying and addressing inequalities and promoting inclusion. The resource implications of the Equality Action Plan should be considered by service areas as part of their budget setting process. However, by making the process part of everyday work it should not result in the requirement for any additional resources.

7 Legal Implications

- 7.1 Working toward the achievement of the Council's corporate equality objectives will help ensure that SWT is meeting the requirements of the Equality Act 2010 and the Public Sector Equality Duty.
- 7.2 The Equality and Human Rights Commission is the regulator of compliance with the Public Sector Equality Duty.

8 Climate and Sustainability Implications

- 8.1 No direct carbon/environmental impacts arising from this report.

9 Safeguarding and/or Community Safety Implications

- 9.1 No direct safeguarding and / or community safety implications arising from this report.

10 Equality and Diversity Implications

- 10.1 The Action Plan within this report is entirely focused on reducing inequality and promoting inclusion among the communities that make up SWT, our service users and our staff.

11 Social Value Implications

11.1 There is an action relating to Social Value within the Action Plan.

12 Partnership Implications

12.1 The Actions within the Action Plan will not be achieved by the council alone. We will work with a range of partners including, but not limited to the voluntary sector and the Somerset Equalities Officer's Group (SEOG) - this is a joint officer working group made up of County and District Councils, Somerset Clinical Commissioning Group, Taunton Musgrove and Yeovil Hospitals, Somerset Partnership and Devon and Somerset Fire and Rescue which shares and develops best practice as well as undertakes collaborative research.

13 Health and Wellbeing Implications

13.1 Removing any discriminatory barriers to services or employment with the Council, for those with protected characteristics, will impact positively on the health and wellbeing of those concerned.

14 Asset Management Implications

14.1 No direct Asset Management implications arising from this report.

15 Data Protection Implications

15.1 There is an action within the Plan to capture the equalities characteristics of our workforce in order that we can better identify any imbalance between our workforce and the wider community in terms of diversity as well as any particular needs which need to be considered. This exercise will be voluntary and entirely in accordance with the relevant data protection requirements.

16 Consultation Implications

16.1 The council's equality objectives were considered in public meetings of the Shadow Scrutiny committee meeting of 14 March 2019 and the Shadow Executive committee meeting of 26 March 2019.

16.2 A consultation exercise was carried out by SEOG, the County wide group, during September to November 2018 in the production of the joint Corporate Equality Objectives.

16.3 The SWT portfolio holder for Community has been consulted on this Action Plan.

17 Scrutiny Comments / Recommendation(s)

17.1 Not applicable.

Democratic Path:

- **Audit, Governance & Standards Committee – Yes**
- **Executive – Yes**
- **Full Council – No**

Reporting Frequency: Progress against delivering the plan to be reported to the Audit, Governance & Standards Committee annually.

List of Appendices (delete if not applicable)

Appendix A	Draft Corporate Equality Action Plan
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Contact Officers

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Draft Somerset West and Taunton Corporate Equality Action Plan (CEAP)

The Equality Act 2010 imposes the following General Duties on Local Authorities to:

- (a) eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under the Equality Act 2010;
- (b) advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;
- (c) foster good relations between persons who share a relevant protected characteristic and persons who do not share it.

It covers people who share the 'protected characteristics' of age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, sex and sexual orientation. Locally we also recognise the following characteristics: Carers, Military Status, Rurality and Low Income.

This Action Plan sets out the actions the council will take in order to deliver its agreed equality objectives, which in turn support one or more aims of the General Equality Duty. **Part A** are Somerset West and Taunton (SWT) specific actions. **Part B** relates to actions in relation to joint objectives across the members of the Somerset Equality Officers Group (SEOG) - this is a joint officer working group made up of County and District Councils, Somerset Clinical Commissioning Group, Taunton Musgrove and Yeovil Hospitals, Somerset Partnership and Devon and Somerset Fire and Rescue

PART A

SWT Objective 1	Councillors and officers will fully consider the equality implications of all decisions they make.
<p>Some of the things we are already doing that support this objective:</p> <ul style="list-style-type: none"> • All committee reports contain a section in which equality impacts, relating to proposed policy or service changes, are highlighted to the decision makers. • Equality Impact Assessment templates and guidance notes are available to all staff. • E-learning on equalities and diversity is a mandatory part of the staff induction process. • Equality and Diversity training is a key component of the Member induction programme. • 'Lunch & Learn' equalities and diversity awareness event held for staff July 2019. 	

	Action	Action Lead	Output	Outcome	Timescale
1.1	All SWT members to be aware of their responsibilities under the Equality Act 2010	SWT Governance Manager and Monitoring Officer	Attendance at corporate training events.	Eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under the Equality Act 2010	2019/20 and ongoing
1.2	The Performance and Governance team to screen all reports submitted to committee or the Full Council to ensure they are accompanied by an Equalities Impact Assessment (EIA) or include clear reasoning why such an assessment is not required, to ensure that protected groups are not further disadvantaged by the policies, strategies, projects or schemes we adopt.	SWT Governance Manager and Monitoring Officer	All Council reports are screened to ensure that they include equality and diversity impact assessments or an explanation provided as to why they do not require one.	Eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under the Equality Act 2010	Ongoing
1.3	Agreed sources of the socio economic profile of SWT area to be identified/created, promoted and available for all EIAs to ensure consistency.	SWT Business Intelligence and Performance Manager	There is good quality and consistent equality information available for managers to use for service and policy development.	Eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under the Equality Act 2010	2020/21

1.4	Good practice regarding EIAs to be shared within the council.	SWT Strategy Specialist	Managers can confidently and robustly assess the equalities impacts of service/policy change, are able to identify mitigating actions where needed and are able to implement mitigating actions effectively	Eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under the Equality Act 2010	2019/20
1.5	Review Learning Pool e-learning equalities and diversity module	SWT Strategy Specialist	Updated and intuitive and learning tool.	Eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under the Equality Act 2010	2019/20

SWT Objective 2	Those with protected characteristics feel empowered to contribute to the democratic process and any Council activity that affects them; their input is used to inform the planning and delivery of services.
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Some of the things we are already doing that support this objective:

- All council meetings take place in fully accessible buildings.
- Our constitution ensures individual members of the community, or community group, are able to submit a question as part of public question time at any public meeting of the council (and are not compelled to attend personally).
- Agenda and minutes of council meetings are published on our website in a format which is accessible to screen reader technology.
- Council public meetings are voice recorded and a recording on a CD or via an MP3 can be made available to those who would have difficulty accessing the written minutes.

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	Action	Action Lead	Output	Outcome	Timescale
001	Create a publicly available list of equality community and VCS groups in Somerset.	SEOG	Suggestions and concerns can be captured from a broad range of groups which represent people in our communities who share protected characteristics.	Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;	tbc
2.2	Introduce capability to allow for greater participation in council meetings (e.g. live stream meetings).	SWT Governance Manager and Monitoring Officer	More convenient ways for residents who may find attending council meetings (through e.g. through disability, low income, rurality) to participate in council business.	Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;	2019/20

2.3	Draft and approve a Statement of Community Involvement for SWT, Stating how SWT will involve all of the community and stakeholders in the preparation, alteration and review of local planning policy and the consideration of planning applications within the Local Planning Authority area., to ensure the specific needs and concerns of particular groups and individuals are captured and considered. This is an important part of the Councils place making and place shaping role.	SWT Strategy Specialist	The views of groups that represent people in our communities who share protected characteristics are captured.	Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;	2019/20
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SWT Objective 3	People with protected characteristics are able to access services in a reasonable and appropriate way.
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<p>Some of the things we are already doing that support this objective:</p> <ul style="list-style-type: none"> • Hearing induction loops are in place at the council's two main offices to assist those customers who have difficulties with hearing. • Computer kiosks in the reception areas of our main offices enabling access to our website and that of partner services such as Homefinder Somerset. (for those without Internet access - possibly through low income or rurality). • Free public wi-fi available at our main offices to enable customers to access services without cost. • Some of our customer services staff are trained in British Sign Language. • We offer alternative formats for our corporate publications (inc Braille, large print and different languages). • Our main offices are fully accessible and meet the requirements of the Disability Discrimination Act. • We have introduced a new website (with additional self-services) which contains a number of features to aid accessibility including: <ul style="list-style-type: none"> ○ The ability for users to change colours, contrast levels and fonts
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- zoom in up to 300 per cent without the text spilling off the screen
 - navigate most of the website using just a keyboard
 - navigate most of the website using speech recognition software
 - listen to most of the website using a screen reader (including the most recent versions of JAWS, NVDA and VoiceOver)
 - We have also made the website text as simple as possible to understand,
- We have Undertaken a review of the Council's website in response to the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018. On 16 July 2019 the following were tested on our behalf by Sitemorse:
 - Accessibility - checking content against the W3C WCAG 2.1 and Digital ADA accessibility standards
 - Brand - reviewing content and alerting against our own brand rules
 - Code quality - checking the code of the page meets W3C and IETF technical standards
 - Email - testing that email addresses and infrastructure work and can receive mail
 - Function/links - review page content and links to check they are functioning correctly
 - SEO and Metadata - reporting improvements relating to Search Engine Optimisation (SEO)
 - Performance - reporting of the web server response time and download speed
 - Spelling - check the spelling of site content against standard and custom dictionaries
 - We visit low income customers in their home, to help them with Council Tax Support and /or Housing Benefit claims where they are unable to access these services in other ways.
 - We are able to respond to text relay calls from people who are deaf, hearing impaired or have a speech impediment.
 - We provide an interpretation service through Language Line for customers who do not speak English.
 - We have produced a range of factsheets available for staff guidance e.g.
 - Armed Forces
 - Dual Sensory Loss
 - Assisting a customer who is Deaf
 - Assisting a customer who is Blind
 - Assisting a customer who is Disabled
 - Assisting a customer who is non-English speaking
 - Gender awareness
 - We financially support the SCC contract for P2I Pathways to independence – a partnership providing housing advice to young people aged 16 to 24.
 - Our operating model, and the One Team partnership working, ensures there are officers based within our most vulnerable communities via whom residents can access services.

- Our housing service provides £300k per year to help fund disabled facility grants to enable our tenants who have a disability to continue to live independently in their council home.
- Changes have been made to our sheltered housing schemes to better meet the needs of our residents and future residents who have a disability - examples include incorporating secure storage and charging points for mobility scooters.

	Action	Action Lead	Output	Outcome	Timescale
3.1	Raise awareness amongst staff and members of our corporate translation service and how to access it.	SWT – Head of Customer	Frontline staff are aware how to access the translation and interpretation service.	Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;	2019/20
3.2	Make training available for additional SWT frontline staff (customer services, locality champions etc.) to learn British Sign Language.	SWT – HR Business Partner	An increased pool of frontline SWT staff able to effectively communicate face to face with customers who are deaf.	Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;	2020/21
3.3	Increase the number of our services which are available to access online 24/7	SWT – Head of Performance and Governance	More online services available on the SWT website.	Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;	Ongoing

3,4	Publish an Accessibility Statement in accord with Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.	SWT Head of Communications and Engagement.	A published accessibility statement.	Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;	September 2019
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SWT Objective 4	Actions are taken to identify and reduce any inequalities faced by our staff or our potential employees.
Page 94	<p>Some of the things we are already doing that support this objective:</p> <ul style="list-style-type: none"> • We use an anonymised shortlisting process for job applicants, where the personal details of the applicant (e.g. name, gender, ethnicity, age etc.) are not shown to the shortlisting officer until after shortlisting has taken place. • We provide Council employees with access to in-house Mental Health First Aiders. • Wellbeing Champions are in place to support staff in a confidential way relating for both work and non-work related matters. • A learning and wellbeing staff group has been established which has employee mental health as a key area of focus. • An anti-bullying and harassment policy is in place. • Adjustments are made on a case by case basis for staff who require changes to their working environment in order to meet the physical or mental health needs of the employees concerned. • Care First has been contracted to provide a confidential counselling and advice service for Council employees. • We monitor and publish our gender pay gap every 12 months. • We have flexible working policies in place which in particular support those with caring responsibilities. • We have appointed a Chaplain to provide confidential listening, pastoral and supportive services to our staff of all faiths or none, in order to help reduce worries, stresses and anxieties and improve general wellbeing. • We promote and mark special days such as Mental Health Awareness Week, Pride week, Holocaust Memorial Day as a visible sign of our commitment to reduce discrimination and inequality and to support and value all of our staff.

	Action	Action Lead	Output	Outcome	Timescale
4.1	Achieve at least Level 1: 'Disability Confident Committed'.	SWT – HR Specialist	Recognition of our commitment to having leading role in changing attitudes toward disability for the better.	Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;	Following review of Recruitment Policy. Q4 2019
4.2	Capture staff equalities information on ITrent to enable workforce profiling by ethnic group, gender, disability, age, religion and sexual orientation, analyse implications of such profiling against community profiling, and publish the results.	SWT – HR Specialist	Allows the Council to understand and recognise our workforce. Align our workforce with the community profile.	Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;	Q4 2019
4.3	Provide recruitment training that includes avoiding unconscious bias for all staff who may shortlist or interview applicants for jobs at SWT.	SWT – HR Specialist	Fair and transparent recruitment and selection exercises. Understanding the importance of reaching a diverse audience when advertising and adjustments when selecting applicants.	Eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under the Equality Act 2010;	Q4 2019
4.4	Review and sign up to the Somerset Equality Commitment	SWT – HR Specialist	Review and ensure complying with the commitment with relevant areas.	Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;	Q4 2019

4.5	Monitor dignity and behaviour in the workplace cases (bullying and harassment) against each of the protected characteristics to establish and trends.	SWT – HR Specialist	Equalities data collected on all casework.	Eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under the Equality Act 2010;	Q3 2019 onwards
4.6	Encourage managers to consider apprentices and graduates for all vacancies. Work with other Local Authorities to provide a Graduate Scheme which gives experience in each Authority. Work experience placements	SWT – HR Specialist & People Manager (EW)	Increase in younger staff within the workforce. Aim to meet targets set by Government to spend our Apprentice Levy.	Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;	Report due Q3 2019
4.7	Mental health support	SWT – HR Specialist	HR representative at Learning and Wellbeing Steering Group. Provide employees with access to Mental Health First Aiders, an Employee Assistance Programme (CareFirst). Mental Health Awareness training.	Foster good relations between persons who share a relevant protected characteristic and persons who do not share it.	Ongoing
4.8	Equalities and diversity training for all staff / monitoring e-learning	SWT – HR Specialist & People Manager (EW)	Provision of e-learning to all employees, including mandatory courses such as Dignity at Work	Eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under the Equality Act 2010;	Ongoing

4.9	Support SWT staff from the EU through Brexit (e.g. settled status awareness and registrations)	SWT – HR Specialist	Understand the numbers affected by Brexit and provide support.	Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;	Q4 2019
4.10	Staff 'task and finish groups' – menopause, men's mental health etc	SWT – HR Specialist	Working groups considered for all HR policies. Policy development plan compiled	Foster good relations between persons who share a relevant protected characteristic and persons who do not share it.	Ongoing.

SWT Objective 5	Work with communities and voluntary sector groups to address inequalities experienced by low incomes families and individuals
<p>Some of the things we are already doing that support this objective:</p> <ul style="list-style-type: none"> • Financially support for the work of ENGAGE (http://www.engagews.org.uk/) in the West Somerset and Taunton Deane areas, whose work includes the provision of low cost furniture for people on a low income. • We financially support Citizens Advice Taunton and the West Somerset Advice Bureau to deliver advice (including debt, housing, benefits and employment advice) to our residents. • 'One Team' multi-agency working in Halcon, Wellington and North Taunton regarding supporting accessing training and employment as well as signposting to wider help and support (e.g. benefits, food banks etc). • Financial support for Village Agents Scheme (support for older people, disabilities, isolation, low income, carers etc) • Financial support for CLOWNS West Somerset for provision of toys, craft & resources for low income families • Financial support for Homestart West Somerset to support of low income and families in crisis via home visits & in-house sessions • Financial support for North Taunton & Wiveliscombe Area partnerships, & Taunton East Development Trust to offer community support & advice sessions-low income, debt, unemployment, literacy etc. 	

- We support Priorswood Resource Centre and the Halcon link centre who provide job clubs, literacy/reading clubs etc. to residents within two of our most deprived communities.
- The Council employs dedicated Tenancy Sustainment Case Officers, Debt Management Case Managers and a Vulnerable Persons Specialist which focus on the debt and benefit needs of our HRA tenants.
- We have undertaken a number of initiatives within our housing stock to help tackle fuel poverty, including fitting solar PV panels.

	Action	Action Lead	Output	Outcome	Timescale
5.1	Draft, approve and implement a Social Value policy to secure wider social, economic and environmental benefits as part of the council's procurement activity.	SWT Strategy Specialist (ML)	Consistent consideration of the social good that could come from the procurement of services in order to obtain meaningful Social Value generated from our suppliers	Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;	2019/20

PART B

Joint SEOG Objective 1	Work with Communities to improve the opportunities for integration and cohesion.
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Some of the things we are already doing that support this objective:

- The Council is a signatory to the Somerset Armed Forces Covenant, which is a pledge of support between local residents and the armed forces community in Somerset.
 - The Council promotes and marks special days such as Mental health awareness week, Pride week, Holocaust Memorial Day, Armed Forces Day that support groups and individuals who share protected characteristics.
 - Established multi-agency 'One Team' working in Halcon, Wellington and North Taunton – getting to know the community, developing local knowledge - reducing anti-social behaviour and increasing the uptake and completion of back to work schemes.
 - Financially support ENGAGE which is a resource for community groups to obtain advice and support on setting up and running charities and advising on potential funding sources and preparing funding applications.
 - The Council funds and supports the Taunton Deane Disability Discussion Group.
- The Council hosts a number of free and inclusive community events such as 'Somerfest'.
We support local groups hosting community events that are free and inclusive, such as 'Wacky Wednesday' in Wellington and 'Pride in Priorswood' in Taunton.

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	Action	Action Lead	Output	Public Sector Equality Duty outcome	Timescale
6.1	Continue to support local groups hosting community events that are free and inclusive, such as 'Wacky Wednesday' in Wellington and 'Pride in Priorswood' in Taunton.	SWT – Community Engagement Leads	Free to attend inclusive events open to all groups within the community.	Foster good relations between persons who share a relevant protected characteristic and persons who do not share it.	Ongoing

6.2	Continue to promote and mark special days such as Mental health awareness week, Pride week, Holocaust Memorial Day, Armed Forces Day that support groups and individuals who share protected characteristics	SWT – Communication and Engagement Specialist	Visible signs or support such as the raising of flags at our main offices, social media posts and /or public ceremonies.	Foster good relations between persons who share a relevant protected characteristic and persons who do not share it.	Ongoing
6.3	Hold at least 2 meetings per year of the Taunton Deane Disability Discussion Group	SWT – Community Engagement Leads	Meetings held including items presented by SWT officers in particular relating to emerging policies: raising awareness of opportunities for the group to influence the development of SWT policies and plans.	Foster good relations between persons who share a relevant protected characteristic and persons who do not share it.	Ongoing from Oct 2019
6.4	Work with the Lesbian, Gay Bisexual and Transgender community about support that is needed and opportunities that are available for better integration opportunities.	SEOG	Partnership to be in existence and way forward agreed	Foster good relations between persons who share a relevant protected characteristic and persons who do not share it.	tbc
6.5	Work with the Faith and Belief community about support that is needed and opportunities that are available for better integration opportunities	SEOG	A way forward will be agreed with the community	Foster good relations between persons who share a relevant protected characteristic and persons who do not share it.	tbc

6.6	Undertake county wide Faith Audit	SEOG	Identification of the various faith groups across Somerset.	Foster good relations between persons who share a relevant protected characteristic and persons who do not share it.	tbc
6.7	Review how Somerset Authorities mark Holocaust Memorial Day (HMD). Work with partners to create a larger joint response.	SEOG	A consistent approach across Somerset to honour the experiences of people affected by the Holocaust and genocide.	Foster good relations between persons who share a relevant protected characteristic and persons who do not share it.	tbc
6.8	Support the BME Community around creating a Multicultural Forum in Somerset.	SEOG	Greater insight of, and engagement with, the BME community.	Foster good relations between persons who share a relevant protected characteristic and persons who do not share it.	tbc
6.9	Work with ESOL (English for Speakers of Other Languages) providers in Somerset to create a single website to identify all ESOL provision in Somerset	SEOG	The provision of information for residents, or for our staff on their behalf, identifying all ESOL resources locally.	Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;	tbc

Some of the things we are already doing that support this objective:

- We have an arrangement in place with MIND to provide confidential emotional support, advocacy and signposting for the Council's housing tenants including help around self-harm, suicidal thoughts and mental health issues.
- Established multi-agency 'One Team' working in Halcon, Wellington and North Taunton enabling early referral and intervention to support individuals with complex needs (including mental health issues).
- We promote and refer clients to the SCC commissioned 'Step Together' service for adults who are homeless or at risk of homelessness, and also have a mix of mental health needs, drug and alcohol problems and behavioural issues

	Action	Action Lead	Output	Public Sector Equality Duty outcome	Timescale
7.1 Page 102	Signpost sources of mental health support on our website and within our Tenant's Newsletters.	SWT – Communication and Engagement Specialist	The provision of Information to help people who are living with a mental health issue.	Foster good relations between persons who share a relevant protected characteristic and persons who do not share it.	Ongoing from 2019/20
7.2	Use Social Media and SWT staff/Member newsletters to promote <i>Mental Health Awareness Week</i> in May and <i>Time To Talk</i> in February	SWT – Communication and Engagement Specialist	Signposting of support for those affected by poor mental health.	Foster good relations between persons who share a relevant protected characteristic and persons who do not share it.	Ongoing from Feb 2020
7.3	Deliver mental health awareness training to our front line staff	SWT – Strategy specialist	Greater awareness to enable staff to identify where a customer may be struggling with mental health issues and knowledge of support that is available.	Eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under the Equality Act 2010;	2020/21

7.4	SWT to undertake Council domestic-violence self-assessment and implement an action plan.	SWT – Strategy specialist	An action plan to strengthen our awareness and responsiveness to domestic abuse within our communities.	Foster good relations between persons who share a relevant protected characteristic and persons who do not share it.	2020/21
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Joint SEOG Objective 3		Work with the Gypsy and Traveller community to improve relationships and the provision of pitches				
	Action	Action Lead	Output	Public Sector Equality Duty outcome	Timescale	
Page 003	8.1	Include a positive policy within the emerging SWT Local Plan to support pitches in appropriate locations (criteria based) informed by the GTAA	SWT – Strategy Specialist	Local Plan Policy	Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;	tbc
	8.2	Work across Somerset to identify pitch/plot provision for Gypsies and Travellers (including temporary and transit pitch provision)	SEOG	Pitch/plot provision for Gypsies and Travellers in SWT and the wider Somerset area.	Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;	tbc
	8.3	Work with support services to create a companion document for the Gypsy and Traveller Accommodation Assessment (GTAA) focusing on services	SEOG	Companion document	Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;	tbc

8.4	Work with the Community to create an informed Illegal encampments process for Somerset	SEOG	A consistent agreed process in place across Somerset.	Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;	tbc
8.5	Work with the Community to create briefing sheets for staff around understanding of the community in relation to service delivery	SEOG	Greater staff understanding of the community when delivering or planning service delivery.	Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;	tbc
8.6	Work to find suitable funding to create a Gypsy Liaison role for Somerset	SEOG	Identification of community champions and setting up of Somerset Gypsy and Traveller Forum.	Foster good relations between persons who share a relevant protected characteristic and persons who do not share it	2019/20
8.7	Work with the community to create a functioning Gypsy and Traveller Forum	SEOG	A way for public agencies, charities, interested individuals/groups and Traveller communities, to talk to each other.	Foster good relations between persons who share a relevant protected characteristic and persons who do not share it	tbc
8.8	Explore options at Otterford B site	SWT - Strategy Specialist	Additional pitches	Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;	2019/20

8.9	Review the Gypsy, Traveller Accommodation Assessment for Somerset	Lead by SDC on behalf of the Somerset Strategic Planning Conference	A robust assessment of current and future need for Gypsy and Traveller accommodation in Somerset.	Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;	2020/21
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Joint SEOG Objective 4		Create an Equality Working Group for Staff in the Public Sector in Somerset			
Action		Action Lead	Output	Public Sector Equality Duty outcome	Timescale
9.1	SWT to promote to staff, the pilot staff equality working group made up of multiple public bodies that SCC aim to create.	HR Specialist	Networking with public sector across Somerset, build contacts, share experiences and good practice.	Foster good relations between persons who share a relevant protected characteristic and persons who do not share it	Once group created.

Report Number: SWT 79/19

Somerset West and Taunton Council

Audit, Governance and Standards Committee – 25th September 2019

Local Government Ombudsman Summary of Complaints for 2018/19

This matter is the responsibility of the Leader of the Council, Cllr Federica Smith-Roberts

Report Author: Amy Tregellas, Governance Manager

1 Executive Summary / Purpose of the Report

- 1.1 To present the Committee with the Local Government Ombudsman Summary of Complaints for 2018/19. As these reports relate to the previous financial year they are for Taunton Deane Borough Council (Appendix A) and West Somerset Council (Appendix B).

2 Recommendations

- 2.1 That the Committee notes the Local Government Ombudsman reports.

3 Risk Assessment (if appropriate)

- 3.1 Failure to deal with complaints in an appropriate manner could impact on the Council's ability to operate in an economic, efficient and effective manner and lead to action being taken by the Local Government Ombudsman.

4 Background and Full details of the Report

- 4.1 The Local Government Ombudsman looks at complaints about Councils and investigate them in a fair and independent way once the complaint has exhausted the Council's complaints process.
- 4.2 Each year the Local Government Ombudsman publishes the Annual Summary of Complaints for each Council on their website.
- 4.3 The purpose of this report is to present the Committee with the Summary of Complaints from the Local Government Ombudsman for Taunton Deane Borough Council and West Somerset Council for the 2018/19 financial year.
- 4.4 The Committee are asked to note this report.

5 Links to Corporate Strategy

- 5.1 Having effective and efficient governance arrangements for dealing with complaints and feedback from the Local Government Ombudsman is a fundamental element of being a 'well managed' council

6 Finance / Resource Implications

- 6.1 None arising from this report

7 Legal Implications (if any)

- 7.1 None arising from this report

8 Climate and Sustainability Implications (if any)

- 8.1 None arising from this report

9 Safeguarding and/or Community Safety Implications (if any)

- 9.1 None arising from this report

10 Equality and Diversity Implications (if any)

- 10.1 None arising from this report

11 Social Value Implications (if any)

- 11.1 None arising from this report

12 Partnership Implications (if any)

- 12.1 None arising from this report

13 Health and Wellbeing Implications (if any)

- 13.1 None arising from this report

14 Asset Management Implications (if any)

- 14.1 None arising from this report

15 Data Protection Implications (if any)

- 15.1 None arising from this report

16 Consultation Implications (if any)

16.1 None arising from this report

Democratic Path:

- **Audit, Governance and Standards Committee – Yes**
- **Cabinet/Executive – No**
- **Full Council – No**

Reporting Frequency: Annually

List of Appendices (delete if not applicable)

Appendix A	Local Government Ombudsman Report for Taunton Deane Borough Council
Appendix B	Local Government Ombudsman Report for West Somerset Council

Contact Officers

Name	Amy Tregellas
Direct Dial	01823 785034
Email	a.tregellas@somersetwestandtaunton.gov.uk

24 July 2019

By email

James Hassett
Chief Executive
Taunton Deane Borough Council

Dear Mr Hassett

Annual Review letter 2019

I write to you with our annual summary of statistics on the complaints made to the Local Government and Social Care Ombudsman about your authority for the year ending 31 March 2019. The enclosed tables present the number of complaints and enquiries received about your authority, the decisions we made, and your authority's compliance with recommendations during the period. I hope this information will prove helpful in assessing your authority's performance in handling complaints.

I note that from 1 April 2019, Taunton Deane Borough Council, along with West Somerset District Council, became Somerset West and Taunton Council. This letter relates to 2018-19 and we have issued separate review letters in respect of each authority as they existed during that year. It is likely we will report the outcomes of a small number of cases in 2020 that relate to the former authorities. We will seek to do this in the clearest and most convenient way.

Complaint statistics

As ever, I would stress that the number of complaints, taken alone, is not necessarily a reliable indicator of an authority's performance. The volume of complaints should be considered alongside the uphold rate (how often we found fault when we investigated a complaint), and alongside statistics that indicate your authority's willingness to accept fault and put things right when they go wrong. We also provide a figure for the number of cases where your authority provided a satisfactory remedy before the complaint reached us, and new statistics about your authority's compliance with recommendations we have made; both of which offer a more comprehensive and insightful view of your authority's approach to complaint handling.

The new statistics on compliance are the result of a series of changes we have made to how we make and monitor our recommendations to remedy the fault we find. Our recommendations are specific and often include a time-frame for completion, allowing us to

follow up with authorities and seek evidence that recommendations have been implemented. These changes mean we can provide these new statistics about your authority's compliance with our recommendations.

I want to emphasise the statistics in this letter reflect the data we hold and may not necessarily align with the data your authority holds. For example, our numbers include enquiries from people we signpost back to your authority, some of whom may never contact you.

In line with usual practice, we are publishing our annual data for all authorities on our website, alongside our annual review of local government complaints. For the first time, this includes data on authorities' compliance with our recommendations. This collated data further aids the scrutiny of local services and we encourage you to share learning from the report, which highlights key cases we have investigated during the year.

New interactive data map

In recent years we have been taking steps to move away from a simplistic focus on complaint volumes and instead focus on the lessons learned and the wider improvements we can achieve through our recommendations to improve services for the many. Our ambition is outlined in our [corporate strategy 2018-21](#) and commits us to publishing the outcomes of our investigations and the occasions our recommendations result in improvements for local services.

The result of this work is the launch of an interactive map of council performance on our website later this month. [Your Council's Performance](#) shows annual performance data for all councils in England, with links to our published decision statements, public interest reports, annual letters and information about service improvements that have been agreed by each council. It also highlights those instances where your authority offered a suitable remedy to resolve a complaint before the matter came to us, and your authority's compliance with the recommendations we have made to remedy complaints.

The intention of this new tool is to place a focus on your authority's compliance with investigations. It is a useful snapshot of the service improvement recommendations your authority has agreed to. It also highlights the wider outcomes of our investigations to the public, advocacy and advice organisations, and others who have a role in holding local councils to account.

I hope you, and colleagues, find the map a useful addition to the data we publish. We are the first UK public sector ombudsman scheme to provide compliance data in such a way and believe the launch of this innovative work will lead to improved scrutiny of councils as well as providing increased recognition to the improvements councils have agreed to make following our interventions.

Complaint handling training

We have a well-established and successful training programme supporting local authorities and independent care providers to help improve local complaint handling. In 2018-19 we delivered 71 courses, training more than 900 people, including our first 'open courses' in Effective Complaint Handling for local authorities. Due to their popularity we are running six

more open courses for local authorities in 2019-20, in York, Manchester, Coventry and London. To find out more visit www.lgo.org.uk/training.

Finally, I am conscious of the resource pressures that many authorities are working within, and which are often the context for the problems that we investigate. In response to that situation we have published a significant piece of research this year looking at some of the common issues we are finding as a result of change and budget constraints. Called, [Under Pressure](#), this report provides a contribution to the debate about how local government can navigate the unprecedented changes affecting the sector. I commend this to you, along with our revised guidance on [Good Administrative Practice](#). I hope that together these are a timely reminder of the value of getting the basics right at a time of great change.

Yours sincerely,

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

Michael King
Local Government and Social Care Ombudsman
Chair, Commission for Local Administration in England

Local Authority Report: Taunton Deane Borough Council
For the Period Ending: 31/03/2019

For further information on how to interpret our statistics, please visit our [website](#)

Complaints and enquiries received

Adult Care Services	Benefits and Tax	Corporate and Other Services	Education and Children's Services	Environment Services	Highways and Transport	Housing	Planning and Development	Other	Total
0	1	0	0	1	2	2	11	0	17

Decisions made

Incomplete or Invalid	Advice Given	Referred back for Local Resolution	Closed After Initial Enquiries	Detailed Investigations			Total
				Not Upheld	Upheld	Uphold Rate (%)	
0	1	7	4	2	3	60	17

Note: The uphold rate shows how often we found evidence of fault. It is expressed as a percentage of the total number of detailed investigations we completed.

Satisfactory remedy provided by authority

Upheld cases where the authority had provided a satisfactory remedy before the complaint reached the Ombudsman	% of upheld cases
0	0

Note: These are the cases in which we decided that, while the authority did get things wrong, it offered a satisfactory way to resolve it before the complaint came to us.

Compliance with Ombudsman recommendations

Complaints where compliance with the recommended remedy was recorded during the year*	Complaints where the authority complied with our recommendations on-time	Complaints where the authority complied with our recommendations late	Complaints where the authority has not complied with our recommendations	
4	4	0	0	Number
	100%		-	Compliance rate**
<p>Notes:</p> <p>* This is the number of complaints where we have recorded a response (or failure to respond) to our recommendation for a remedy during the reporting year. This includes complaints that may have been decided in the preceding year but where the data for compliance falls within the current reporting year.</p> <p>** The compliance rate is based on the number of complaints where the authority has provided evidence of their compliance with our recommendations to remedy a fault. This includes instances where an authority has accepted and implemented our recommendation but provided late evidence of that.</p>				

Reference	Authority
18000464	Taunton Deane Borough Council
18001846	Taunton Deane Borough Council
18003034	Taunton Deane Borough Council
18006484	Taunton Deane Borough Council
18008329	Taunton Deane Borough Council
18008995	Taunton Deane Borough Council
18010598	Taunton Deane Borough Council
18010686	Taunton Deane Borough Council
18012690	Taunton Deane Borough Council
18013872	Taunton Deane Borough Council
18014057	Taunton Deane Borough Council
18014834	Taunton Deane Borough Council
18013136	Taunton Deane Borough Council
18016577	Taunton Deane Borough Council
18018069	Taunton Deane Borough Council
18018559	Taunton Deane Borough Council
18019918	Taunton Deane Borough Council

Category	Received
Housing	10 Apr 2018
Planning & Development	08 May 2018
Housing	29 May 2018
Planning & Development	25 Jul 2018
Highways & Transport	28 Aug 2018
Planning & Development	10 Sep 2018
Planning & Development	09 Oct 2018
Benefits & Tax	11 Oct 2018
Planning & Development	15 Nov 2018
Planning & Development	07 Dec 2018
Planning & Development	11 Dec 2018
Highways & Transport	07 Jan 2019
Planning & Development	30 Jan 2019
Environmental Services & Public Protection & Regulation	31 Jan 2019
Planning & Development	26 Feb 2019
Planning & Development	06 Mar 2019
Planning & Development	28 Mar 2019

Reference	Authority
17006968	Taunton Deane Borough Council
18000464	Taunton Deane Borough Council
18001846	Taunton Deane Borough Council
17011731	Taunton Deane Borough Council
18003034	Taunton Deane Borough Council
17016166	Taunton Deane Borough Council
17017664	Taunton Deane Borough Council
18008329	Taunton Deane Borough Council
18006484	Taunton Deane Borough Council
18008995	Taunton Deane Borough Council
18010598	Taunton Deane Borough Council
18013872	Taunton Deane Borough Council
18012690	Taunton Deane Borough Council
18014834	Taunton Deane Borough Council
18016577	Taunton Deane Borough Council
18014057	Taunton Deane Borough Council
18018559	Taunton Deane Borough Council

Category	Decided
Planning & Development	24 Apr 2018
Housing	08 May 2018
Planning & Development	08 May 2018
Planning & Development	21 May 2018
Housing	29 May 2018
Planning & Development	30 May 2018
Environmental Services & Public Protection & Regulation	27 Jun 2018
Highways & Transport	28 Aug 2018
Planning & Development	07 Sep 2018
Planning & Development	10 Sep 2018
Planning & Development	15 Nov 2018
Planning & Development	07 Dec 2018
Planning & Development	31 Dec 2018
Highways & Transport	07 Jan 2019
Environmental Services & Public Protection & Regulation	31 Jan 2019
Planning & Development	01 Feb 2019
Planning & Development	06 Mar 2019

Decision
mal no inj
At request of complainant
Premature Decision - advice given
mal & inj
Signpost - go to complaint handling
mal & inj
no mal
Premature Decision - advice given
Not warranted by alleged mal/service failure
Premature Decision - advice given
No worthwhile outcome achievable by investigation
Premature Decision - advice given
26(6)(a) tribunal SENDIST
Premature Decision - advice given
Premature Decision - advice given
26(6)(b) appeal to Minister
Premature Decision - advice given

Decision Reason
Upheld
Not Upheld
Referred back for local resolution
Upheld
Advice given
Upheld
Not Upheld
Referred back for local resolution
Closed after initial enquiries
Referred back for local resolution
Closed after initial enquiries
Referred back for local resolution
Closed after initial enquiries
Referred back for local resolution
Referred back for local resolution
Closed after initial enquiries
Referred back for local resolution

Remedy
Apology,Financial redress: Loss of service,Financial redress: Avoidable distress/time and trouble
Null
Null
Apology,Financial redress: Avoidable distress/time and trouble,Other Remedy
Null
Apology,Financial Redress: Quantifiable Loss,Training and guidance
Null
Null
Null
Null
Null
Null
Null
Null
Null
Null
Null
Null
Null
Null
Null
Null

Service improvement recommendations

Discuss the error in this case with the officer involved, and consider training on this part of the permitted development rights if necessary.

Reference	Authority
17006968	Taunton Deane Borough Council
17010330	Taunton Deane Borough Council
17011731	Taunton Deane Borough Council
17016166	Taunton Deane Borough Council

Category	Decided
Planning & Development	24-Apr-18
Planning & Development	27-Feb-18
Planning & Development	21-May-18
Planning & Development	30-May-18

Remedy
Apology Financial redress: Loss of service Financial redress: Avoidable distress/time and trouble
Apology Financial redress: Avoidable distress/time and trouble
Apology Financial redress: Avoidable distress/time and trouble Other Remedy
Apology Financial Redress: Quantifiable Loss Training and guidance

Remedy Target Date	Remedy Achieved Date	Satisfaction with Compliance
31-May-18	06-Jun-18	Remedy complete and satisfied
27-Mar-18	04-Apr-18	Remedy complete and satisfied
21-Jun-18	15-Aug-18	Remedy complete and satisfied
02-Jul-18	20-Jul-18	Remedy complete and satisfied

24 July 2019

By email

James Hassett
Chief Executive
West Somerset District Council

Dear Mr Hassett

Annual Review letter 2019

I write to you with our annual summary of statistics on the complaints made to the Local Government and Social Care Ombudsman about your authority for the year ending 31 March 2019. The enclosed tables present the number of complaints and enquiries received about your authority, the decisions we made, and your authority's compliance with recommendations during the period. I hope this information will prove helpful in assessing your authority's performance in handling complaints.

I note that from 1 April 2019, West Somerset District Council, along with Taunton Deane Borough Council, became Somerset West and Taunton Council. This letter relates to 2018-19 and we have issued separate review letters in respect of each authority as they existed during that year. It is likely we will report the outcomes of a small number of cases in 2020 that relate to the former authorities. We will seek to do this in the clearest and most convenient way.

Complaint statistics

As ever, I would stress that the number of complaints, taken alone, is not necessarily a reliable indicator of an authority's performance. The volume of complaints should be considered alongside the uphold rate (how often we found fault when we investigated a complaint), and alongside statistics that indicate your authority's willingness to accept fault and put things right when they go wrong. We also provide a figure for the number of cases where your authority provided a satisfactory remedy before the complaint reached us, and new statistics about your authority's compliance with recommendations we have made; both of which offer a more comprehensive and insightful view of your authority's approach to complaint handling.

The new statistics on compliance are the result of a series of changes we have made to how we make and monitor our recommendations to remedy the fault we find. Our recommendations are specific and often include a time-frame for completion, allowing us to

follow up with authorities and seek evidence that recommendations have been implemented. These changes mean we can provide these new statistics about your authority's compliance with our recommendations.

I want to emphasise the statistics in this letter reflect the data we hold and may not necessarily align with the data your authority holds. For example, our numbers include enquiries from people we signpost back to your authority, some of whom may never contact you.

In line with usual practice, we are publishing our annual data for all authorities on our website, alongside our annual review of local government complaints. For the first time, this includes data on authorities' compliance with our recommendations. This collated data further aids the scrutiny of local services and we encourage you to share learning from the report, which highlights key cases we have investigated during the year.

New interactive data map

In recent years we have been taking steps to move away from a simplistic focus on complaint volumes and instead focus on the lessons learned and the wider improvements we can achieve through our recommendations to improve services for the many. Our ambition is outlined in our [corporate strategy 2018-21](#) and commits us to publishing the outcomes of our investigations and the occasions our recommendations result in improvements for local services.

The result of this work is the launch of an interactive map of council performance on our website later this month. [Your Council's Performance](#) shows annual performance data for all councils in England, with links to our published decision statements, public interest reports, annual letters and information about service improvements that have been agreed by each council. It also highlights those instances where your authority offered a suitable remedy to resolve a complaint before the matter came to us, and your authority's compliance with the recommendations we have made to remedy complaints.

The intention of this new tool is to place a focus on your authority's compliance with investigations. It is a useful snapshot of the service improvement recommendations your authority has agreed to. It also highlights the wider outcomes of our investigations to the public, advocacy and advice organisations, and others who have a role in holding local councils to account.

I hope you, and colleagues, find the map a useful addition to the data we publish. We are the first UK public sector ombudsman scheme to provide compliance data in such a way and believe the launch of this innovative work will lead to improved scrutiny of councils as well as providing increased recognition to the improvements councils have agreed to make following our interventions.

Complaint handling training

We have a well-established and successful training programme supporting local authorities and independent care providers to help improve local complaint handling. In 2018-19 we delivered 71 courses, training more than 900 people, including our first 'open courses' in Effective Complaint Handling for local authorities. Due to their popularity we are running six

more open courses for local authorities in 2019-20, in York, Manchester, Coventry and London. To find out more visit www.lgo.org.uk/training.

Finally, I am conscious of the resource pressures that many authorities are working within, and which are often the context for the problems that we investigate. In response to that situation we have published a significant piece of research this year looking at some of the common issues we are finding as a result of change and budget constraints. Called, [Under Pressure](#), this report provides a contribution to the debate about how local government can navigate the unprecedented changes affecting the sector. I commend this to you, along with our revised guidance on [Good Administrative Practice](#). I hope that together these are a timely reminder of the value of getting the basics right at a time of great change.

Yours sincerely,

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

Michael King
Local Government and Social Care Ombudsman
Chair, Commission for Local Administration in England

Local Authority Report: West Somerset District Council
For the Period Ending: 31/03/2019

For further information on how to interpret our statistics, please visit our [website](#)

Complaints and enquiries received

Adult Care Services	Benefits and Tax	Corporate and Other Services	Education and Children's Services	Environment Services	Highways and Transport	Housing	Planning and Development	Other	Total
0	1	0	0	1	0	1	1	0	4

Decisions made

Incomplete or Invalid	Advice Given	Referred back for Local Resolution	Closed After Initial Enquiries	Detailed Investigations			Total
				Not Upheld	Upheld	Uphold Rate (%)	
0	0	2	1	0	0	0	3

Note: The uphold rate shows how often we found evidence of fault. It is expressed as a percentage of the total number of detailed investigations we completed.

Satisfactory remedy provided by authority

Upheld cases where the authority had provided a satisfactory remedy before the complaint reached the Ombudsman	% of upheld cases
0	0

Note: These are the cases in which we decided that, while the authority did get things wrong, it offered a satisfactory way to resolve it before the complaint came to us.

Compliance with Ombudsman recommendations

Complaints where compliance with the recommended remedy was recorded during the year*	Complaints where the authority complied with our recommendations on-time	Complaints where the authority complied with our recommendations late	Complaints where the authority has not complied with our recommendations	
0	0	0	0	Number
	0%		-	Compliance rate**
<p>Notes: * This is the number of complaints where we have recorded a response (or failure to respond) to our recommendation for a remedy during the reporting year. This includes complaints that may have been decided in the preceding year but where the data for compliance falls within the current reporting year. ** The compliance rate is based on the number of complaints where the authority has provided evidence of their compliance with our recommendations to remedy a fault. This includes instances where an authority has accepted and implemented our recommendation but provided late evidence of that.</p>				

Reference	Authority
17020468	West Somerset District Council
18017144	West Somerset District Council
18017288	West Somerset District Council
18019434	West Somerset District Council

Category	Received
Environmental Services & Public Protection & Regulation	03 Apr 2018
Planning & Development	11 Feb 2019
Housing	12 Feb 2019
Benefits & Tax	20 Mar 2019

Reference	Authority
17020468	West Somerset District Council
18017144	West Somerset District Council
18017288	West Somerset District Council

Category	Decided
Environmental Services & Public Protection & Regulation	04 Jun 2018
Planning & Development	11 Feb 2019
Housing	12 Feb 2019

Decision
At request of complainant
Premature Decision - advice given
Premature Decision - advice given

Decision Reason
Closed after initial enquiries
Referred back for local resolution
Referred back for local resolution

Remedy
Null
Null
Null

Service improvement recommendations
