



INTERNAL AUDIT REPORT

FROM: Audit & Risk Manager

TO: Deputy Chief Executive

C.C. Chief Executive

Head of Finance

Head of People and
Communications

Head of Health and Community
Protection

Food and Safety Team Leader
Marketing and Communications
Manager

Portfolio Holders (Cllr Day / Hales
/ Noone)

SUBJECT: Corporate Governance

DATE: 21 June 2021

1 Introduction

- 1.1 In accordance with the Audit Plan for 2021/22, an examination of the above subject area has recently been completed by Jemma Butler, Internal Auditor, and this report presents the findings and conclusions for information and, where appropriate, action.
- 1.2 Wherever possible, findings have been discussed with the staff involved in the procedures examined and their views are incorporated, where appropriate, into the report. My thanks are extended to all concerned for the help and cooperation received during the audit.

2 Background

- 2.1 Each year the Audit Plan includes an allocation of time to examine selected key elements of the Council's framework for providing public assurance on corporate governance. The area(s) to be covered are normally agreed with senior management when the audit is scheduled to be undertaken.
- 2.2 Previous topics have included:
 - 'Exempt' reports and delegated decisions;
 - significant governance issues in the Annual Governance Statement;
 - the effectiveness of the Citizens' Panel;
 - the Member Development Programme;
 - implementation of Executive decisions;
 - organisational culture;
 - Service Assurance Statements;
 - gifts and hospitality;
 - risk management framework.

2.3 On this occasion the topic focused on the Council's response to Covid with a specific focus on communication of the Council's objectives and outcomes.

3 **Objectives of the Audit and Coverage of Risks**

3.1 The audit was undertaken to test the management controls in place.

3.2 In terms of scope, the audit covered the following risks:

- The tone, content and relevance of communications to residents, community organisations and external bodies may be inappropriate.
- Councillors could be promoting or sharing incorrect messages.
- The information provided on the Council's website, particularly regarding community organisations may not be correct or appropriate.
- The Council's use of social media platforms may be ineffective.
- The internal communication to and from individual members of staff may be ineffective, inappropriate or misunderstood impacting their health and wellbeing.
- The revised technology may be inappropriate for staff needs.
- The operation of teams may be ineffective.

3.3 These were drawn from risks identified in the Covid-19 'Step back' review and discussion between the Internal Auditor and the Deputy Chief Executive ('the auditee').

3.4 These risks, if realised, would be detrimental to the Council with regards to meeting the following corporate objectives, as set out in the Fit for the Future Strategy:

- Without appropriate governance in place, Council services may not be able to operate effectively, good corporate governance helps the Council to achieve all of the Fit for the Future (FFF) Strategy strands - People, Services and Money.

4 **Findings**

4.1 **Recommendations from Previous Reports**

4.1.1 As each audit of corporate governance examines different aspects, the recommendations from the previous report were not specifically reviewed as part of this audit.

4.2 **Reputational Risks**

4.2.1 **The tone, content and relevance of communications to residents, community organisations and external bodies may be inappropriate.**

The Council's Business Strategy clearly sets out the values that guide how employees work with each other, partners and with the communities:

- Honesty and openness
- Fairness and equity
- Community focused
- Value for money
- Environmentally sensitive

These values relate directly to communication both through face-to-face discussions and social media postings. Additional guidance is provided within the strategy which further breaks down the meaning and expands on the core values. For example: Honesty and openness - "We will be truthful and transparent about how we run the Council".

The Business Strategy runs from 2020 until 2023 and was approved at Executive in February 2020. The strategy has remained the same throughout the ongoing pandemic.

Another document which helps to set the tone, content and relevance of communications of the Council is the Marketing and Communications Strategy – 2019–2023, approved January 2018 by SMT. The focus of the Marketing and Communications Strategy is "how the Council engage staff, managers, Councillors, partners and anyone connected to the Council in whatever capacity". The reason behind this is that engaged staff will be proud of where they work, communicate positively and consistently and they will adopt the values of the Council.

A sample of recent communications was reviewed; this included the WDC newsletter (issued weekly to residents), items on the "big buttons" on the intranet and the weekly update to staff from the Leader and Chief Executive of the Council. The communications fit the overall values of the Council delivering clear messages and varied information about local issues or events.

4.2.2 Councillors could be promoting or sharing incorrect messages.

Councillors receive communication training when they are first elected in to post. This is usually delivered as part of the social media training.

Councillors are provided with reports for various committees which are written in line with the strategy in place. The information provided informs the councillor of the nature of the communication and the confidential status of it. This allows Councillors to share the correct information and messages, as appropriate, with the public.

4.2.3 The information provided on the Council's website, particularly regarding community organisations may not be correct or appropriate.

The Council's website does not have a compiled list of the various community organisations within the district. However, they can be found individually within the relevant pages. Although the Council only provides links to the organisations, rather than information, this ensures that the updating of the information is the responsibility of the organisation and not of the Council.

4.2.4 The Council's use of social media platforms may be ineffective.

The Council has a social media policy in place, dated 2018. There is no review-date published but it is available as the current policy in place on the intranet. The purpose of the social media policy is to guide interaction with the community and residents in a non-corporate environment. The policy states the terms for services wanting to set up social media accounts which

includes sharing password details with the media and gaining permission before setting up an account.

Advisory

The social media policy may need to be reviewed to ensure that the information and guidance provided is still accurate.

The Council's website provides a list of the social media accounts managed by the Council. There are currently eight Twitter and Facebook accounts, two Instagram and YouTube accounts and one LinkedIn account. The accounts were reviewed and posts were found to be in line with both the policy and strategies in place. The accounts are all actively used apart from one account where no updates have been posted since 2017. The main WDC account posts current information about the district as well as gov.uk and NHS Covid-19 reminders.

4.3 Health and Safety Risks

4.3.1 The internal communication to and from individual members of staff may be ineffective, inappropriate or misunderstood impacting their health and wellbeing.

Internal communication to staff is mainly carried out using the "big buttons" on the intranet. This allows new information, updates and news to be shared quickly without the need to search for it. Current "big buttons" provide information on Covid testing, the restrictions in place and the Council's plastics policy. Previous buttons have included staff survey results and general health and wellbeing information such as reminders to take regular breaks, how to keep warm in winter and a manager's guide to mental health.

Staff also have access to the Rumour Mill notice board where they can post anonymous questions or comments. The current focus of questions on the board is on the return to Riverside House. WDC are still following guidance from the Government which is still to work from home.

The Health and Safety at Work Act states that employers have a duty of care for staff when working from home, not just in the office. The employer is responsible for the protection of the occupational health and safety of staff who work from home as well as office-based workers. This duty cannot be delegated to the worker. Current advice to staff with concerns about their health, safety and wellbeing is that they should discuss them with their line manager.

It should be noted that, although at present there have been no insurance claims made by staff regarding health, safety and wellbeing issues, the Council would be liable to pay the initial £10,000 of the claim should such a claim arise. There would also be an impact on future insurance premiums.

A guide on how to set up equipment at home could not be found. A DSE assessment had been circulated in March 2020 and again in August 2020. This helped to identify staff who needed to return to the office at that time.

The exercise has not been completed since so there may be staff that are working in unsuitable conditions.

Recommendations

A review should be undertaken of the homeworking environment for staff and of the set-up of work equipment in home locations.

DSE information and advice be made readily available to staff working from home or remotely.

4.4 Other Risks

4.4.1 The revised technology may be inappropriate for staff needs.

A list was circulated early in the first lockdown to review the equipment staff were using and to identify any additional needs, such as laptops, chairs, desk etc. (This was covered in detail as part of the audit of Health and Wellbeing of staff under COVID working arrangements.)

Where it was identified that staff needed an office chair or monitors plans were made enabling them to collect them from the office. The list also provided the opportunity to identify which staff needed computer equipment to successfully carry out their role. This led to a rollout of laptops, enabling staff to work remotely and to attend virtual meetings.

ICT have produced a number of user guides, available on the intranet, to help staff use the systems and to help them to work remotely. The ICT homeworking essentials guides include information on Jabber, MSTEams and Outlook.

4.4.2 The operation of teams may be ineffective.

Managers are encouraged to communicate with staff frequently to ensure the operational side of the business is working towards meeting Council objectives.

A review of the minutes and agendas of the Senior Management Team (SMT) meetings was undertaken. Messages are reminders are shared with SMT to cascade down to lines managers and employees. Recent messages have included a reminder to ensure there is a consistent work from home message shared with staff and another which was to encourage staff to attend Health and Wellbeing sessions that are being run.

Line managers have been encouraged to hold frequent team meetings throughout the pandemic and to continue holding regular one to ones with staff to enable them to be aware of any operational issues and to ensure staff are able to carry out their role from home. The regular team meetings help to keep communication lines open within the team ensuring operational goals or issues have an opportunity to be discussed.

There does not appear to be current service area plans so it was not possible to review the effect of Covid-working against service area objectives.

5 **Conclusions**

- 5.1 Following our review, in overall terms we are able to give a SUBSTANTIAL degree of assurance that the systems and controls in place in respect of Corporate Governance are appropriate and are working effectively to help mitigate and control the identified risks.
- 5.2 The assurance bands are shown below:

Level of Assurance	Definition
Substantial Assurance	There is a sound system of control in place and compliance with the key controls.
Moderate Assurance	Whilst the system of control is broadly satisfactory, some controls are weak or non-existent and there is non-compliance with several controls.
Limited Assurance	The system of control is generally weak and there is non-compliance with controls that do exist.

- 5.3 Issues were identified, however, that may affect the Council's adherence to Health and Safety Regulations.
- 5.4 In addition, an advisory has been noted.

6 **Management Action**

- 6.1 The recommendations arising above are reproduced in the attached Action Plan (Appendix A) for management attention.

Richard Barr
Audit & Risk Manager

Appendix A

Action Plan

Internal Audit of Corporate Governance – June 2021

Report Ref.	Risk Area	Recommendation	Rating*	Responsible Officer(s)	Management Response	Target Date
4.3.1	Health and Safety risks	A review should be undertaken of the homeworking environment for staff and of the set-up of work equipment in home locations.	Low	Internal Health & Safety Officer	Ongoing: Internal H & S Officer has DSE discussions with relevant staff and arrangements made for alternative equipment where necessary (including covid-secure visits to Riverside House to source/collect items such as chairs). An on-line DSE assessment form has been developed in June and AssessNET is able to email DSE assessments directly to staff working from home.	End of June
		DSE information and advice be made readily available to staff working from home or remotely.	Low	Internal Health & Safety Officer	Health and safety page to be reviewed and updated with current advice.	End of July

* The ratings refers to how the recommendation affects the overall risk and are defined as follows:

- High: Issue of significant importance requiring urgent attention.
- Medium: Issue of moderate importance requiring prompt attention.
- Low: Issue of minor importance requiring attention