



**Telford & Wrekin**  
**C O U N C I L**

**Addenbrooke House Ironmasters Way Telford TF3 4NT**

**AUDIT COMMITTEE**

Date **Tuesday, 1 October 2019** Time **6.00 pm**  
Venue **Meeting Rooms G3/G4, Addenbrooke House, Ironmasters Way, Telford, TF3 4NT**

**Enquiries Regarding this Agenda**

Democratic Services	Jayne Clarke	01952 383205
Media Enquiries	Corporate Communications	01952 382406
Lead Officer	Jonathan Eatough, Assistant Director: Governance, Procurement & Commissioning	01952 383200

<b><u>Committee Membership:</u></b>	Councillors	P Watling (Chair),	C F Smith (Vice-Chair),
	N A M England,	V J Holt,	A Lawrence, K S Sahota and
	W L Tomlinson		

**AGENDA**

1. **Appointment of Chair**  
To appoint a Chair for the remainder of the municipal year 2019/20.
2. **Apologies for Absence**
3. **Declarations of Interest**
4. **Minutes of the Previous Meeting** To Follow  
To confirm the minutes of the previous meeting.
5. **Audit Findings**
6. **Update Report on the Work of Internal Audit** 3 - 12
7. **Public Sector Internal Audit Standards - Self Assessment** 13 - 18
8. **Speak Up/Whistleblowing Policy** 19 - 26

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## TELFORD & WREKIN COUNCIL

AUDIT COMMITTEE 1 OCTOBER 2019

INTERNAL AUDIT UPDATE REPORT

REPORT OF THE AUDIT & GOVERNANCE TEAM LEADER

### 1 Purpose

To update members on the progress made against the 2019/20 Internal Audit plan and to provide information on the recent work of Internal Audit.

### 2 Recommendations

Members of the Audit Committee to note the information contained in this report in respect to Internal Audit work undertaken between 1 July 2019 and 6 September 2019

### 3 Progress on Completion of the Annual Audit Plan & Changes made to the Plan

3.1 Audit Committee members approved the 19/20 Internal Audit plan at the May committee meeting. Appendix 1 of this report shows the current progress made against the plan. There are a total of 69 jobs on the plan, 3 complete and 16 in progress/near completion.

Between the period 1/7/19 -6/9/19 there have been no changes to the plan.

### 4 Summary

4.1 This report provides information on the work of Internal Audit from 1 July 2019 to 6 September 2019 and provides an update on the progress of previous audit reports issued.

4.2 The key focus for the team during this period was the completion of the audit plan.

4.3 The information included in this progress report will feed into and inform our overall opinion in our Internal Audit Annual Report issued at year-end. All audit reports issued during the year are given an overall audit opinion based on the following criteria:

Level of Assurance/Audit Opinion & Definition	
<b>Good (Green)</b> There is a sound system of control designed to address relevant risks with controls being consistently applied.	<b>Reasonable (Yellow)</b> There is a sound system of control but there is evidence of non-compliance with some of the controls.
<b>Limited (Amber)</b> Whilst there is a sound system of control, there are weaknesses in the system that leaves some risks not addressed and there is evidence of non-compliance with some key controls.	<b>Poor (Red)</b> The system of control is weak and there is evidence of non-compliance with the controls that do exist.

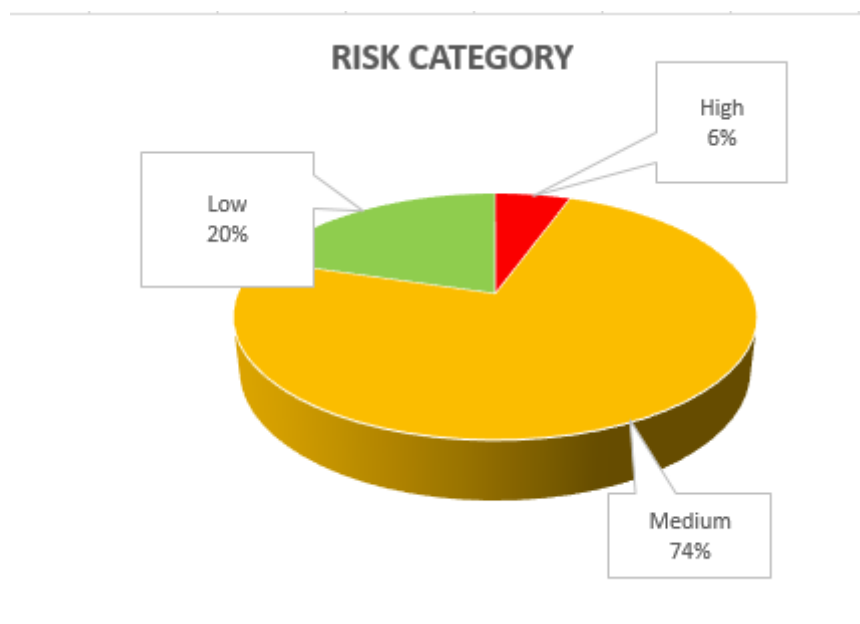
4.4 To determine the overall grading of the Internal Audit report each recommendation is risk rated (high, medium or low). The recommendation risk rating is based on the following criteria:

**High risk =** A fundamental weakness which presents material risk to the system objectives and requires immediate attention by management.

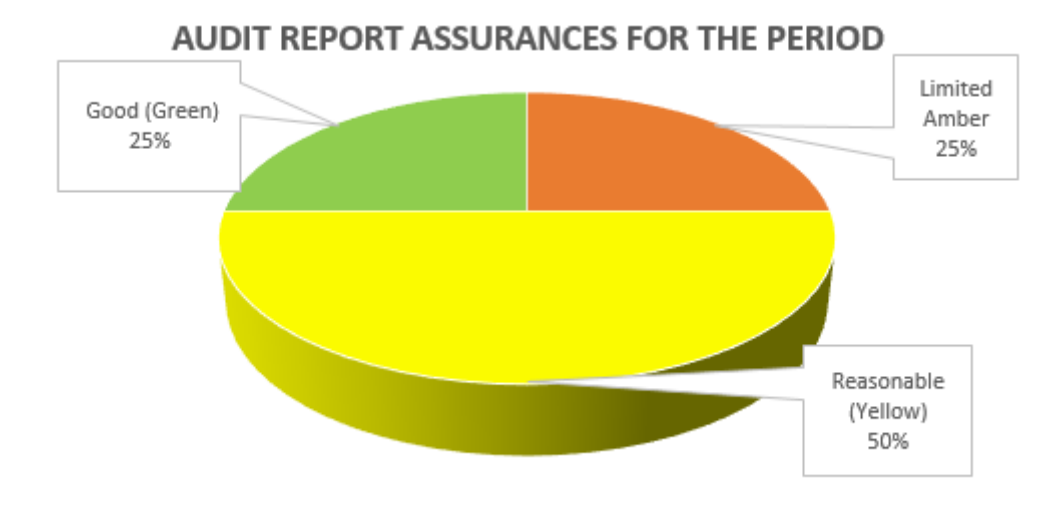
**Medium risk =** A recommendation to address a control weakness where there are some controls in place but there are issues with parts of the control that could have a significant impact.

**Low risk =** A recommendation aimed at improving the existing control environment or improving efficiency, these are normally best practice recommendations.

4.5 The chart below shows the number of high, medium and low risk recommendations made for the reports issued during this period.



4.6 The level of assurance (based on table 3.3 above) for audit work undertaken in this period and for the corresponding status at the audit follow up stage is detailed below.



4.7 The information in the above pie charts is broken down in the summary table below. Please note audits in grey text will not be followed up due to the associated audit opinion and level of risk.

AUDIT REPORTS ISSUED BETWEEN 1/7/19 – 6/9/19 AND CURRENT STATUS					
Area	Date of Report	Original Audit Grade	Follow up undertaken	Revised Grade	Comments
Newport Pool	15/8/19	Amber	Due Nov 19	N/a	
Syrian Refugee	6/8/19	Yellow	Due Feb 20	N/a	
Horsehay Golf Centre	23/7/19	Yellow	Due Jan 20	N/a	
Benefits	5/9/19	Green	N/a – green report	N/a	

Detailed below is the status of any reports previously issued and reported to Audit Committee. Members should note that once reports have reached a green status and have been reported to members they are excluded from future Audit Committee reports.

**PREVIOUSLY ISSUED REPORTS & CURRENT STATUS**

<b>Area</b>	<b>Date of Report</b>	<b>Original Audit Grade</b>	<b>Follow up undertaken</b>	<b>Current Grade</b>	<b>Current status / Comments</b>
My Options YP services – Operational	20/2/19	Red	1 <sup>st</sup> follow up undertaken May 2019.	Yellow	2 <sup>nd</sup> follow up to be undertaken November 19.
Direct Payments Children & Adults	10/12/18	Adults/ = Red FCM = Red Children = Amber	1 <sup>st</sup> follow up undertaken April 2019	Adults = Yellow Children = Yellow FCM = Amber	2 <sup>nd</sup> follow up in progress. However more in depth testing will be carried as part of the new audit to be undertaken Qtr 3. This will allow new processes to be embedded prior to the full audit.
My Options Young Peoples Services - Income	21/9/18	Amber	2 <sup>nd</sup> follow up undertaken August 19. Remained Yellow	Yellow	3 <sup>rd</sup> follow up to be undertaken Feb 2020
Queenswood Primary School	17/10/18	Yellow	1 <sup>st</sup> follow up undertaken May 19	Yellow	2 <sup>nd</sup> follow up to be undertaken November 19. Change of Head Teacher meant that implementation of some recommendations were delayed.
Phoenix Leisure Centre	11/1/19	Yellow	First follow up undertaken July 2019, now moved to a green grading.	Green	n/a
ICT Back Up & Storage	1/3/19	Yellow	Follow up to be undertaken September 19	n/a	n/a
ICT Anti –Virus	1/3/19	Yellow	Follow up to be undertaken September 19	n/a	n/a

3 <sup>rd</sup> party access wired & wireless network	30/4/19	Yellow	Follow up to be undertaken October 19	n/a	n/a
Single sign on	23/4/19	Yellow	Follow up to be undertaken October 19	n/a	n/a
General Data Protection Regulation (GDPR)	17/5/19	Yellow (Reasonable)	Follow up to be undertaken November 2019	n/a	n/a
New Social Care System - Liquidlogic	24/6/19	Yellow (Reasonable)	Follow up to be undertaken December 2019	n/a	n/a

Internal Audit is confident and have been assured by management that controls have and will continue to improve in all areas where recommendations have been made. There are no other issues to bring to the attention of the Committee at this time.

## 5 Unplanned work

5.1 There has been no unplanned worked between this period, however an audit has been undertaken at Oakengates Town Council, as part of a three year agreement with them.

## 6 Quality Assurance and Improvement Programme

6.1 Internal Audit maintains a Quality Assurance and Improvement Programme that complies with the Public Sector Internal Audit Standards (PSIAS) alongside the normal quality review process applied to all audit assignments. The Audit & Governance Team Leader undertakes an independent monthly check of 1 or 2 (number dependent on number of completed audits that month) completed audit files to ensure they comply with:

- Requirements of the PSIAS
- Rules of the Code of Ethics
- Agreed Internal Audit process and procedures
- Approved Internal Audit Charter

Only minor Internal Audit procedural issues have been found from these checks and these had been fed back to the Internal Auditors to aid continuous improvement in the service.

## 7 Internal Audit Adding Value

7.1 The Internal Audit function adds value to the Councils services in numerous ways. During this period checks were made on the information that feeds into the 18/19 benefit subsidy claim.

## 8 OTHER CONSIDERATIONS

AREA	COMMENTS
Equal Opportunities	All members of the Audit Team have attended equal opportunities/ diversity training. If any such issues arose during any work the appropriate manager would be notified.
Environmental Impact	All members of the Audit Team are environmentally aware and if any issues were identified they would be notified to the appropriate manager.
Legal Implications	<p>The Accounts and Audit Regulations 2015 (Part 2, paragraph 5) state that the Council must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance. The information set out in this report illustrates the work that has been undertaken to meet the appropriate statutory requirements.</p> <p>In the event that an audit reveals a legal issue or concern this is referred to the Council's Legal Services Team and/or the Council's Monitoring Officer for further advice and assistance.</p>
Links with Corporate Priorities	All aspects of the Audit teams work support good governance which underpins the achievement of the Council's objectives and priorities.
Risks and Opportunities	All aspects of the Audit teams work supports managers and the Council to identify and manage their risks and opportunities.
Financial Implications	<p>Where Audit findings result in changes to service delivery or controls etc the financial consequences are managed as part of the implementation of such changes. Therefore, there are no financial implications of accepting the recommendations of this report.</p> <p>RP-9/9/19</p>
Ward Implications	The work of the Audit team encompasses all the Council's activities across the Borough and therefore it operates within all Council Wards.

### Previous minutes:

30 May 2019  
 29 January 2019  
 2 October 2018  
 24 July 2018  
 29 May 2018  
 30 January 2018

### Background Papers:

Annual Audit Plan 2019/20 and Charter  
 Public Sector Internal Audit Standards – Applying the IIA International Standards to the UK Public Sector 2013 and updated January 2017  
 CIPFA Local Government Application Note – April 2013  
 Accounts and Audit Regulations – 2015

Report by: Tracey Drummond Principal Auditor. Telephone 383105



## Audit Plan 2019/20 Update

<b>Audit Area</b>	<b>Service Area</b>	<b>Days</b>	<b>Priority</b>	<b>BTC</b>	<b>Update</b>
General ledger, assets & capital accounting - fixed asset module late May/early June	Finance & Human Resources	20	ALL	A,B,D	
P2P (creditor payments)	Finance & Human Resources	15	ALL	A,B,D	
Cash collection	Finance & Human Resources	12	ALL	A,B,D	
Payroll/HR	Finance & Human Resources	30	ALL	A,B,D	
Sales Ledger	Finance & Human Resources	15	ALL	A,B,D	
Liquid Logic Finance Module (Controc)	Finance & Human Resources	45	1,2,4,6	A,B,D	In Progress
New print & postage contract	Finance & Human Resources	7	2	A,B,D	
Local transport grant	Finance & Human Resources	3	5 & 6	A,B,D	In Progress
Transition - leaving care	Children's Safeguarding and Family Support	12	1,3,4	A,B,D	
CIC Health Assessments	Children's Safeguarding and Family Support	12	1,3,4,6	A,B,D	In Progress
Special Guardian ship	Children's Safeguarding and Family Support	12	1,3,4	A,B,D	
S17 petty cash	Children's Safeguarding and Family Support	7	1,3,4	A,B,D	In Progress
Direct Payments	Children's Safeguarding and Family Support	10	1,3,4,6	A,B,D	
Setting up home grant	Children's Safeguarding and Family Support	12	1,3,4,7	A,B,D	
Safeguarding & The Care Act	Adult Social Care	20	3,4,6	A,B,D	
Deputyship	Adult Social Care	12	3,4,6	A,B,D	
Quality assurance framework	Adult Social Care	10	3,4,6	A,B,D	
Direct payments	Adult Social Care	10	3,4,6	A,B,D	
Ensure legal Implementation of the Charging Policy	Adult Social Care	7	3,4,6	A,B,D	

POhWER Direct payment support service agreement	Adult Social Care	12	3,4,6	A,B,D	In Progress
Brokerage - provider portal	Governance Procurement & Commissioning	15	2,4,6	A,B,D	
Money Laundering	Governance Procurement & Commissioning	10	2	A,B,D	
Contract Audits	Governance Procurement & Commissioning	12	2	A,B,D	In Progress
Single status	Governance Procurement & Commissioning	5	2	A,B,D	
Shared lives	Health & Well-Being	15	2,3,4,6	A,B,D	
Staff retention	Health & Well-Being	12	2	A,B,D	
The Place	Health & Well-Being	15	2,4,6	A,B,D	
Quality Standards libraries	Health & Well-Being	8	2,3,4,6	A,B,D	
SLA libraires	Health & Well-Being	5	2	A,B,D	
ESF Skills funding agreement	Business, Development & Employment	10	1,2,3,4	A,B,D	
Life ready work ready	Business, Development & Employment	10	1,2,3,4	A,B,D	
APT planning	Business, Development & Employment	15	5& 7	A,B,D	In Progress
Reduction of Youth Unemployment	Business, Development & Employment	15	1,2,3,4,6	all	
Housing Benefits & Local Council Tax Support	Customer & Neighbourhood Services	15	4,6,7	ALL	In Progress
Bus subsidy grant	Customer & Neighbourhood Services	3	5, 7	A, B, D	In Progress
Corporate Complaints	Customer & Neighbourhood Services	15	2	A,B,D	
Fleet services	Customer & Neighbourhood Services	15	1,4,6	A,B,D	
Syrian refugee programme	Customer & Neighbourhood Services	3	1,3,4,6	A,B,D	Complete
Direct Payments	Customer & Neighbourhood Services	10	3,4,6	A,B,D	
Licensing fees for houses of multiple occupation	Customer & Neighbourhood Services	10	1,4,5,6,7	A,B,D	
Dog warden contract	Customer & Neighbourhood Services	8	2,5,7	A,B,D	

Schools (14 schools)	Education & Corporate Parenting	104	1,3,4	B,D	In Progress (2)
SEND	Education & Corporate Parenting (look at EHCP Plans)	12	1,3,5	A,B,D	In Progress
CPD Trading service	Education & Corporate Parenting	15	1,3,5	ALL	In Progress
Sponsorship of council assets	Commercial Services	7	2	ALL	In Progress
Leisure Centres (2)	Commercial Services	27	4, 6	ALL	Complete(2)
IT audits - see separate worksheet	Commercial Services	53	ALL	ALL	
Homlessness reduction act	Commercial Services	15	1,4,5,6,7	ALL	
School buy back scheme	Commercial Services	10	1,2,4,6	ALL	
T&W 'Other Assets'	Commercial Services	8	2,5,7	ALL	
Building capacity in the voluntary sector - £700k - review of usage	Co-operative Council	8	2,3,3,5,6	ALL	In Progress
Troubled families grant	Co-operative Council	12	all	A,B,D	complete
Telford 50	Co-operative Council	7	all	A,B,D	In Progress
Workforce strategy	Co-operative Council	25	all	A,B,D	
Social care referrals to the voluntary sector	Co-operative Council	8	all	A,B,D	
Quality standards within the voluntary sector	Co-operative Council	8	all	A,B,D	

760

**69 Jobs on the plan**  
**3 complete**  
**16 In progress**

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**TELFORD & WREKIN COUNCIL**

**AUDIT COMMITTEE 1 OCTOBER 2019**

**PUBLIC SECTOR INTERNAL AUDIT STANDARDS – SELF-ASSESSMENT**

**REPORT OF THE CHIEF INTERNAL AUDITOR**

**1 PURPOSE**

- 1.1 To present to the Audit Committee the Internal Audit self-assessment against the Public Sector Internal Audit Standards (PSIAS).

**2 RECOMMENDATIONS**

- 2.1 That members of the Audit Committee note the contents of the self-assessment.

**3 SUMMARY**

- 3.1 The PSIAS were introduced from 1 April 2013 (amended 2017) and are designed to create consistency for the practice of Internal Audit across the public sector and establish the basis for its quality assurance.
- 3.2 A self-assessment of Internal Audit has been completed against the requirements of the PSIAS. The assessment demonstrates that Internal Audit fully comply with 69% and partially comply with 31% of the standards.
- 3.3 An action plan has been drawn up that will ensure Internal Audit arrangements that currently only partially comply with requirements will fully comply in future.

**4 PREVIOUS MINUTES**

Audit Committee 20 September 2016 (2015/16)

**5 Self-Assessment and Action Plan**

- 5.1 See Appendix 1 attached to this report for information on the PSIAS, current compliance levels and suggested action plan for improvement.

**6 OTHER CONSIDERATIONS**

AREA	COMMENTS
Equal Opportunities	Transparency supports equalities and demonstrates the Council's commitment to be open and fair.
Environmental Impact	This report has limited environmental impact due to the nature of the work companies reported.
Legal Implications	The Council is required, under the Accounts and Audit Regulations 2003 (as amended), to have an internal audit function. The role of internal audit is to give an independent opinion of the Council's control environment. The Public Sector Internal Audit Standards were introduced as a mechanism to enable internal audit teams to evaluate performance. The PSIAS require internal

	audit teams to undertake ongoing monitoring of performance and periodic assessments. The outcome of the monitoring and assessments should be reported and should include any action plans needed to enable improvements. This report, and its Appendix, satisfies that requirement.
Links with Corporate Priorities	The report supports the Council's values which are embedded in the delivery of all the Council's priorities.
Risks and Opportunities	The risks and opportunities in respect to this report will be appropriately identified and managed.
Financial Implications	There are no financial implications foreseen from accepting the recommendations of this report RP-10/9/19
Ward Implications	Borough wide

## **7 BACKGROUND PAPERS**

None

Report prepared by Rob Montgomery – Audit & Governance Team Leader (and Chief Internal Auditor)

# Telford & Wrekin Council – Internal Audit

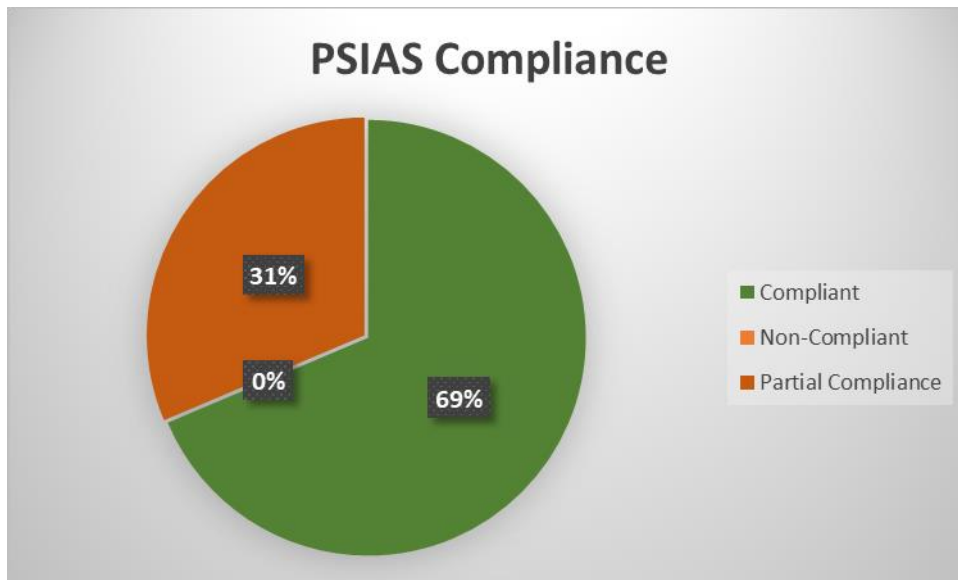
## Summary Self-Assessment - Conformance to PSIAS

Compliant\*

Ref	Requirement	Compliant*			Action Required
		Y	N	P	
1	Definition of Internal Auditing	✓			
2	Code of Ethics	✓			
1000	Purpose, Authority and Responsibility			✓	Action Plan Ref 1
1100	Independence and Objectivity			✓	Action Plan Ref 2
1110	Organisational Independence			✓	Action Plan Ref 3, 4
1111	Direct Interaction with the Board	✓			
1120	Individual Objectivity	✓			
1130	Impairment to Independence or Objectivity	✓			
1200	Proficiency and Due Professional Care	✓			
1210	Proficiency			✓	Action Plan Ref 5
1220	Due Professional Care	✓			
1230	Continuing Professional Development			✓	Action Plan Ref 5
1300	Quality Assurance and Improvement Programme (QAIP)	✓			
1310	Requirements of QAIP	✓			
1311	Internal Assessments	✓			
1312	External Assessments	✓			
1320	Reporting on the QAIP			✓	Action Plan Ref 6
1321	Use of 'Conforms with the International Standards for the Professional Practice of Internal Auditing'			✓	Action Plan Ref 7
1322	Disclosure of Non-conformance	✓			
4	Performance Standards	✓			
2000	Managing the Internal Audit Activity			✓	Action Plan Ref 8
2010	Planning			✓	Action Plan Ref 8
2020	Communication and Approval			✓	Action Plan Ref 2
2030	Resource Management			✓	Action Plan Ref 5
2040	Policies and Procedures			✓	Action Plan Ref 9
2050	Coordination	✓			
2060	Reporting to Senior Management and the Board			✓	Action Plan Ref 2
2070	External Service Provider and Organisational Responsibility for Internal Auditing	✓			
2100	Nature of Work	✓			
2110	Governance	✓			
2120	Risk Management	✓			
2130	Control	✓			
2200	Engagement Planning	✓			
2210	Engagement Objectives	✓			
2220	Engagement Scope	✓			
2240	Engagement Work Programme	✓			
2300	Performing the Engagement	✓			
2310	Identifying Information	✓			
2320	Analysis and Evaluation	✓			

Ref	Requirement	Y	N	P	Action Required
2330	Documenting Information			✓	Action Plan Ref 10
2340	Engagement Supervision	✓			
2400	Community Results	✓			
2410	Criteria for Communicating	✓			
2420	Quality of Communications	✓			
2421	Errors and Omissions	✓			
2430	Use of 'Conducted in Conformance with the Internal Standards for the Professional Practice of Internal Auditing'			✓	Action Plan Ref 11
2431	Engagement Disclosure of Non-conformance	✓			
2440	Disseminating Results	✓			
2450	Overall Opinion			✓	Action Plan Ref 12
2500	Monitoring Progress	✓			
2600	Communicating the Acceptance of Risks	✓			

\*Y=Yes N=No P=Partial



<b>Assessment Completed By</b>	Internal Audit
<b>Date Assessment Completed</b>	14 August 2019
<b>Chief Internal Auditor</b>	Rob Montgomery



## PSIAS – Self Assessment Action Plan

Action Plan Ref	PSIAS Ref	Action Needed	Owner	Date to be Implemented
1	1000	The Audit Charter to be updated to include the external work Internal Audit undertakes in respect to parishes.	RM	Jan 2020 (Audit Committee meeting).
2	1100 / 2020 / 2060	Internal Audit activity reports to include information on progression of completion of the Annual Audit Plan and any changes made.	TD	1/10/19 (next Audit Committee meeting).
3	1110	The Audit Committee to be part of the approval process for appointing the Chief Internal Auditor. This is to be reflected in Audit Charter.	RM	May 2020 (first Audit Committee meeting in 20/21).
4	1110	The Chief Executive and Chair of Audit Committee to feed into the APPD for the Chief Internal Auditor. This is also to be included in Charter.	RM	Next APPD to be confirmed. Action taken before this
5	1210 / 1230 / 2030	Need to embed CPD process in the team and create an Auditor skills matrix.	KF/KB/SW	End of December 2019
6	1320	Additional information to be included in the Internal Audit Activity Report with respect to the Quality Assurance & Improvement Programme (QAIP).	TD/RM	1/10/19
7	1321	The Annual Governance Statement to be developed to include information on Internal Audits Code of Ethics and Charter.	TD/RM	End of March 2020
8	2000 / 2010	Internal Audit to attend Assistant Director management meetings twice a year.	TD/RM	To start from 1/10/19
9	2040	Internal Audit Manual to be updated.	KF/KB/SW	End of March 2020
10	2330	A process to be developed to ensure the audit information retention policy is adhered to.	KF/KB/SW	End of March 2020
11	2430	Audit scoping document to include declaration about compliance with PSIAS and code of ethics.	RM	1/10/19
12	2450	The AGS to be developed to include QAIP information.	TD/RM	End of March 2020

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**1 SUMMARY OF MAIN PROPOSALS**

1.1 For the Audit Committee to review and recommend the adoption of the updated Speak Up (Whistleblowing) Policy 2019.

**2 RECOMMENDATION**

2.1 That members of the Audit Committee recommend that the Council adopts the updated Speak Up (Whistleblowing) Policy 2019.

**3 SUMMARY IMPACT ASSESSMENT**

<b>COMMUNITY IMPACT</b>	Do these proposals contribute to specific Priority Plan objective(s)?	
	Yes	<i>The Speak Up (Whistleblowing Policy) 2019 is important in promoting an open and honest culture and commitment to the highest possible standards of probity, accountability and transparency. This policy supports the Council's Anti-Fraud and Corruption Policy and makes it clear that concerns can be raised without fear of reprisals. It is intended to encourage and enable people raising concerns to raise them within the Council, irrespective of seniority, rank or status, rather than overlooking a problem or reporting the matter externally. These principle are essential for good governance as well as helping towards complying with the Council's obligations under Section 151 of the Local Government Act 1972</i>
	Will the proposals impact on specific groups of people?	
	No	
<b>TARGET COMPLETION/DELIVERY DATE</b>	<i>Approval by Audit Committee on 1 October 2019 adopted immediately.</i>	
<b>FINANCIAL/VALUE FOR MONEY IMPACT</b>	No	<i>Finance have confirmed that there is no financial impact</i>
<b>LEGAL ISSUES</b>	Yes	<i>In accordance with the provisions of the Public Interest Disclosure Act 1998 and the Employment Rights Act 1996, employees (and others) who raise concerns about specific types of wrongdoing benefit from statutory protection against detrimental treatment from their employer. The Speak Up (Whistleblowing) Policy sets out the measures that Telford and Wrekin Council employ to ensure that any staff who report concerns can be assured that they will benefit from that protection. It is good practice for organisations to have a Whistleblowing Policy in place. AL 3/9/2019</i>
<b>OTHER IMPACTS, RISKS &amp; OPPORTUNITIES</b>	Yes	<i>The Speak Up (Whistleblowing) Policy 2019 provides assurance on good governance and an open culture within the authority.</i>

<b>IMPACT ON SPECIFIC WARDS</b>	Yes	<i>Potentially Borough-wide impact</i>
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**4 INFORMATION**

4.1 There is a requirement in section 11 of the Audit Committee’s Terms of Reference which states that the Committee is to:

*‘Approve the Speak Up Policy (‘Whistleblowing’) and to recommend its adoption by the Council, and to monitor its operation. This policy will be reviewed at least once every two years’.*

4.2 The Policy was last updated in 2012 and has been updated to provide easier reporting methods including an online reporting form which allows anonymous referrals to be made.

**5 IMPACT ASSESSMENT – ADDITIONAL INFORMATION**

N/A

**6 PREVIOUS MINUTES**

6.1 N/A

**7 BACKGROUND PAPERS**

Constitution  
The Audit Committee’s Terms of Reference

Report by Andrew Hollis – Audit & Governance 383899

# TELFORD & WREKIN COUNCIL

## SPEAK UP (WHISTLEBLOWING) POLICY – SEPTEMBER 2019

### 1. INTRODUCTION

- 1.1 Employees, members, volunteers, school governors, partners, contractors, suppliers and members of the public are often the first to realise that something is not right at the Council. However they may not express their concerns because they may feel that speaking up would be disloyal to their colleagues or would affect their relationships with the Council. They may also fear harassment or victimisation. In these circumstances, they may feel it easier to ignore their concerns rather than report what may be only a suspicion of wrongdoing.
- 1.2 The Council prides itself on having an open and honest culture and is committed to the highest possible standards of probity, accountability and transparency. In line with this commitment we encourage people raising concerns about any aspects of the Council's work to come forward and voice those concerns internally. The Council will be fully supportive and minimise/manage any difficulties that may be experienced as a result of raising a concern.
- 1.3 This policy supports the Council's Anti-Fraud and Corruption Policy and makes it clear that concerns can be raised without fear of reprisals. It is intended to encourage and enable people with concerns to raise them within the Council, irrespective of seniority, rank or status, rather than overlooking a problem or reporting the matter externally.
- 1.4 This policy operates alongside other specific "Whistleblowing" investigation procedures developed for example in Child Protection.

### 2. WHO DOES THIS POLICY APPLY TO?

- 2.1. The Council's Whistleblowing Policy applies equally to all of the following groups:
  - Council employees (including temporary staff, apprentices and casual workers).
  - Agency staff working for the Council.
  - Members
  - School governors
  - Council contractors and suppliers.
  - Organisations working with the Council under partnership arrangements.
  - Volunteers/work experience/work placements
  - Members of the public

### 3. AIMS OF THIS POLICY

- 3.1 This policy is intended to provide you with an avenue to raise concerns **within** the Council safely. The policy aims to:
  - Encourage you to feel confident and supported when raising concerns and to question and act upon concerns about wrongdoing
  - Encourage you to raise these concerns as soon as they arise so that appropriate action can be taken
  - Provide safe avenues for you to raise those concerns within the Council including anonymously and where appropriate to receive feedback on any action taken;
  - Allow you to take the matter further if you are dissatisfied with the Council's response; and
  - Reassure you that if required we will take action to protect you from reprisals or victimisation for speaking up for the benefit of the Council and in the public interest.

- 3.2 There are existing procedures in place to enable employees to lodge a grievance relating to their employment. As employees, each member of staff has a responsibility to report wrongdoing using the procedures designed to manage such matters. It is important that employees recognise the distinction between work-related issues and those external to their employment. If the process is activated employees should not publicise allegations to other officers or elected members as this may restrict investigation or be viewed as a malicious act.
- 3.3 If your concern relates to any internal procedure or act which affects your employment directly, then this should be raised through the Council's grievance procedure.
- 3.4 If your concern relates to Health and Safety then please follow the Council's Health and Safety policy which details how to raise a Health and Safety concern.

#### 4. AREAS COVERED BY THE POLICY

- 4.1 This policy covers any disclosure of information which, in the reasonable belief of the person making the disclosure, tends to show one or more of the following:
- That any act of fraud, bribery or irregularity has been committed, is being committed or likely to be committed against any service within the Council.
  - That a criminal offence has been committed, is being committed or is likely to be committed against the Council.
  - That there has been a breach of the Council's Code of Conduct by any employee of the Council.
  - That a person has failed, is failing or is likely to fail to comply with any legal obligation to which he/she is subject
  - That there has been an improper or unauthorised use of public funds or other funds.
  - That a miscarriage of justice has occurred, is occurring or is likely to occur.
  - That information tending to show any matter falling within any one of the preceding paragraphs has been, is being or is likely to be deliberately concealed.
- 4.2 The overriding consideration should be that it would be in the Council's and public interest for the issue causing concern to be corrected and, if appropriate, sanctions applied. Therefore, you can report any concerns that you have about any aspect of service provision or the conduct of officers or members of the Council or others acting on behalf of the Council under this policy. This may be about something that:
- Makes you feel uncomfortable in terms of known/established standards or the standards you have experienced and believe the Council subscribes to.
  - Is against the Council's Constitution and policies.
  - Amounts to improper conduct.
- 4.3 The policy is written having taken into account any relevant legislation (including the Public Interest Disclosure Act 1998). The Policy accords with the requirements of the Data Protection Act 2018 and the Human Rights Act 1998, and the Regulation of Investigatory Powers Act 2000.

#### 5. HOW TO RAISE A CONCERN

- 5.1 A concern can be raised by any of the categories of people listed in 2.1. This should be done by contacting the Investigation Team within Audit and Governance. The team can be contacted in the following ways:

- Using the new online Fraud and Whistleblowing Reporting Form on the intranet/internet. The online form allows employees to make a referral from their computer direct to the Investigation Team. This request can be made anonymously.
- By calling the Fraud and Whistleblowing hotline on 01952 383839. This is a confidential service where you can leave a message anytime and the message will be followed up by the Investigations Team. It is up to you if you wish to leave contact details or not.
- By emailing the Investigation Team [investigations@telford.gov.uk](mailto:investigations@telford.gov.uk).
- By writing to the Investigation Team, part of Audit and Governance, currently situated in Darby House.
- By visiting the Investigation Team in person.

5.2 A concern can also be raised with your manger, Assistant Director, Head Teacher, the Council's Monitoring Officer or Trade Union.

5.3 If the concern being raised relates to Audit and Governance or the Investigation Team, then the matter should be raised with the Assistant Director of Governance, Procurement and Commissioning.

5.4 The earlier you inform us of your concern and the more detail you give us; the easier it will be for us to take action but we will look into all matters reported under this policy.

5.5 In order to maintain your anonymity, you may prefer to invite your trade union representative to raise a matter on your behalf and they should be directed to the Investigations Team (as outlined in 5.1).

## 6. HOW THE COUNCIL WILL RESPOND

6.1 The action taken by the Council will depend on the nature of the concern. The matters raised may:

- Be investigated by an appropriately skilled and experienced officer, knowledgeable in the area concerned. For example, if the matter relates to fraud, theft, bribery or kindred matters then the investigation will be undertaken by the Investigation Team within Audit and Governance. However, if the matter relates to conduct outside these areas then the investigation maybe undertaken by an appropriate officer such as a Service Delivery Manager, HR officer or Assistant Director.
- Be referred to the Police – if the offence falls outside the jurisdiction of the authority
- Be referred to the External Auditor or Ombudsman
- Form the subject of an independent inquiry.

6.2 In order to protect all individuals and the Council, an initial assessment will be made to decide whether an investigation is appropriate and, if so, what form it should take. Concerns or allegations that fall within the scope of specific procedures (for example, child protection, child exploitation or discrimination issues) will normally be referred for consideration under those procedures. Some concerns may be resolved by agreed action without the need for further investigation.

6.3 For referrals that have contact details these will be acknowledged within 5 working days and feedback will be provided at an appropriate time, if we are legally able to do so. Generally investigators will not need to contact you during the investigation process but if further information is required from you then contact will be made in an appropriate and discreet manner (this could be by telephone or by a meeting at an agreed neutral location).

6.4 The Council will take steps to minimise any difficulties, which you may experience as a result of raising a concern and provide any appropriate support including the Council's confidential

Counselling Service. For instance, if you are required to give evidence in disciplinary or criminal proceedings, the Council will advise you about the procedure. Within internal proceedings you will have the option of asking someone else to represent you such as a Union representative.

- 6.5 The Council accepts that you need to be assured that the issues you have raised have been properly dealt with. We will therefore try, subject to any legal constraints, to inform you of the outcome of any investigation if contact details are provided.
- 6.6 You may withdraw from the process at any stage, although your involvement may still be required in certain circumstances such as ongoing disciplinary or legal proceedings relating to the matter concerned. If you do wish to withdraw, you or your representative must inform the person with whom you raised the initial concern and the investigating officer. You will be requested to provide a reason/(s) for your withdrawal.
- 6.7 If you withdraw from the process, investigations into the issues arising from your concern may continue dependent on the nature of the issues and any investigation findings at that time.
- 6.8 The person against whom the concern has been raised will be informed if and when appropriate (subject to current HR procedures). This person will also be supported in an appropriate manner informed as to the support available to them in respect of any investigation that is undertaken.

## 7. SAFEGUARDS

- 7.1 The Council recognises that the decision to report a concern can be a difficult one to make, not least because of the fear of reprisals from those responsible. The Council will not tolerate harassment or victimisation as outlined in its “Dignity at Work Policy” and will take action to protect you when you raise a concern in the public interest.
- 7.2 This does not mean that if you are already the subject of other procedures such as disciplinary, capability or redundancy procedures, that those procedures will be halted as a result of speaking up. Equally any investigation into allegations of potential wrongdoing or malpractice will not influence or be influenced by any existing procedures that already affect you such as disciplinary or redundancy procedures. There will be no come back if a disclosure has been made in the public interest and the individual reasonably believes that the information disclosed is substantially true. Individuals will be listened to and, if needed, given support.
- 7.3 If you request to remain anonymous the Council will endeavour to maintain confidentiality. However, the Council cannot stop individuals making assumptions about the source of the information, although this would never be confirmed by the investigating officer.
- 7.4 In addition, depending on the nature of the concern the police or a regulator may need to be involved. Any statement made by you may be required as part of the evidence in internal or external proceedings.
- 7.5 If you make an allegation which you reasonably believe to be in the public interest, but it is not confirmed by the investigation, no action will be taken against you.
- 7.6 If, however, as an employee or volunteer you make malicious or vexatious allegations, action (including disciplinary action<sup>1</sup>) may be taken against you.

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<sup>1</sup> If disciplinary action is taken then dependent upon the circumstances of the malicious/vexatious allegation a finding of gross misconduct may be deemed appropriate.



- 7.7 Malicious or vexatious allegations made by contractors and suppliers will be dealt with by the appropriate member of the Senior Management Team and Procurement, in conjunction with the Council's Legal Advisors.
- 7.8 Malicious or vexatious allegations made by an elected member will be considered by the Monitoring Officer and will be dealt with under the appropriate procedures.

## 8. HOW THE MATTER CAN BE TAKEN FURTHER

- 8.1 This policy is intended to provide you with a mechanism by which you can raise your concerns **within** the Council. Where you have provided contact details the Council hopes you will be satisfied with the response you receive. If you are not satisfied with the response you receive you should contact Chief Executive with the reasons why.
- 8.2 If you feel it is right to take the matter outside the Council you should ensure that you do not disclose confidential information. The following are possible contact points:
- Your local Council member (if you are an employee or volunteer and live in the area of the Council) – if you are not sure who it is, you can contact Member Services on 380110 or use the Council's internet site.([www.telford.gov.uk](http://www.telford.gov.uk))
  - The External Auditor (Grant Thornton) on 0121 212 4000
  - Relevant professional bodies or regulatory organisations
  - The Ombudsman – 0300 061 0614 ([www.lgo.org.uk](http://www.lgo.org.uk))
  - The Health & Safety Executive
  - Your solicitor
  - The Police
  - Protect\* 020 3117 2520 ([www.protect-advice.org.uk](http://www.protect-advice.org.uk))
  - Trade Union/Professional Association – details are available from Human Resources

\* - Protect is an independent charity which provides free advice for persons who wish to express concern about fraud and other serious wrongdoing.

## 9. THE RESPONSIBLE OFFICER

- 9.1 Audit and Governance has overall responsibility for reviewing and updating this policy and will report statistics relating to Whistleblowing and any updates, as necessary, through the Audit Committee, to the Council.
- 9.2 This Policy will be reviewed at least every two years.
- 9.3 Other useful contacts with respect to this policy are the Governance & Legal Service Delivery Manager, Monitoring Officer, your Human Resources officer and your Trade Union or other representative.

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