



# Audit and Standards Committee

**To the Audit and Standards on Tuesday, 17 October 2023**

**Date of meeting:** Wednesday, 25 October 2023

**Time:** 18:30 Please note start time.

**Venue:** Council Chamber  
Council Offices, Adam and Eve Street, Market Harborough.

Members of the public can access a live broadcast of the meeting from the [Council website](#), and the meeting webpage. The meeting will also be open to the public.

## Agenda

- 1 Apologies for Absence and Notification of Substitutes.
- 2 Declarations of Members' Interests
- 3 Draft Minutes of the Audit Standards Committee 26 July 2023 3 - 6
- 4 Local Government and Social Care Ombudsman annual review letter 7 - 14
- 5 Internal Audit 2023.24 - Progress and Performance Update 15 - 34
- 6 Audit Completion Certificate 2020.21 35 - 40
- 7 **Any Urgent Business**  
To be decided by the Chairman.

LIZ ELLIOTT  
INTERIM CHIEF EXECUTIVE AND HEAD OF PAID SERVICE  
HARBOROUGH DISTRICT COUNCIL

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## **HARBOROUGH DISTRICT COUNCIL**

### **MINUTES OF THE AUDIT AND STANDARDS COMMITTEE MEETING**

Held in The Council Chamber, The Symington Building, Adam and Eve St, Market  
Harborough on Tuesday 18 July, commencing at 6.30pm

#### **Present:**

Councillors: Gair (Chairman), Bateman, Johnson, Mrs Page, Nunn, Asher

Officers: K. Parsons, C. Mason, C. Pattinson, C Bland

#### **Also present:**

Internal Auditor (North Northamptonshire Council): R. Ashley-Caunt

External Auditor (Mazars LLP): M. Surridge

## **INTRODUCTION**

The Chairman welcomed everyone to the meeting and introduced the officers present.

### **1. APOLOGIES FOR ABSENCE AND NOTIFICATION OF SUBSTITUTES**

Apologies were received from Councillors Finan and Forman (Asher substitute).

### **2. DECLARATIONS OF MEMBERS' INTERESTS**

There were none.

### **3. INVESTITURE OF CHAIRMAN AND DECLARATION OF ACCEPTANCE OF OFFICE**

Councillor Gair was declared Chairman (proposed by Cllr Bateman and seconded by Cllr Mrs Page) and Councillor Nunn was declared as Vice Chairman (proposed by Cllr Bateman and seconded by Cllr Mrs Page).

### **4. MINUTES OF THE PREVIOUS MEETING**

**RESOLVED:** that the Minutes of the Meeting of the Audit and Standards Committee held on 15 March 2023 be approved and signed by the Chairman as a true record.

## 5. DECLARATIONS OF MEMBERS' INTERESTS

Councillor Mrs Page declared an interest as she was a Leicester County Councillor and the Chairman of the Leicester County Pension Board.

## 6. REPORT 1 - INTERNAL AUDIT ANNUAL REPORT 22/23

The Chief Internal Auditor presented the report, the purpose of which was to consider the Annual Internal Auditors Audit Report and Opinion for 2022/23 (ARO).

The report contained an opinion on the overall adequacy and effectiveness of the Council's governance, risk, and control framework that informed its Annual Governance Statement. The report provided a copy of the Annual Report which contained the annual opinion and the basis for this. For 2022/23, the Chief Internal Auditor has provided a "Satisfactory Assurance" opinion.

**Action Point: Members requested that the reports be numbered for ease of use.**

It was to be noted that Sundry debt was delayed slightly as it had been impacted by Covid. However, this was only temporary issue.

**RESOLVED:** that the Committee received the Internal Audit Annual Report & Opinion 2022/23 and comment as they consider necessary

## 7. REPORT 2: INTERNAL AUDIT PROGRESS AND PERFORMANCE UPDATE 23/24

Presented by the Chief Internal Auditor, the purpose of the report was to update Members on progress against the 2023/24 internal audit plan, key findings of audits completed and the status of outstanding recommendations. The performance was set out in respect of the following:

- The audit plan - It was to be noted that the assignments for the first quarter of the financial year were progressing well.
- Any recommended amendments to the audit plan - One such amendment was noted in this report
- Outcomes of finalised audit assignments - which would be reported to the Committee as the reports and action plans were agreed by officers.

In addition to performance, Internal Audit also reported on outstanding recommendations/actions. There were currently 10 actions that had not been implemented by the agreed implementation deadline. One of which was over 3 months over its implementation date and of "medium priority".

**RESOLVED:** to receive the Internal Audit – 2023/24 Progress Report (Appendix A) and Overdue Recommendations (Appendix B) and comment as it considered necessary.

#### 8. REPORT 3: EXTERNAL AUDIT ANNUAL REPORT 21/22

The External Auditor presented the report that explained that prior to Members considering the 2021/22 Annual Financial Report and Annual Governance Statement later in the agenda, it was an opportunity for the Committee to consider the external auditors Annual Report for 2021/22 (Appendix 1). It was to be noted that at the time of drafting this report, the auditors annual report was “draft” because of an outstanding national issue in respect pensions that was currently impacting on the issuing of an opinion on the Council’s Annual Financial Report.

The External Auditor was required to publish on an annual basis its Auditor’s Annual Report. The report highlighted their conclusions in respect of the following:

- Their opinion on the 2021/22 Annual Financial Report. They were expecting to issue an unqualified opinion.
- The Council’s Value for Money arrangements for 2021/22. They were satisfied that it was not a significant weakness in the Council’s arrangements.

**RESOLVED:** to receive the External Audit 2022/23 Annual Report and comment as considered necessary.

#### 9. REPORT 4: APPROVAL OF THE ANNUAL GOVERNANCE STATEMENT AND ANNUAL FINANCIAL REPORT 21/22

Presented by the External Auditor the Committee received a report that considered the 2021/22 Annual Governance Statement (AGS) and Annual Financial Report (AFR) by the statutory deadline of 31 July 2022.

The external auditors conducted their audit over the following months and issued their Annual Completion Report (ACR). It was to be noted that the delay in finalisation of the audit had primarily been due to a number of technical matters (infrastructure and pensions accounting). Currently the pensions issue remained unresolved, and this was a sector wide issue and not limited to the Council. This meant that at the date of reporting to the Committee, the auditors could not conclude the audit, but they were anticipating issuing an unqualified opinion, without modification, on the financial statements in due course.

In these situations, which were not uncommon in local government, the Committee were asked to agree a delegation to the Chairman of Audit & Standards Committee

and the Interim Chief Executive (& s.151 Officer) to sign the accounts when the auditor has confirmed that all matters were completed. All Members of the Committee would be informed when the auditor issues their unqualified opinion prior to signing by the respective Chair and s.151 Officer.

**RESOLVED** the following:

- To receive the Audit Completion Report from the external auditor, and comment as they considered necessary (Appendix 1).
- To receive the 2021/22 Annual Governance Statement, duly signed by the Leader of the Council (as at the 31 March 2022) and Interim Chief Executive (Appendix 2).
- To note the Draft Letter of Representation (Appendix 3) as authorised by the Interim Deputy Chief Executive (& s.151 Officer).
- To approve the 2021/22 Annual Financial Report (AFR, Appendix 4) and to give delegated powers to the Chairman of the Audit and Standards Committee and Interim Deputy Chief Executive (& s.151 Officer) to authorise and sign the AFR on behalf of the Council subject to the auditors confirming an unqualified opinion on the AFR.

#### 10. ANY URGENT BUSINESS

There was none.

The Meeting closed at 19:30

## Harborough District Council

### Report to Audit and Standards Committee 25 October 2023



<b>Title:</b>	<b>Local Government and Social Care Ombudsman annual review letter</b>
<b>Status:</b>	Public
<b>Report Author:</b>	Stuart Done – Information Governance/Complaints Officer
<b>Portfolio Holder:</b>	Cllr Beadle
<b>Appendices:</b>	1. Annual letter from the LGSCO dated 19 July 2023

#### Executive Summary

The Local Government and Social Care Ombudsman issued a routine annual review letter to the Council on 19 July 2023, confirming that in the municipal year 2022 – 2023, 20 complaints were referred to them following conclusion of the Council's internal complaints procedure. Of those 20, 11 were fully investigated. None were upheld. The Local Government and Social Care Ombudsman also published the data it holds on complaints about the Council on its website on 26 July 2022, confirming that there were no outstanding issues.

#### Recommendations

**That the contents of the annual review letter issued by the Local Government and Social Care Ombudsman for 2022- 2023 be noted.**

#### Reasons for Recommendations

To inform Councillors about the annual review undertaken by the Local Government and Social Care Ombudsman.

### 1. Purpose of Report

To inform members of the content of the annual review letter issued by the Local Government and Social Care Ombudsman ("the Ombudsman") for the municipal year 2022 – 2023.

### 2. Background

A local government ombudsman has existed since 1974 with the statutory functions of:

- investigating complaints against councils and some other authorities;
- investigating complaints about adult social care providers from people who arrange or fund their own adult social care;
- providing advice and guidance on good administrative practice.

Each year the Ombudsman provides a report on the complaints and enquiries received for the Council. The report provides information on the number and type of complaints. Where an

investigation has been carried out, the outcome is summarised. The Ombudsman also provides guidance in the letter, which reflects trends in complaints and priorities identified as requiring further consideration. The annual review letters are published on the Ombudsman's website ([www.lgo.org.uk](http://www.lgo.org.uk)) with more detailed performance statistics.

### 3. Details

A copy of the annual review letter, dated 19 July 2022, is attached as Appendix 1 to this report. It confirms that in respect of Harborough District Council:

- a. The Ombudsman carried out 11 complaint investigations in 2022 – 2023;
- b. There were no complaints upheld
- c. There were no recommendations to implement
- d. There were no remedies required to be offered by the Council in the period.

The Ombudsman focuses on these areas in order to assess the Council's commitment to rectifying issues when they go wrong.

To support the complaints process, and promote service improvement, the Ombudsman also issues advice to local authorities.

The letter mentions changes to investigative practices and goes on to state that they are now more selective about the type of cases they refer for formal investigation prioritising those cases where there is a public interest to satisfy. They are now less likely to carry out investigations on borderline issues, which is having an effect on uphold rates.

**“Our average uphold rate for all investigations has increased this year and you may find that your organisation's uphold rate is higher than previous years. This means that comparing uphold rates with previous years carries a note of caution. Therefore, I recommend comparing this statistic with that of similar organisations, rather than previous years, to better understand your organisation's performance.”**

The above has not had any deleterious affect on uphold rates for the Council in this period, as no complaints have been upheld from those referred for formal investigation.

### 4. Implications of Decisions

#### 4.1 Corporate Priorities

The Corporate Plan 2022 - 2031 sets out the Council's vision, priorities and ambition and commits to working with residents, businesses and partner organisations to deliver the vision. It also confirms that continuous improvement, financial sustainability, value for money and a focus on resident and business needs will underpin the Council's activities.

As the Council tries to deliver the vision, it is likely that there will be instances where things go wrong. It is important that, in those rare cases where things do not go as planned, the Council responds swiftly and appropriately to address the issues, and learns from them to avoid any repetition. This approach is designed to achieve the adopted priorities of:

1. Community leadership to create a sense of pride and belonging;
2. Promoting health and wellbeing and encouraging healthy life choices;
3. Creating a sustainable environment to protect future generations;
4. Supporting businesses and residents to deliver a prosperous local economy.



Analysis of complaints, and how they are handled, is vital to ensure that the Council keeps learning and evolving, particularly as it develops new ways of working to address current challenges.

#### **4.2 Financial**

Handling complaints has a cost to the Council in respect of officer time. Further, if complaints are justified, the Council may be required to offer financial redress. It is important that the cost of managing complaints is visible within the Council. However, this report has no direct financial implications for the Council.

#### **4.3 Legal**

Often, a complaint is the first indication that there may be a potential liability on the Council. Handling complaints in a timely and transparent way allows the Council to identify these issues swiftly and respond appropriately.

#### **4.4 Policy**

The content of this report does not impact directly upon any Council policy.

#### **4.5 Environmental Implications including contributions to achieving a net zero carbon Council by 2030**

The content of this report does not impact directly upon the Council's ambition to achieve net zero by 2030

#### **4.6 Risk Management**

Complaints frequently identify issues which may result in a legal liability for the Council. Handling the complaint promptly and comprehensively can provide an early resolution which satisfies the complainant and therefore reduces the likelihood of a claim materialising.

Further, analysis of complaint trends enables the Council to address working practices which are provoking the complaints, thus driving improvements in service delivery which in turn benefit residents and which stops many complaints from becoming a claim. It is therefore important that managers are aware of the risk profile of their service and utilise complaint data as part of the performance management process.

#### **4.7 Equalities Impact**

The content of this report is for noting only therefore no Equality Impact Assessment is required.

#### **4.8 Data Protection**

There are no data protection impacts as a consequence of this report.

### **5. Summary of Consultation and Outcome**

This report is for information only therefore no consultation has been undertaken.

## **6. Alternative Options Considered**

This report provides members with information only therefore no alternative options have been considered.

## **7. Background papers**

Members are referred to the previous Audit and Standards Committee minutes and to the documents contained on the Ombudsman's website ([www.lgo.org.uk](http://www.lgo.org.uk)).

# Local Government & Social Care OMBUDSMAN

19 July 2023

*By email*

Ms Elliott  
Interim Chief Executive  
Harborough District Council

Dear Ms Elliott

## **Annual Review letter 2022-23**

I write to you with your annual summary of complaint statistics from the Local Government and Social Care Ombudsman for the year ending 31 March 2023. The information offers valuable insight about your organisation's approach to complaints. As always, I would encourage you to consider it as part of your corporate governance processes. As such, I have sought to share this letter with the Leader of your Council and Chair of the appropriate Scrutiny Committee, to encourage effective ownership and oversight of complaint outcomes, which offer such valuable opportunities to learn and improve.

The end of the reporting year, saw the retirement of Michael King, drawing his tenure as Local Government Ombudsman to a close. I was delighted to be appointed to the role of Interim Ombudsman in April and look forward to working with you and colleagues across the local government sector in the coming months. I will be building on the strong foundations already in place and will continue to focus on promoting improvement through our work.

## **Complaint statistics**

Our statistics focus on three key areas that help to assess your organisation's commitment to putting things right when they go wrong:

**Complaints upheld** - We uphold complaints when we find fault in an organisation's actions, including where the organisation accepted fault before we investigated. We include the total number of investigations completed to provide important context for the statistic.

Over the past two years, we have reviewed our processes to ensure we do the most we can with the resources we have. One outcome is that we are more selective about the complaints we look at in detail, prioritising where it is in the public interest to investigate. While providing a more sustainable way for us to work, it has meant that changes in uphold rates this year are not solely down to the nature of the cases coming to us. We are less likely to carry out investigations on 'borderline' issues, so we are naturally finding a higher proportion of fault overall.

Our average uphold rate for all investigations has increased this year and you may find that your organisation's uphold rate is higher than previous years. This means that comparing uphold rates with previous years carries a note of caution. Therefore, I recommend comparing this statistic with that of similar organisations, rather than previous years, to better understand your organisation's performance.

**Compliance with recommendations** - We recommend ways for organisations to put things right when faults have caused injustice and monitor their compliance with our recommendations. Failure to comply is rare and a compliance rate below 100% is a cause for concern.

**Satisfactory remedy provided by the authority** - In these cases, the organisation upheld the complaint and we were satisfied with how it offered to put things right. We encourage the early resolution of complaints and credit organisations that accept fault and find appropriate ways to put things right.

Finally, we compare the three key annual statistics for your organisation with similar authorities to provide an average marker of performance. We do this for County Councils, District Councils, Metropolitan Boroughs, Unitary Councils, and London Boroughs.

Your annual data, and a copy of this letter, will be uploaded to our interactive map, [Your council's performance](#), on 26 July 2023. This useful tool places all our data and information about councils in one place. You can find the detail of the decisions we have made about your Council, read the public reports we have issued, and view the service improvements your Council has agreed to make as a result of our investigations, as well as previous annual review letters.

### **Supporting complaint and service improvement**

I know that complaints offer organisations a rich source of intelligence and insight that has the potential to be transformational. These insights can indicate a problem with a specific area of service delivery or, more broadly, provide a perspective on an organisation's culture and ability to learn. To realise the potential complaints have to support service improvements, organisations need to have the fundamentals of complaint handling in place. To support you to do so, we have continued our work with the Housing Ombudsman Service to develop a joint complaint handling code that will provide a standard for organisations to work to. We will consult on the code and its implications prior to launch and will be in touch with further details.

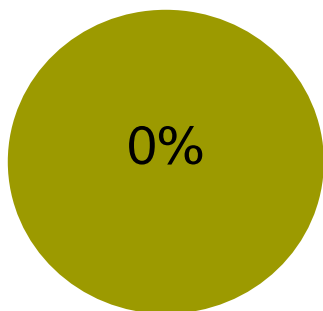
In addition, our successful training programme includes practical interactive workshops that help participants develop their complaint handling skills. We can also offer tailored support and bespoke training to target specific issues your organisation might have identified. We delivered 105 online workshops during the year, reaching more than 1350 people. To find out more visit [www.lgo.org.uk/training](http://www.lgo.org.uk/training) or get in touch at [training@lgo.org.uk](mailto:training@lgo.org.uk).

Yours sincerely,



Paul Najsarek  
Interim Local Government and Social Care Ombudsman  
Interim Chair, Commission for Local Administration in England

### Complaints upheld



**0%** of complaints we investigated were upheld.

This compares to an average of **59%** in similar organisations.

**0**  
upheld decisions

Statistics are based on a total of **11** investigations for the period between 1 April 2022 to 31 March 2023

### Compliance with Ombudsman recommendations

No recommendations were due for compliance in this period

### Satisfactory remedy provided by the organisation

The Ombudsman did not uphold any detailed investigations during this period



## Harborough District Council



### Report to Audit & Standards Committee Meeting of 25 October 2023

<b>Title:</b>	Internal Audit - 2023/24 Progress and Performance Update
<b>Status:</b>	Public
<b>Key Decision:</b>	No
<b>Report Author:</b>	Covering Report: Clive Mason; Interim Deputy Chief Executive (& s.151 Officer) <i>On behalf of Rachel Ashley-Caunt, Chief Internal Auditor, North Northamptonshire Council</i>
<b>Lead Councillor:</b>	Not applicable
<b>Appendices:</b>	1. Appendix 1 – Internal Audit Progress Report (Update) October 2023 2. Appendix 2 – Overdue Recommendations

### Summary

- i. The Audit & Standards Committee is scheduled to meet four times a year, at each meeting Internal Audit reports its performance in respect of:
  - **the audit plan**; the assignments for the first quarter of the financial year are progressing well;
  - **any recommended amendments to the audit plan**; no such amendments are noted in this report; and
  - **outcomes of finalised audit assignments**; which are reported to the committee as the reports and action plans are agreed by officers.
- ii. In addition to performance, Internal Audit also reports on outstanding recommendations/ actions. There are currently 17 actions that have not been implemented by the agreed implementation deadline; seven of which are medium-priority of which three are over 3 months over their original implementation date.

### Recommendations

That members:

1. Receive the Internal Audit – 2023/24 Progress Report (Appendix A) and Overdue Recommendations (Appendix B) and comments as it considers necessary.

## Reasons for Recommendations

- i. To support the members of this committee in their roles as “those charged with governance” in ensuring good governance, strong financial management and an effective internal control environment. Additionally, to oversee the independence, objectivity, performance, and professionalism of internal audit.

## 1. Purpose of Report

- 1.1 To update Members on progress against the 2023/24 internal audit plan, key findings of audits completed and the status of outstanding recommendations.

## 2. Background

### Internal Audit

- 2.1 The Council’s internal audit service is provided, under delegation, by North Northamptonshire Council. The Audit & Standards Committee (ASC) agreed a new delegation at the meeting held on 2<sup>nd</sup> February 2022 (link to report [here](#)). They are commissioned to provide 235 days to deliver the 2023/24 Annual Audit Plan, which was approved by ASC on the 15<sup>th</sup> March 2023 (link to report [here](#)).

## 3. Details

- 3.1 The following paragraphs summarise the main items covered within the Internal Audit Progress Report (Appendix 1) and provide commentary in respect of overdue recommendations (Appendix 2).

### Internal Audit Progress 2023/24

#### Audit Plan

- 3.2 The Internal Audit team are delivering against the audit plan that was approved in March 2023 and 62% of the audit plan has either been completed to at least draft report stage or is currently in progress. Fieldwork is complete or underway is summarised in Table 1 below:

Completion Status of 2023/24 Quarter Two Audit Assignments		Table 1
Audit Theme	Audit Assignment	Commentary



Corporate governance and counter fraud	National Fraud Initiative (NFI)	In-progress, to provide support in the oversight of data uploads and investigation of data matches.
Key controls and policies	Cyber Security	Fieldwork underway
	Information Governance	Fieldwork underway
	Managing Major Projects	Final report
Corporate objective; Healthy Lives	Leisure services project (embedded assurance)	Fieldwork underway
Corporate objective; Place and Community	Homelessness and temporary accommodation	Draft report issued
	Local plan development project	Fieldwork underway
	Climate emergency action plan	Planning
Corporate objective; Economy	Enforcement policy compliance	Final report

- 3.3 The Chief Internal Auditor has confirmed that the Audit Plan is on target to be achieved within the allocated 235 days.

### Customer Satisfaction

- 3.4 At the completion of each audit assignment, the client is asked to complete a customer satisfaction questionnaire; each questionnaire covers four specific areas. This year, to date, five questionnaires have been returned and the results are summarised in Table 2 below:

Results of Customer Satisfaction Questionnaires				Table 2
Aspect of Audit Assignment	Not applicable	Outstanding	Good	Satisfactory/ Poor
Design of Assignment	-	3	2	-
Communication during Assignment	1	3	1	-
Quality of Reporting	-	2	3	-
Quality of Recommendations	-	1	4	-
<b>Total</b>	<b>1</b>	<b>9</b>	<b>10</b>	<b>-</b>

### Outstanding Recommendations

- 3.5 Since the last report to committee, five actions have been implemented and 17 are due but to be confirmed as implemented. Of the 17, seven are of medium priority and are detailed in Appendix 2. Of the seven:

- four were due to have been completed within the last 3 months, and
- three are over 3 months since their implementation date.
- all recommendations have agreed “revised” implementation dates with Internal Audit.

## **3 Implications of Decisions**

### **Corporate Priorities**

3.6 The Council provides a broad range of services to its customers. Some of these services are provided to meet political (corporate) priorities and others to support those services that directly deliver. An independent Internal Audit service seeks to test the internal controls of a broad range of council services. In this way the Council can gain assurance on the adequacy of its regulatory environment and adherence to good governance. Through this independent assessment those charged with governance and respective statutory officers can be assured that services have process and practices in place so that corporate priorities are achieved; or where there are shortcomings that internal controls are amended to help minimise risk.

### **Consultation**

3.7 This report and opinion are an independent assessment of the Councils overall control framework. In the evaluation of each audit assignment respective teams would have been consulted that has enabled the production of this assessment.

3.8 The Chief Internal Auditor has consulted with the Councils s.151 in respect of performance and senior managers for individual audit assignments. The Audit and Standards Committee were consulted in respect of preparing the 2023/24 Audit Plan and approved the plan in March 2023.

### **Financial**

3.9 There are no direct financial implications arising from this report.

### **Legal**

3.10 There are no direct legal implications arising from this report.

### **Environmental Implications**

3.11 There are no direct environmental implications arising from this report.

### **Risk Management**

3.12 The report provides those charged with governance assurance on the internal control framework. This has been determined based on a risk approach to audit planning, service review and management response.

### **Equalities Impact**

3.13 The report does not address specific equalities issues. It is an overall assessment of all aspects of service delivery.

**Data Protection**

3.14 The are no direct data protection implications arising from the report.

**Alternative Options Considered**

3.15 Not applicable in this context.

**Background papers**

5.1 Not applicable in this context.





# **Internal Audit Update October 2023**

## **Harborough District Council**

## ***Introduction***

- 1.1 The North Northamptonshire Council Internal Audit service has been commissioned to provide 235 audit days to deliver the 2023/24 Annual Audit Plan for Harborough District Council - and undertake other work commissioned by the Council, as required.
- 1.2 The Public Sector Internal Audit Standards (the Standards) require the Audit and Standards Committee to scrutinise the performance of the Internal Audit Team and to satisfy itself that it is receiving appropriate assurance about the controls put in place by management to address identified risks to the Council. This report aims to provide the committee with details on progress made in delivering planned work, the key findings of audit assignments completed since the last committee meeting, updates on the implementation of actions arising from audit reports and an overview of the performance of the Consortium.

## ***Performance***

### **2.1 Delivery of the Audit Plan for 2023/24**

Internal Audit has been set the objective of delivering at least 90% of the Internal Audit plans for 2023/24 to draft report stage by the end of March 2024.

At the date of writing, 62% of the audit plan has either been completed to at least draft report stage or is currently in progress.

Progress on individual assignments is shown in **Table 1**.

### **2.2 Delivery within budget**

Internal Audit is on target to deliver the audit plan within the 235 days budget. Any overruns on individual assignments are managed within the overall budget.

### **2.3 Client satisfaction**

Customer satisfaction questionnaires are issued on completion of audits. At the time of reporting, five questionnaires have been completed in 2023/24. The feedback is summarised in **Table 2**.

### **2.4 Outstanding audit recommendations**

Since the last committee meeting, five agreed management actions have been closed. At the date of reporting, there are 17 agreed management actions that are due but yet to be confirmed as implemented. Of these, seven are of a 'medium' priority'.

An analysis of the implementation of actions is provided in **Table 3**. Full details of all overdue medium priority recommendations are provided in **Appendix B**.

## 2.5 Summary of audit findings

### Enforcement activity

An Enforcement Policy sets out an approach to enforcement which is transparent, accountable, proportionate, consistent and appropriately targeted. Its aim is to protect the safety of the public, their health and safety and the environment by ensuring statutory obligations are complied with. This is the Council's first audit on corporate enforcement and provides assurance over the Council's enforcement activity and compliance with its policies and regulations on taking enforcement action.

Enforcement activities take place across a number of service areas within the Council including planning, building control, regulatory services (licensing, parking, environmental health) and environmental services (e.g. fly tipping and waste). Internal audit confirmed that staff undertaking enforcement duties are suitably qualified to undertake their enforcement activities and officers maintain up to date records of their continued professional development.

The Council's published General Enforcement Policy is currently under review and is supported by individual regulatory function enforcement policies. Those relating to food safety, health and safety and taxi licensing are also due for review.

It is important to maintain adequate enforcement records to ensure documentary evidence is easily available; consistency is maintained across all enforcement areas; and any exposure to risk is reduced. Audit review identified that regulatory functions operate independently and whilst a sample of enforcement cases across the service areas had been dealt with in line with expected processes, they were not captured and/or recorded in a consistent manner and file structure. Specifically, it was not possible to obtain a report of all enforcement cases in licensing and environmental services as no case management system was in use to capture these records, and, as such, a random sample across the population could not be selected for audit testing in these service areas.

Working separately can hinder the sharing of best practice and knowledge across the regulatory service areas, limiting opportunities for improvement and innovation. Furthermore, a lack of a corporate approach can result in a fragmented regulatory landscape with different interpretations and enforcement practices across different areas. It is recommended that a Corporate Enforcement Group is set up to provide an opportunity for senior managers and employee representatives to work together to achieve and support consistent, consultative and collaborative enforcement across the Council.

Based on the audit findings, Internal Audit has given the following assurance opinions over the management of the associated risks:

Assurance Opinion		
Control environment	Moderate	●
Compliance	Moderate	●
Organisational impact	Low	●

## Managing major projects

Major projects that contribute towards the delivery of the Council's corporate objectives are managed through the Programme Board, which is chaired by the Interim Chief Executive. The Board reviews progress against the Programme Plan on a regular basis, with highlight reports submitted for individual projects that are included on the plan.

A revised Project Management Framework was implemented in November 2021.

The scope of the audit was to evaluate the Council's arrangements for ensuring that capital projects are implemented effectively, with costs and timescales of delivery being managed appropriately and projects delivering expected benefits.




Three projects were selected as follows for detailed testing:

- Cemetery extension
- Roman Way
- Welland Park toilet block\*

\*This was not classed as a major project but was selected for testing to provide a comparison of the controls in place for major projects as opposed to controls operated to deliver smaller projects.

In overall terms, the audit confirmed that the Council has in place an effective framework for managing major projects, although this remains under review and subject to ongoing refinements. Key to the overall project management framework is the governance role undertaken by the Programme Board, which meets regularly and receives comprehensive highlight reports on individual projects. Detailed review of the three projects named above has identified some areas where application of project management controls could be improved and these are expanded on in section 2 of this report and the Action Plan. The key issue commented on this report relates to the delays experienced in delivering the Roman Way project and phase two of the cemetery project.

Based on the audit findings, Internal Audit has given the following assurance opinions over the management of the associated risks:

Assurance Opinion		
Control environment	Good	
Compliance	Moderate	
Organisational impact	Medium	



**Table 1 - Progress against 2023/24 internal audit plan**

Assignment	Assurance sought	Budget days	Planned start	Planned reporting	Status	Assurance rating	Comments
<b>Corporate governance and counter fraud</b>							
National Fraud Initiative (NFI) support	To provide support in the oversight of data uploads and investigation of data matches.	15	As required	As required	In progress		
Decision making and delegations	To provide assurance over compliance with updated Constitutional arrangements for decision making and appropriate, recorded use of delegations.	12	October 2023	December 2023	Not started		Management postponed to Q4
Procurement compliance	To test compliance with Contract Procedure Rules and the Statement of Required Practice on the procurement of goods and services across the Council. To inform annual assurance opinion on value for money and counter fraud.	8	January 2024	March 2024	Not started		
<b>Key corporate controls and policies</b>							
Key financial controls	To provide assurance over the design and compliance with key controls within the Council's financial systems. Undertaken on an annual basis, with a cyclical approach to testing. To inform external audit work and provide s151 assurances.	30	January 2024	March 2024	Not started		
Cyber security	To provide assurance over the Council's preventative, detective and responsive controls to manage the risks of a cyber attack.	12	August 2023	October 2023	Fieldwork underway		
Information governance	To provide assurance over the Council's management of risks associated with data security and compliance with regulatory requirements. To include coverage on data retention.	12	September 2023	October 2023	Fieldwork underway		

<b>Assignment</b>	<b>Assurance sought</b>	<b>Budget days</b>	<b>Planned start</b>	<b>Planned reporting</b>	<b>Status</b>	<b>Assurance rating</b>	<b>Comments</b>
Managing major projects	To review the Council's procedures for managing major projects and assess compliance with key controls in ensuring projects are delivered on time, within budget and in accordance with Council policies, procedures and delegated decision making powers.	-	2022/23	2022/23	Final report	Control environment: <b>Good</b> Compliance: <b>Moderate</b> Organisational impact: <b>Medium</b>	See section 2.5
<b>Corporate objective: Healthy lives</b>							
Leisure services – embedded assurance review	To engage with the project and issue reports at key stages – including assurance over the management of risks, consultation and communications, procurement, use of resources and plans and governance and decision making.	15	Ongoing throughout year	Aligned with project	Fieldwork underway		
<b>Corporate objective: Place and community</b>							
Environmental services contract procurement	To provide assurance over the process for the award of this key, high value contract and delivery against the Council's project management framework. To adopt an embedded assurance approach.	15	Ongoing throughout year	Aligned with project	Not started		
Homelessness and temporary accommodation	To provide assurance over the Council's compliant handling of homelessness applications and ensuring value for money and policy compliance in the provision of temporary accommodation.	12	July 2023	September 2023	Draft report issued		
Local plan development project	To provide assurance over the delivery of this key project to support a timely, quality outcome which is suitably informed and delivered in line with the Council's project management framework. To adopt an embedded assurance approach.	15	Ongoing throughout year	Aligned with project	Fieldwork underway		

<i>Assignment</i>	<i>Assurance sought</i>	<i>Budget days</i>	<i>Planned start</i>	<i>Planned reporting</i>	<i>Status</i>	<i>Assurance rating</i>	<i>Comments</i>
<b>Corporate objective: Environment and sustainability</b>							
Climate emergency action plan	The Council has adopted a climate emergency action plan and agreed that it should form part of the Corporate Plan. As such, assurance will be sought that the Council is delivering against its commitments and the specified 'future actions'.	10	September 2023	October 2023	Planning		
<b>Corporate objective: Economy</b>							
Enforcement policy compliance	To provide assurance over the Council's enforcement activity and compliance with its policies and regulations on taking enforcement action. To include activity on Private Sector Housing (and implications of latest regulations) and empty homes. Coverage to include enforcement plans, policies, protocols and procedures; enforcement officer training and guidance; and enforcement policy compliance.	18	April 2023	July 2023	Final report issued	Control environment: <b>Moderate</b> Compliance: <b>Moderate</b> Organisational impact: <b>Low</b>	See section 2.5
<b>Other support</b>							
Contingency (note – used for grant claim verification work)		3					
Client management and support - support and reporting to Audit Committee, management support and engagement, ad-hoc advice and assistance, annual Internal Audit report, follow ups on audit recommendations and partnership working with external auditors.		35					
Audit management - development and management of the Internal Audit service in line with the Public Sector Internal Audit Standards, including annual standards assessment, continuous improvement, internal audit charter and manual, management, training and development of the team and performance reporting.		20					
<b>Total</b>		<b>235</b>					

## Notes

At the completion of each assignment the Auditor will report on the level of assurance that can be taken from the work undertaken and the findings of that work. The table below provides an explanation of the various assurance statements that Members might expect to receive.

Compliance assurances		
Level	Control environment assurance	Compliance assurance
<b>Substantial</b> ●	There is a sound system of internal control to support delivery of the objectives.	The control environment is operating as intended with no exceptions noted which pose risk to delivery of the objectives.
<b>Good</b> ●	There is generally a sound system of internal control, with some gaps which pose a low risk to delivery of the objectives.	The control environment is generally operating as intended with some exceptions which pose a low risk to delivery of the objectives.
<b>Moderate</b> ●	There are gaps in the internal control framework which pose a medium risk to delivery of the objectives.	Controls are not consistently operating as intended, which poses a medium risk to the delivery of the objectives.
<b>Limited</b> ●	There are gaps in the internal control framework which pose a high risk to delivery of the objectives.	Key controls are not consistently operating as intended, which poses a high risk to the delivery of the objectives.
<b>No</b> ●	Internal Audit is unable to provide any assurance that a suitable internal control framework has been designed.	Internal Audit is unable to provide any assurance that controls have been effectively applied in practice.

Organisational impact		
Level	Definition	
<b>High</b> ●	The weaknesses identified during the review have left the Council open to a high level of risk. If the risk materialises it would have a high impact upon the organisation as a whole.	
<b>Medium</b> ●	The weaknesses identified during the review have left the Council open to medium risk. If the risk materialises it would have a medium impact upon the organisation as a whole.	
<b>Low</b> ●	The weaknesses identified during the review have left the Council open to low risk. This may have a low impact on the organisation as a whole.	

**Table 2: Customer satisfaction**

At the completion of each assignment, the auditor issues a customer satisfaction questionnaire (CSQ) to each client with whom there was a significant engagement during the assignment. The standard CSQ asks for the client's opinion on four key aspects of the assignment. The responses received in the year to date are set out below.

Aspects of Audit Assignments	Not applicable	Outstanding	Good	Satisfactory	Poor
Design of Assignment	-	3	2	-	-
Communication during Assignments	1	3	1	-	-
Quality of Reporting	-	2	3	-	-
Quality of Recommendations	-	1	4	-	-
<b>Total</b>	<b>1</b>	<b>9</b>	<b>10</b>	<b>-</b>	<b>-</b>

**Table 3: Implementation of audit recommendations**

	High priority recommendations		Medium priority recommendations		Low priority recommendations		Total	
	Number	% of total	Number	% of total	Number	% of total	Number	% of total
Actions due and <b>implemented</b> since last committee meeting	1	100%	3	30%	1	9%	5	23%
Actions due within last 3 months, but <b><u>not implemented</u></b>	-	-	4	40%	1	9%	5	23%
Actions due <b><u>over 3 months</u></b> ago, but <b><u>not implemented</u></b>	-	-	3	30%	9	82%	12	54%
<b>Totals</b>	<b>1</b>	<b>100%</b>	<b>10</b>	<b>100%</b>	<b>11</b>	<b>100%</b>	<b>22</b>	<b>100%</b>

## ***Limitations and responsibilities***

### ***Limitations inherent to the internal auditor's work***

Internal Audit is undertaking a programme of work agreed by the Council's senior managers and approved by the Audit & Standards Committee subject to the limitations outlined below.

### ***Opinion***

Each audit assignment undertaken addresses the control objectives agreed with the relevant, responsible managers.

There might be weaknesses in the system of internal control that the consortium are not aware of because they did not form part of the programme of work; were excluded from the scope of individual internal assignments; or were not brought to Internal Audit's attention. As a consequence, the Audit & Standards Committee should be aware that the audit opinion for each assignment might have differed if the scope of individual assignments was extended or other relevant matters were brought to Internal Audit's attention.

### ***Internal control***

Internal control systems identified during audit assignments, no matter how well designed and operated, are affected by inherent limitations. These include the possibility of poor judgement in decision making; human error; control processes being deliberately circumvented by employees and others; management overriding controls; and unforeseeable circumstances.

### ***Future periods***

The assessment of each audit area is relevant to the time that the audit was completed in. In other words, it is a snapshot of the control environment at that time. This evaluation of effectiveness may not be relevant to future periods due to the risk that:

- The design of controls may become inadequate because of changes in operating environment, law, regulatory requirements or other factors; or
- The degree of compliance with policies and procedures may deteriorate.

### ***Responsibilities of management and internal auditors***

It is management's responsibility to develop and maintain sound systems of risk management; internal control and governance; and for the prevention or detection of irregularities and fraud. Internal audit work should not be seen as a substitute for management's responsibilities for the design and operation of these systems.

Internal Audit endeavours to plan its work so that there is a reasonable expectation that significant control weaknesses will be detected. If weaknesses are detected additional work is undertaken to identify any consequent fraud or irregularities. However, Internal Audit procedures alone, even when carried out with due professional care, do not guarantee that fraud will be detected, and its work should not be relied upon to disclose all fraud or other irregularities that might exist.





**APPENDIX B Audit & Standards Committee October 2023**

Audit	Officer Responsible	Grade	Target Date	Recommendation	Management Comments/Agreed Action	Latest update
H- Temporary Accommodation 2021-22	Community Partnerships Service Manager - Rachael Felts & Steve Nash - Housing Manager	Medium	30/09/2022	<p><b>Procurement strategy</b> - A procurement strategy should be produced in accordance with the relevant legislation and statutory guidance. Management may wish to consolidate the procurement strategy with the Council's temporary accommodation placements protocol – an example document has been shared with management.</p> <p>The strategy should be agreed with the Council's Commissioning Service Manager and approved by Cabinet, after which, it should be communicated to the relevant staff and applied accordingly going forward.</p>	Support the recommendation which will be actioned by the Senior Housing Advisor.	Agreed action further developed as part of 2023/24 audit of Homelessness and Temporary Accommodation. <b>Revised date of September 2024.</b>
H-ICT Asset Management 2022-23	Rob Chew – Head of ICT	Medium	30/06/2023	<p><b>ICT Software Asset Register</b> - A corporate central register for all software applications and licenses is to be developed and implemented. This Register should contain key fields, such as:</p> <ul style="list-style-type: none"> <li>•Software information;</li> <li>•Licensing information;</li> <li>•Renewal dates;</li> <li>•Department owner;</li> <li>•Support contact information; and</li> <li>•Purchase information.</li> </ul> <p>The Register should be reviewed regularly for accuracy by the relevant service area.</p>	An output from the Business Applications workstream of the ICT Transformation Programme is a software register including the key fields listed. This data will be imported into the same system used for Hardware asset management.	<p>We have inputted approx. 50% of the software information into the register. This action should be completed in November. A standard task has been setup on the helpdesk system to review a sample of the information annually.</p> <p><b>Revised deadline of November 2023.</b></p>
H-Partnerships and shared services 2022-23	Interim Deputy Chief Executive (& s.151 officer)	Medium	30/06/2023	<p><b>Business continuity</b> - Update the partnership register to include a column to indicate whether the service is considered business critical and, if so, for the relevant service manager to record whether a suitable and up-to-date business continuity plan is in place for the partnership. Ensure that the business continuity plan for the revenues and benefits partnership is reviewed, updated and uploaded to the Resilience Direct system and that the payroll BCP reflects the new partnership.</p>	Partnership Register to be updated to reflect recommendation.	<p>Partnership Register amended to reflect BC compliance, awaiting officers' completion.</p> <p>This is part of the Partnership Register Review, aim is to have this completed by end of December 2023.</p> <p>Therefore <b>revised deadline of December 2023.</b></p>

H-Partnerships and shared services 2022-23	Interim Deputy Chief Executive (& s.151 officer)	Medium	31/07/2023	<b>Partnership policy</b> - When the current strategic management review has been completed, the Council should review and update its partnership and shared services policy. The updated policy should clearly distinguish between different types of partnership and set out more clearly the relative governance, performance and risk management arrangements for each. It should include a clear evaluation and gateway approval process for any proposals to enter into significant new operational partnership or shared service arrangements.	The Councils governance arrangements are currently being reviewed. The development of a partnership policy will be included as part of that overall review.	Strategic management review delayed pending formal start of new Chief Executive - may not be completed before summer 2024.  Constitution review was suspended prior to election and recently re-visited following Constitutional Review Committee on 05/10/2023 - this review may not be completed until spring 2024.  Considering the extended timescale for the above review, s151 Officer intends to now start the review of the policy following completion of the Partnership Register with the aim to have the policy review completed by end of January 2024.  Therefore <b>revised deadline of January 2024.</b>
H-Partnerships and shared services 2022-23	Interim Deputy Chief Executive (& s.151 officer)	Medium	31/07/2023	<b>Officer responsibilities</b> - Ensure that ongoing responsibility for review and update of the partnership policy and partnership register is formally allocated to a member of staff following the departure of the Community Partnerships Manager. In addition, a member of CMT should be nominated as the accountable officer for all matters in relation to partnerships and shared services following update of the policy (R1).	The Partnership Policy will rest with the Interim Deputy Chief Exec (& s.151 officer) [substantive role: Director of Resources (&s.151 officer). Operationally this will be immediate, but will be embedded as part of the wider review of governance (and respective delegations).	This is wholly dependent on the Partnership Policy review.  Therefore <b>revised deadline of January 2024.</b>
H-Partnerships and shared services 2022-23	Interim Deputy Chief Executive (& s.151 officer)	Medium	31/07/2023	<b>Partnership register</b> - Update the partnership and shared services register to include additional information as follows: •details of the annual financial and/or resource commitment provided by the Council; •key performance measures, outcomes or savings targets; •for service delivery partnerships, date of last review/update of the partnership agreement; •future expiry, review or break clause dates.		Partnership Register amended to reflect IA suggested changes, awaiting officers review, update and completion.  This is part of the Partnership Register Review, aim to have this completed by end of December 2023.  Therefore <b>revised deadline of December 2023.</b>
H-Partnerships and shared services 2022-23	Interim Deputy Chief Executive (& s.151 officer)	Medium	31/07/2023	<b>Review and update the parking partnership agreements and revenues and benefits agreement</b> - Review and update the various agreements and SLAs making up the parking partnership to ensure they remain fit for purpose and reflect any changes in relevant legal or regulatory requirements. Review and update the Revenues and Benefits partnership agreement, which expired in April 2021.	General - Current partnerships will be reviewed and establish agreement review dates, with the register duly updated. LRBP - The Monitoring Officer for the LRBP (Hinckley & Bosworth DC) has recognised that the current agreement has expired but partners would continue to work "to the agreement" pending a new one being developed/put in place for the move to a sole/single employer. Parking - To be updated as part of the review of all partnership arrangements.	> LRBP - resolved. > Car Parking; there is currently a parking strategy review being undertaken. Once the conclusions of this review are complete, the partner agreements will be reviewed. The parking review is expected to report to Scrutiny in February/March 2024.  Therefore a <b>revised deadline of March 2024.</b>

# Harborough District Council



## Report to Council Meeting of 25 October 2023

<b>Title:</b>	Audit Completion Certificate 2020/21
<b>Status:</b>	Public
<b>Key Decision:</b>	No
<b>Report Author:</b>	Covering Report: Clive Mason; Interim Deputy Chief Executive (& s.151 Officer) Appendix 1: Copy of covering email and audit completion certificate.
<b>Lead Councillor:</b>	Not applicable
<b>Appendices:</b>	1. External Auditors Audit Completion Certificate for the year-ended 31 March 2021.

### Summary

- i. The External Auditor is required to publish on an annual basis its Auditor's Annual Report and following the completion of an audit, an Audit Completion Certificate.
- ii. In respect of the financial year 2020/21; the council received the auditors annual report at its meeting held in April 2022. Due to a delay following instructions by the National Audit Office, the external auditor issued their completion certificate on the 23 August 2023. On the same day, this was circulated to all councillors of Audit & Standards Committee, as those charged with governance.

### Recommendations

That members:

1. Receive the External Audit Audit Completion Certificate for the year ended 31 March 2021 (Appendix 1) and comment as they consider necessary.

### Reasons for Recommendations

- |  |
|--|
| iii. To ensure that members of the Audit & Standards Committee, as those charged with governance, formally receive the external auditors audit completion certificate for 2020/21. |
|--|

## 1. Purpose of Report

- 1.1 To consider the external auditors Audit Completion Certificate for the year ended 31 March 2021.

## 2. Background

- 2.1 The external audit cycle for a local authority's accounts, as well as including the audit itself, also includes the external auditor issuing an Annual Audit Report and a final Audit Certificate which has to be received by those "charged with governance". For the council, the members of the Audit & Standard Committee are those charged with governance.
- 2.2 As part of the committee process of approving the 2020/21 annual financial report and annual governance statement, at the Audit & Standards Committee of the 27 April 2022 members received the external auditors (Mazars LLP) Auditors Annual Report for the year ended 31 March 2021 ([covering report](#) / [appendix](#)). At this time, the external auditor was not able to issue the Audit Completion Certificate.

## 3. Details

- 3.1 To finalise each cycle of audit review, the external auditors are required to issue an Audit Completion Certificate. Due to instruction by the National Audit Office in respect of the Whole of Government Accounts, the external auditor was not able to issue the Audit Completion Certificate for the year ended 31 March 2021 until the 23 August 2023 (Appendix 1). This was then forwarded to all members of the Audit & Standards Committee on the same day.

### **Securing Economy, Efficiency and Effectiveness**

- 3.3 The Audit Completion Certificate includes a reference to a significant weakness in the Council's arrangements for the year ended 31 March 2021 relating to Governance. Members should note that this was brought to the attention of the Audit & Standards Committee when they considered the respective Auditors Annual Report at the [27 April 2022](#) committee meeting.
- 3.4 Members should note the following:
- i. The [Auditors Annual Report for 31 March 2021](#) (page 12), confirmed that all recommendations in respect of the governance weakness had been

implemented. Further, that for 2020/21 there were no significant weaknesses in respect of the other aspects of the external auditor's assessment of "value for money"; namely "Financial Sustainability" and "Improving Economy, Efficiency and Effectiveness".

- ii. In a similar vein, at page 3 of the Chief Internal Auditors performance report, [Appendix A](#), presented to the Audit & Standards Committee on [28 June 2022](#) confirmed that they had received evidence that all actions arising from the special investigation reported to the Audit & Standards Committee in March 2022 had been implemented.
- iii. The [Auditors Annual Report for 31 March 2022](#), considered by this committee last July, confirmed that there were no significant weaknesses with regard to any aspect of "value for money" for 2021/22 i.e. the governance weakness (page 15) identified in the preceding year (2020/21) was not brought forward to 2021/22.

## **4. Implications of Decisions**

### **Corporate Priorities**

- 4.1 External Audit provides independent review of the Councils financial and wider governance practices in respect of the delivery of services. This in turn directly supports the achievement of all corporate priorities.

### **Consultation**

- 4.2 Through the issuing of this audit completion certificate, the external auditor is confirming the closure of the 2020/21 audit cycle. The reporting of this to "those charged with governance" (the members of this committee) confirms the completion of the audit.

### **Financial**

- 4.3 There are no direct financial implications arising from this report. With the issue of this certificate, the Council is now waiting for the similar for 2021/22; members considered the 2021/22 Annual Audit Report at its meeting in July.

### **Legal**

- 4.4 There are no direct legal implications arising from this report.

### **Environmental Implications**

- 4.5 There are no direct environmental implications arising from this report.

### **Risk Management**

- 4.6 The external auditors Annual Report and Certificate provides assurance to the Council, and its stakeholders, in respect of its wider governance and public stewardship arrangements in respect of financial reporting, governance and value for money.

### **Equalities Impact**

- 4.7 There are no direct equalities implications arising from this report.

## **Data Protection**

**4.8** The are no direct data protection implications arising from the report.

## **Alternative Options Considered**

**4.9** Not applicable in this context.

## **Background papers**

**5.1** Not applicable in this context.

## **Audit Completion Certificate issued to the Members of Harborough District Council for the year ended 31 March 2021**

In our auditor's report dated 27 April 2022, we explained that the audit could not be formally concluded until we had completed the work necessary to issue our assurance statement in respect of the Council's Whole of Government Accounts consolidation pack.

This work has now been completed.

No matters have come to our attention since 27 April 2022 that would have a material impact on the financial statements on which we gave our unqualified opinion.

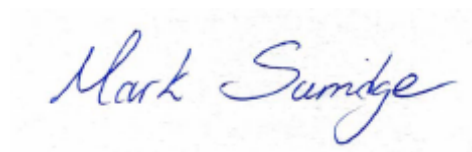
### **The Council's arrangements for securing economy, efficiency and effectiveness in its use of resources**

We are required to report to you if, in our opinion, we are not satisfied that the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2021.

In our auditor's report dated April 2022 we reported that we had identified a significant weakness in the Council's arrangements for the year ended 31 March 2021 relating to the Governance criteria. The details of which were included in our Auditor's Annual Report, including recommendation(s) raised and the action taken by the Council to respond. We have no further matters to report in this respect.

### **Certificate**

We certify that we have completed the audit of Harborough District Council for the year ended 31 March 2021 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice issued by the National Audit Office.

A handwritten signature in blue ink that reads "Mark Surridge". The signature is written in a cursive style with a large, stylized 'M' and 'S'.

Mark Surridge, Key Audit Partner  
For and on behalf of Mazars LLP

2 Chamberlain Square, Birmingham B3 3AX

22 August 2023

