



# Internal Audit Report

## Report Lifestyle Process 2023/24



Listening Learning Leading

**Draft report: 11 July 2023**  
**Final report: 24 August 2023**  
**Last audited: Not applicable**

<b>Audit Objective</b>	To provide assurance that the councils' have a consistent and efficient report lifecycle process in place, which includes liaising with relevant service areas and providing members with the information required to make appropriate decisions.
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Assurance Opinion		Number of Actions				Key Risks Reviewed
		Priority	Joint	South	Vale	Reference
<b>Limited</b>	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.	<b>Priority 1</b>	2	-	-	5, 6
		<b>Priority 2</b>	5	-	-	2, 3, 4, 7, 8
		<b>Priority 3</b>	1	-	-	1
		<b>Total</b>	<b>8</b>	-	-	<b>Appendix 1</b>
		<ul style="list-style-type: none"> <li>Accurate/detailed information might not be provided to Cabinet/committees due to expertise not being consulted when completing implication sections of the reports.</li> <li>Possible breach of legislation and/or delays due to reports not being sent to democratic services by the agreed deadline.</li> <li>The councils' operations could be affected due to an effective lifecycle process not in place and key decisions not being approved.</li> </ul>				

The audit scope included:

Objective	Audit Scope
1 Report writing guidance and templates	<ul style="list-style-type: none"> <li>Report writing guidance and templates are in place and available to all officers.</li> </ul>
2 Report writing process	<ul style="list-style-type: none"> <li>The latest report templates are used when writing reports.</li> <li>Service areas are consulted when completing the implication sections, i.e., legal, finance, etc.</li> <li>Reports are written in line with the councils' style guide.</li> <li>A report lifecycle process map/diagram is in place and available to all officers.</li> </ul>
Reporting timescale	<ul style="list-style-type: none"> <li>Reports are sent to both the executive support team and the democratic services team by the agreed deadline.</li> </ul>
Modern.Gov	<ul style="list-style-type: none"> <li>Modern.Gov is fully utilised.</li> </ul>

Agenda Item 8

Key Findings		
Objective	Audit Scope	
1	Report writing guidance and templates	<ul style="list-style-type: none"> <li>Report writing guidance is in place, up to date, and available to all officers via Jarvis.</li> <li>Report templates are in place for Cabinet, committees, and strategic management team (SMT) meetings and available to all officers via Jarvis.</li> <li>From our benchmarking review, we found that report templates need updating to include a section for equality implications and a summary table.</li> </ul>
2	Report writing process	<ul style="list-style-type: none"> <li>From review of Jarvis, we found that the report writing guidance, SMT, Cabinet and committee templates and agenda deadlines are available to all officers. However, a report process map is not in place for officers to follow to ensure that the process is efficient and consistent.</li> <li>The report checklist forms part of Cabinet and committee reports and must be submitted to democratic services; however, this is not always done. From the checklists submitted, we found that they are not fully completed.</li> <li>When completing the implication/impact section of the reports, service areas with expertise (i.e., press officer, finance, and legal) must be consulted. However, report checklists are not consistently signed and dated to confirm that the experts were consulted. Also, our review of 20 reports that went to Cabinet, committee and SMT meetings in the last 12 months found that for 14 reports, the implications section was not fully completed.</li> <li>From the report checklist, it is not clear whether reports are checked in line with the style guide.</li> <li>The Cabinet report checklist is not signed by the relevant head of service to confirm that the report has been checked.</li> <li>We compared the report templates for Cabinet, committee, and SMT, which highlighted that the climate and ecological implications and risk sections are missing from the SMT template.</li> <li>We reviewed 20 reports that went to Cabinet, committee and SMT meetings in the last 12 months and nine service areas did not use the report templates on Jarvis.</li> </ul>
3	Reporting timescale	<ul style="list-style-type: none"> <li>We reviewed the Cabinet work programmes and confirmed that the information provided, and the length of the key decision is available to residents, in line with the Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012.</li> <li>Report writing guidance states that service areas with expertise are consulted for a least four working days. However, service areas are not provided sufficient time to provide full and detailed information.</li> <li>SMT reports must be submitted to the executive support team by 2pm Friday, as stated on Jarvis. Some SMT reports were submitted after the deadline but were still accepted by the executive support team. As the deadline is on Jarvis, officers are not issued a separate reminder for upcoming SMT meetings.</li> <li>The 2023/24 agenda deadlines for Cabinet/committee meetings are available to all officers via Jarvis.</li> <li>We reviewed Cabinet, Joint Audit and Governance Committee, and Scrutiny Committee reports and validated that reports are submitted to democratic services in accordance with the agenda deadline.</li> </ul>
4	Modern.Gov	<ul style="list-style-type: none"> <li>The Modern.Gov system is not being used to its fullest: the report development function and meeting apps are not utilised. This is due to South and Vale having their own individual Modern.Gov system.</li> <li>The executive support team do not use Modern.Gov to manage SMT meetings.</li> <li>Access to the system is restricted to authorised individuals, preventing unauthorised officers from viewing confidential reports.</li> </ul>

## Appendix 1 - Detailed Findings and Management Actions

Obj1: Report writing guidance and templates			Priority 3
1. Report template update			
Findings	Management Actions	Due Date	Action Owner
<p>The councils' report templates include all sections required for the decision makers to appropriately make a decision.</p> <p>We undertook a benchmark review of the councils' Cabinet report template against the latest Cabinet/Executive reports of the following five district councils:</p> <ul style="list-style-type: none"> <li>West Oxfordshire District Council</li> <li>Cherwell District Council</li> <li>West Berkshire Council</li> <li>Warwick District Council</li> <li>Stroud District Council.</li> </ul> <p>From our benchmark review, we found that the councils' Cabinet report templates do not include equality impact/implications as a separate section like the other five councils benchmarked against.</p>	<p>Update the Cabinet and committee report templates to include:</p> <ul style="list-style-type: none"> <li>equality impact/implication section.</li> <li>summary table as a front cover that comprises with an impacts/implications section.</li> </ul>	29 September 2023	Steven Corrigan, Democratic Services Manager
Risk			
<p>If equality impact/implication is not considered, there is a risk that members are not aware of any possible discrimination prior to making a decision.</p> <p>If a summary table is not on the front page of a report, there is a risk of decisions being made without knowing what impact/implications have been considered.</p>			
Management Response			
<p>Management actions are <b>Agreed</b></p> <p>Management response: Patrick Arran, Head of Legal and Democratic (Monitoring Officer)</p>			

<b>Obj2: Report writing process</b>			<b>Priority 2</b>
<b>2. Report lifecycle process map</b>			
<b>Findings</b>	<b>Management Actions</b>	<b>Due Date</b>	<b>Action Owner</b>
<p>A report lifecycle process map is in place and available to all officers via Jarvis.</p> <p>Although the review of Jarvis found that the councils' have report writing guidance, report templates and agenda deadlines for Cabinet, committee and SMT meeting, Jarvis does not have a process map. A process map would be helpful in providing officers with a step-by- step guide of the report writing process. It would indicate when to consult with experts and what kind of guidance report authors can expect to receive in return. This should ensure authors allow themselves sufficient time to review and action responses and help them understand submission deadlines for executive support.</p>	<p>Publish a report lifecycle process map to all officers on Jarvis.</p>	<p>29 September 2023</p>	<p>Steven Corrigan, Democratic Services Manager</p>
<b>Risk</b>			
<p>If a report process map is not in place and made available to officers, there is a risk that service areas do not take the appropriate steps required when submitting a report to Cabinet/committee meetings, resulting in delays to decision making.</p>			
<b>Management Response</b>			
<p>Management actions are <b>Agreed</b></p> <p>Management response: Patrick Arran, Head of Legal and Democratic (Monitoring Officer)</p>			

<b>Obj2: Report writing process</b>			<b>Priority 2</b>
<b>3. Report templates on Jarvis</b>			
<b>Findings</b>	<b>Management Actions</b>	<b>Due Date</b>	<b>Action Owner</b>
<p>Service areas use the report templates on Jarvis when writing a report for either Cabinet, committee or SMT meeting.</p> <p>However, from our review of the Cabinet, Joint Audit &amp; Governance Committee and Scrutiny Committee reports for meetings in the last six months we found that the reports submitted were not consistent and in line with the report templates on Jarvis.</p>	<p>Issue an email reminder to all staff (with support from the Comms team) reminding officers of the requirement to always use the latest versions of the report templates on Jarvis (as they are regularly updated).</p>	<p>29 September 2023</p>	<p>Steven Corrigan, Democratic Services Manager</p>
<b>Risk</b>			
<p>If the most up-to-date report template is not used there is a risk of members not being provided with the sufficient and full information needed to make a decision.</p>			
<b>Management Response</b>			
<p>Management actions are <b>Agreed</b></p> <p>Management response: Patrick Arran, Head of Legal and Democratic (Monitoring Officer)</p>			

Obj2: Report writing process			Priority 2
4. SMT report template			
Findings	Management Actions	Due Date	Action Owner
<p>The report checklist is fully completed and submitted to democratic services along with the final Cabinet/committee reports.</p> <p>However, from our review of the Cabinet, Joint Audit &amp; Governance Committee and Scrutiny Committee reports for meetings held in the last six months we found that:</p> <ul style="list-style-type: none"> <li>the press officer, strategic finance, legal and style guide sections were not signed and dated on the report checklist</li> <li>not all final reports had a report checklist attached</li> <li>heads of service did not sign the Cabinet report checklist.</li> </ul>	<p>Send a reminder email to all officers (with support from the Comms team to identify additional recommended comms activities) stating the requirement for service teams to:</p> <ul style="list-style-type: none"> <li>fully complete the report checklist,</li> <li>send the report checklist to democratic services with the final report, and</li> <li>obtain head of service signoff on the report checklist (Cabinet reports only).</li> </ul>	29 September 2023	Steven Corrigan, Democratic Services Manager
Risk			
<p>If the report checklist is not fully completed and submitted with the final report, democratic services cannot be assured that expertise have been liaised with and appropriate checks have been undertaken resulting in possible delays in adding the report onto the agenda.</p>			
Management Response			
<p>Management actions are <b>Agreed</b></p> <p>Management response: Patrick Arran, Head of Legal and Democratic (Monitoring Officer)</p>			

Obj2: Report writing process			Priority 1
5. SMT report template			
Findings	Management Actions	Due Date	Action Owner
<p>The SMT report template includes all sections required for SMT to appropriately make a decision.</p> <p>From review of the SMT report template against both the Cabinet and committee report templates, we found that the climate and ecological impact implications and risk impact sections are not part of the SMT report template.</p> <p>Also, the SMT report template is not in line with the climate action plan 2022-2024, as both plans state: <i>“conduct a review of all report writing templates, adding a climate implications section where missing”</i>.</p> <p>For consistency, the SMT report template should also include both the climate and ecological impact implications and risks sections.</p>	<p>Update the SMT report template is to align to Cabinet and committee report templates.</p>	<p>31 August 2023</p>	<p>Steven Corrigan, Democratic Services Manager</p>
Risk			
<p>If the SMT report template does not include the climate impact/implication sections when making a decision, there is a risk that service areas are breaching the approved climate action plan.</p> <p>If the SMT report template does not include a risk implication section, decision makers might not know the potential risks prior to making a decision.</p>			
Management Response			
<p>Management actions are <b>Agreed</b></p> <p>Management response: Patrick Arran, Head of Legal and Democratic (Monitoring Officer)</p>			

<b>Obj2: Report writing process</b>			<b>Priority 1</b>
<b>6. Consultation with experts</b>			
<b>Findings</b>	<b>Management Actions</b>	<b>Due Date</b>	<b>Action Owner</b>
<p>When writing implication/impact sections of the Cabinet, committee and SMT reports, service areas must liaise with the relevant service area experts (e.g., legal, finance, climate and biodiversity), giving them sufficient time to respond.</p> <p>However, from review of the report checklists, we established that on occasions the legal and financial sections were not signed and dated, therefore we could not confirm if the experts were consulted.</p> <p>Also, we found that when service areas did consult with expert areas, they did not give them four clear days to respond as required by the councils' guidance.</p>	<p>Send a reminder email to all officers (with support from the Comms team to identify additional recommended comms activities) stating the requirement of service teams:</p> <ul style="list-style-type: none"> <li>consult with service area experts regarding implication/impact sections of the reports.</li> <li>allow service area experts at least four clear days to respond.</li> </ul>	29 September 2023	Steven Corrigan, Democratic Services Manager
<b>Risk</b>			
If service areas do not consult with or provide sufficient time for service area experts to respond, there is a risk that impact/implication sections are not appropriately completed resulting in members making decisions with insufficient information.			
<b>Management Response</b>			
Management actions are <b>Agreed</b>			
Management response: Patrick Arran, Head of Legal and Democratic (Monitoring Officer)			



Obj3: Report timescale			Priority 2
7. SMT report deadline			
Findings	Management Actions	Due Date	Action Owner
<p>Service areas must submit their report(s) to the executive support team by the deadline of Friday 2pm, giving SMT sufficient time to read each report prior to the meeting.</p> <p>However, from our review we found that service areas do not consistently submit reports by the required deadline. Also, we found that the executive support team accept the late reports. We noted that the executive support team do not chase up service areas, as they do not know what reports are going to SMT until the report is submitted to them.</p>	<p>Send an email reminder to all officers (with support from the Comms team to identify additional recommended comms activities) stating the requirement for service teams to submit SMT reports by the required deadline, otherwise the report will not be accepted.</p>	<p>29 September 2023</p>	<p>Steven Corrigan, Democratic Services Manager</p>
Risk			
<p>If reports are not provided to SMT by the agreed deadline, there is a risk of SMT not given sufficient time read the report and make an appropriate decision.</p>			
Management Response			
<p>Management actions are <b>Agreed</b></p> <p>Management response: Patrick Arran, Head of Legal and Democratic (Monitoring Officer)</p>			

Obj4: Modern.Gov			Priority 2
8. Meetings management and governance system			
Findings	Management Actions	Due Date	Action Owner
<p>South and Vale have a joint meetings management and governance system (Modern.Gov), which is used to write reports for Cabinet, committees and SMT meetings.</p> <p>However, from review of the Modern.Gov system, we established that the system is not being fully utilised, as reports for Cabinet, committee and SMT meetings are not being developed. The Modern.gov system has a module which allows the councils to also develop report templates, so that service areas can write their report directly onto the system. This will allow report lifecycle process to be consistent and efficient.</p> <p>We understand that South and Vale have their own individual systems; therefore, if a report template was developed, service areas would be required to write their report twice.</p> <p>Reports submitted to meetings are not consistent as the latest Jarvis templates are not used. Therefore, developing a report template on the system would allow all reports to be consistent.</p> <p>Also, if the report template was developed and used on the system, the executive support team could also use the system to manage SMT meetings, so that the report writing process is more efficient.</p>	<p>a) Investigate options for a joint meetings management and governance system, which can be used to develop report templates.</p> <p>b) Consider use of the joint meetings management and governance system by the executive support team to manage SMT meetings and reports.</p>	30 November 2023	Steven Corrigan, Democratic Services Manager
Risk	<p>If the councils do not use a joint meetings management and governance system, which allows report templates to be developed and used, there is a risk of inefficiencies in the report writing process.</p>		
Management Response			
<p>Management actions are <b>Agreed</b></p> <p>Management response: Patrick Arran, Head of Legal and Democratic (Monitoring Officer)</p>			