

Appendix Three: Executive Summaries of Audit Reports

The following Executive Summaries have been issued for the audit opinion reviews finalised 23 January and 15 March 2024 and as requested by Audit Committee are attached below for information.

<i>Ref</i>	<i>Audit Title</i>
A	Manley Park Primary School
B	Housing Fire Risk Assessment Follow Up
C	Major Projects Assurance – Victoria North
D	Homelessness Commissioning and Contract Management
E	Moston Fields Primary School
F	St James Church of England Primary School
G	Gifts and Hospitality

A. Internal Audit Report 2023/24**Childrens and Education****Manley Park Primary School, Schools Financial Health Check****Distribution - This report is confidential for the following recipients**

Name	Title
Sarah-Jane Henderson	Head Teacher
Vibeke Dawes	Chair of Governors
Sue Lamb	School Business Manager

The final report will also be issued to the following recipients

Councillor Bridges	Executive Member for Children and Schools
Joanne Roney	Chief Executive
Carol Culley	Deputy Chief Executive and City Treasurer
Fiona Ledden	City Solicitor
Paul Marshall	Strategic Director, Children's and Education Services
Amanda Corcoran	Director of Education & Skills
Vandhna Kohli	Directorate Finance Lead, Children's Finance
Andrea Daubney	Strategic Head of Schools QA & SEND
Amelia Salford	External Audit (Mazars)

Report Authors

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Draft Report Issued	16 January 2024
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Final Report Issued	12 February 2024
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Executive Summary

Audit Objective	Assurance Opinion	Business Impact
To provide assurance to the Local Authority and Governing Body over the adequacy, application and effectiveness of financial control systems operating at your school.	Limited	Medium

Sub objectives that contribute to overall opinion	Assurance
Allocation of financial roles and responsibilities	Reasonable
Long term financial planning, budget approval and monitoring	Reasonable
Key financial reconciliations	Reasonable
Expenditure, specifically purchasing, payroll, supplier amendments and creation	Limited
Income collection and recording	Substantial

Key Actions (Appendix 1)	Risk	Priority	Planned Action Date
The School Business Manager and Head Teacher should ensure that the Scheme of Financial Delegation and the Operating Financial Procedures Manual are updated to define roles and responsibilities and duties for all key financial control systems.	Significant	6 months	31 March 2024
The Headteacher and School Business Manager should ensure key actions and decisions from budget monitoring meetings are documented, shared and retained following the meetings.	Significant	6 months	Actioned
Arrangements for retaining purchase cards should be strengthened and responsibility for completion of purchase card statement reconciliations should also be reallocated from the card holder to ensure independent reconciliation and oversight.	Critical	3 months	29 February 2024

Key Actions (Appendix 1)	Risk	Priority	Planned Action Date
For all purchases over £2000, three quotations should be obtained in line with School Financial Regulations unless meeting one of the exemption criteria. Where three quotations are not obtained, or the lowest quotation is not selected the reason should be clearly documented and reported to the Governing Body.	Significant	6 months	31 March 2024
The Headteacher should remind staff of the need for all purchases to be completed in line with the requirements of the Schools Financial Regulations.	Significant	6 months	Actioned
The School Business Manager should develop a procedure, and other associated guidance for the completion of supplier creation, amendment requests and review.	Significant	6 months	31 March 2024

Assurance Impact on Key Systems of Governance, Risk and Control		
Finance	Strategy and Planning	Resources
Information	Performance	Risk
People	Procurement	Statutory Duty

1. Audit Summary

- 1.1. The 2023/24 Internal Audit plan included an allocation of time to complete financial health checks at a sample of Local Authority maintained schools. Manley Park Primary School was selected as part of this programme of audits.
- 1.2. Documentation was provided by the Business Manager in paper and electronic format during our site visit. Internal Audit have reviewed evidence and this report summarises the outcome of our assessment.

2. Conclusion and Opinion

- 2.1. We are only able to provide **limited** assurance over the adequacy, application and effectiveness of the schools financial control systems. The main reasons we are unable to provide higher assurance at this stage is the need to strengthen School controls over expenditure. In particular there is a need to adhere to School Financial Regulations and demonstrate that value for money is being obtained for purchases over £2000. Arrangements for retention and oversight of the school's purchase cards also need to be improved and separation of duties maintained between the use and oversight of the card.

3. Summary of Findings

Key Areas of Strength and Positive Compliance

- 3.1. There is a 3-year budget in place, and this has been approved by Governors along with the budget assumptions and submitted to the Local Authority within the required timeframe. There is regular discussion of the financial position at both Resources Committee and Governing Body.
- 3.2. The School has recently moved to online bank statements and these are downloaded on a weekly basis. This supports the Business Manager in ensuring timely reconciliation of the bank account.
- 3.3. Starters, leavers and additional payments are processed accurately and in a timely fashion. Payroll reports and reconciliations are retained along with supporting evidence for any changes to payroll.
- 3.4. The school is mainly cashless. The only cash collected in school is for charity collections, therefore the risk of loss and misappropriation around cash handling and the associated administration has been significantly reduced to a minimal level.
- 3.5. There is an up-to-date lettings policy in place which has been approved by the Governing Body. Lettings income is paid via BACS into the School's bank account.

Key Areas for Development

- 3.6. We have made one critical and five significant risk recommendations to help improve the key financial controls at the School, specifically relating to the following issues:
- The Scheme of Financial Delegation and Internal Financial Procedures Manual should be updated to define roles, responsibilities and key duties for all key financial control systems. Specimen signatures should be included in the authorised signatory listing.
 - Records of budget monitoring meetings should be retained in order to demonstrate there are regular budget discussions and oversight of the School budget.
 - Purchase cards should always be stored in the School safe unless in use and should be signed in and out of the safe via a safe log. The Headteacher should ensure that the purchase card account is reconciled by someone other than a cardholder to ensure segregation of duties.
 - For all purchases valued over £2000 three quotations should be obtained and evidence retained to demonstrate this. The only exception to this should be when exemptions apply as set out in the School Financial Regulations. In these instances, the reason should be noted and approved by the Governing Body. Where three quotations could not be obtained, or the lowest quotation is not chosen the reason should be clearly documented along with the Governing Body approval and retained with documentation for the purchase.
 - The School Business Manager should develop a procedure, and other associated guidance for the completion of supplier creation, amendment requests and review.

B. Internal Audit Report 2023/24**Housing Services****Follow Up Audit: Review of Fire Risk Assessment Processes (Residential Properties)****Distribution - This report is confidential for the following recipients**

Name	Title
Dave Ashmore	Director Housing Services, Responsible Officer
Neil Fairlamb	Strategic Director Neighbourhoods, Accountable Officer
Graeme Hall	Assistant Director, Housing Services
Richard Woolfall	Strategic Lead Assets (Housing Services)
Becca Heron	Strategic Director Growth and Development
David Lynch	Director of Development
Ingrid Daly	Strategic Lead - Housing Contracts and Investment

The final report will also be issued to the following recipients

Councillor White	Executive Member
Joanne Roney	Chief Executive
Tom Wilkinson	City Treasurer
Fiona Ledden	City Solicitor
Amelia Salford	External Audit (Mazars)

Report Authors

Audit & Assurance Manager	Clare Roper	07940 410849
Head of Audit & Risk Management	Tom Powell	07956 317457

Draft Report Issued	11 March 2024
Final Report Issued	20 March 2024

Audit Objective	Overall Implementation Status		
To provide assurance over the implementation of audit recommendations agreed in response to the Review of Fire Risk Assessment Processes (Residential Properties).	<table border="1"> <tr> <td data-bbox="762 277 1386 315">Implemented (6/7)</td> </tr> <tr> <td data-bbox="762 315 1386 353">Partially Implemented (1/7)</td> </tr> </table>	Implemented (6/7)	Partially Implemented (1/7)
Implemented (6/7)			
Partially Implemented (1/7)			

1. Audit Summary

- 1.1 In July 2023 Internal Audit undertook an audit review of Fire Risk Assessment processes to provide assurance over the developing approach and processes to support the timely completion of actions arising from Fire Risk Assessments (FRAs) of the Council's residential buildings.
- 1.2 Based on the work undertaken we provided a limited assurance opinion and made the following number of recommendations for improvement with agreed target dates for implementation between September 2023 and December 2023.

Priority	Accepted	Rejected
Critical	2	
Significant	5	
Moderate		
Minor		

- 1.3 In order to provide assurance to the Accountable Officer, Strategic Director Neighbourhoods, Housing Services Director and Audit Committee we undertook a follow up audit to confirm whether the exposure to risk had reduced.
- 1.4 This was not a full re-review of the operation of the FRA process but rather an assessment of progress made with the implementation of the agreed audit recommendations.

2. Conclusion and Opinion

- 2.1 Our review of progress against these recommendations shows six of the seven recommendations are considered implemented with the remaining recommendation implemented in part. As a result we therefore conclude there is a partial reduction in the overall exposure to risk in this area. Further work is needed to develop and refine the No Access Policy ahead of finalisation and roll out. The ongoing lack of clarity over refusals and access leads to ambiguities over the Council's position in response to access issues and could lead to an inadequate response to known fire safety risks exposing residents to increased risks. It is important that current momentum is not lost and work continues to progress to finalise and confirm the Council's approach to refusals and no access to complete works.
- 2.2 The original recommendations and current confirmed status are attached at appendix 1.

- 2.3 The explanation of recommendation prioritisation and follow up assurance is attached at appendix 2.
- 2.4 Based on the work completed and assurance obtained we will include the reported status of these actions in our quarterly update reports to SMT and Audit Committee.

C. Internal Audit Report 2023/24**Growth and Development: Major Regeneration****Major Projects Assurance: Victoria North****Distribution - This report is confidential for the following recipients**

Name	Title
Ian Slater	Assistant Director of Major Regeneration, Responsible Officer
Becca Heron	Strategic Director Growth and Development, Accountable Officer
Matt Doran	Housing Investment Manager
Councillors Craig & Rahman	Executive Members
Joanne Roney	Chief Executive
Carol Culley	Deputy Chief Executive and City Treasurer
Fiona Ledden	City Solicitor
Amelia Salford	External Audit (Mazars)

Report Authors

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Head of Audit & Risk Management	Tom Powell	07956 317457

Draft Report Issued

20 December 2023

Final Report Issued

7 February 2024

Executive Summary

Audit Objective	Assurance Opinion	Business Impact
To provide assurance over the governance arrangements supporting delivery of the Victoria North project.	Reasonable	High

Sub objectives that contribute to overall opinion	Assurance
Roles and responsibilities of the Council and partners are defined and understood.	Substantial
Oversight and assurance mechanisms are in place for the governance of the joint ventures.	Reasonable
Management information and reporting is in place to support Council monitoring, challenge and decision making.	Reasonable

Key Actions (Appendix 1)	Risk	Priority	Planned Action Date
Strengthening of overall governance framework	Significant	6 months	31 May 2024
Confirmation of Council assurance needs over project reporting	Significant	6 months	31 May 2024
Ensuring the project aligns and contributes to the Council's zero carbon strategy	Significant	6 months	31 May 2024
Establishment of ongoing due diligence assurance over Joint Venture partners.	Significant	6 months	31 May 2024

Assurance Impact on Key Systems of Governance, Risk and Control		
Finance	Strategy and Planning	Resources
Information	Performance	Risk
People	Procurement	Statutory Duty

1. Audit Summary

- 1.1. The Our Manchester Strategy reflects the importance of regeneration activity and ensuring that investment, growth and new opportunities reach every neighbourhood and community, with a key aim to help residents live fulfilling, happy and healthy lives.
- 1.2. This audit focuses on the Victoria North regeneration project, which includes the provision of 15,000 new homes, currently being delivered through a joint venture agreement. The joint venture company Northern Gateway Operations Limited 'OpCo' is jointly owned and controlled by the Far East Consortium Northern Gateway Development Limited (InvestCo) and the Council. This audit was intended to provide assurance over the governance and oversight arrangements of the joint venture. Given the potential financial and reputational risks should the project not achieve intended outcomes, we assessed this area as having a high business impact.

2. Conclusion and Opinion

- 2.1. We can give a **reasonable** assurance opinion over the governance arrangements supporting delivery of the Victoria North project.
- 2.2. The roles and responsibilities of the Council and partners were clearly defined in project documentation, and from records reviewed appeared to have been discharged in line with these. The Joint Venture (JV) Board had a clear set of objectives, appropriate mechanisms were in place to provide ongoing assurance and oversight of the effective delivery of the project, and relevant reporting was in place to support Council monitoring, challenge and decision making. We saw evidence of good record keeping and the fulfilment of roles and responsibilities as described in the JV Board terms of reference (ToR). Examples included agreement of the adoption of the Strategic Business Plan (SPB), Masterplans and Development Area Business Plans (DABP). There was also evidence of the JV Board providing strategic direction for delivery of the project and the Board receives regular updates on progress for all aspects of the project judged high risk by the organisation.
- 2.3. We identified elements of the governance framework and approach that we consider could be enhanced to strengthen controls, mitigate potential risks and provide additional assurance and have made four significant and three moderate recommendations. These recommendations relate to Board documentation and controls, board reporting, lessons learnt, ongoing due diligence and contribution to the zero-carbon agenda.

3. Summary of Findings

Key Areas of Strength and Positive Compliance

- 3.1. The joint venture, OpCo has strategic input to, and oversight of, the development of Victoria North, primarily through the approval of an overarching strategic business plan and business plans for each Development Area (and variations to them) and through monitoring of delivery against the business

plans. Key governance documentation includes an operational agreement, agreement for lease, shareholders agreement and development management agreement. These set out the equal partnership of OpCo and which actions can be taken by all parties.

- 3.2. Roles and responsibilities of both parties are clearly defined. Obligations on the Council (MCC) and the Far East Consortium (FEC) are laid out in the shareholders agreement, there is a summary of director's statutory duties and the distinction of responsibilities and decision making for the JV Board of directors is clear. There are a number of Consent Matters which must always be referred to OpCo's Shareholders rather than determined by the Board which should reduce the risk of ambiguity over responsibilities and promote clear and transparent decision making.
- 3.3. An Operational Agreement dated 26 April 2017 between OpCo and InvestCo governs the relationship between the two entities. The legal structure and documents have been developed so that InvestCo must have OpCo authorisation to carry out certain activities therefore the Council retains some control over the direction of travel for the project to ensure that plans align with key Council priorities.
- 3.4. The JV Board is comprised of senior officers from both organisations to ensure the appropriate balance of skills, experience, and knowledge to enable them to discharge their respective duties and responsibilities effectively. There is also an internal Council Victoria North Board with a role to act as the primary forum for senior Council officers to discuss and agree the approach to a number of key elements of the regeneration programme as well as giving oversight of the sub governance structure and on risks and opportunities.
- 3.5. The JV Board refreshed its Terms of Reference in July 2023. This includes key expectations such as remit and responsibilities, scheme of delegation, board meetings, board membership and quorum requirements. The internal Council Victoria North Board Terms of Reference was refreshed in January 2023 and includes purpose, membership, arrangement, confidentiality, and responsibilities.
- 3.6. There is a strategic risk register as well as risk registers for the Housing Investment Fund (HIF) and the Collyhurst project. FEC are responsible for producing and maintaining the strategic risk register, which is a standing agenda item at every meeting of JV board. These are used to track and monitor project risk on an ongoing basis.
- 3.7. Detailed minutes and an action log are maintained for all key meetings. From the records reviewed as part of this work we confirmed the inclusion of resolved matters, key actions, evidence of stakeholder support and appropriate challenge, that the group operated in accordance with the responsibilities described in the ToR and that meetings were quorate. Meeting documents are received in a timely manner to enable full and proper consideration to be given to the issues.

- 3.8. Whilst some of the wider outcomes of the project were not set out when the arrangement was entered into, the Board have played a part in ensuring that significant work has been undertaken, in particular in the field of social value. FEC appointed a community liaison manager in 2022 with social value and project work as part of their role and collaborative work has been undertaken with Manchester NHS, Greater Manchester Mental Health Trust and others. A Social Value Strategy was developed for FEC and Victoria North and social value is captured every quarter. The Council Victoria North board received reports on social value outputs and case studies.

Key Areas for Development

- 3.9. There were some areas where we consider there are gaps in the project's governance, risk and compliance framework:
- Although it was a standing Board agenda item to raise conflicts of interest, Board Members were not required to complete an annual declaration of interest to record any potential interests and the management of these.
 - The Risk Registers and Action Logs did not assign responsible persons/roles, stating the organisation responsible or the name of a team for delivery of actions rather than individuals, which would help accountability and clarity.
 - Whilst the Board comprised senior officers of the respective partners, there was no evidence to confirm the composition had been assessed in terms of required skills and behaviours, person specifications, training needs, diversity, or competency reviews. Without this there is a risk of potential overreliance on one director, failure to identify gaps in skills and diversity to ensure all parties can contribute fully to the governance and oversight of the project, the under representation of protected characteristics on the board, and failure to align with organisational needs. A simple assessment may also aid succession planning for the Chair of the Board.
 - There was limited succession planning or contingency arrangements for key Council roles supporting delivery of the Victoria North project.
- 3.10. There was limited forward agenda planning for the JV Board in terms of order of business for the year ahead. This would help to ensure appropriate coverage of all key areas of responsibility for the Board during the year and ensure no areas are missed. We were told that improvements to this are underway.
- 3.11. Whilst there was initial financial due diligence work undertaken in 2017 when the Council entered into JV and again in 2021, when there was full Council approval to enter into a loan agreement with FEC, there was no agreed approach to the scheduling of financial due diligence checks throughout the course of the project to provide ongoing assurance over the financial viability of the JV partner.
- 3.12. The Strategic Business Plans and Development Area Business Plans set out some key indicators, however, the agreed format or frequency for key progress

or outcome reporting was not defined. Neither the SPB or the ToR for the JV Board or internal Council Victoria North Board outlined reporting requirements, and these were determined by FEC. Generally these were narrative updates on progress. Given the scale of the project we would expect more comprehensive reporting which could consist of dashboard reporting to show key risks and issues, highlights and progress since the last meeting more clearly, and to raise any required actions or areas for future development. Key outputs in terms of housing were also reported through Council Scrutiny Committees and Executive.

- 3.13. There was no mechanism to facilitate the identification, evaluation and sharing of lessons learned to drive continuous improvement across this and other major regeneration projects. We would expect records to be kept of lessons learnt during the project or as a minimum at the end of key phases.
- 3.14. When the joint venture was entered into in 2017 there was little mention of Zero Carbon which has been growing in prominence and importance and is now a key Council priority. The project team should ensure this is reflected in the Board agenda planning and appropriate emphasis is placed on this to ensure the project is aligned to the Council's carbon zero strategy.
- 3.15. The JV partners produced and adopted a Social and Community Engagement Strategy to define the strategic approach to engagement which should include strategies to meet the needs of stakeholders and the project as a whole. However it did not identify key stakeholders, their interests, motivations, or expectations or include an action plan or communications plan to drive this work.
- 3.16. During our fieldwork it was brought to our attention that one of the three FEC Directors on the Board had exited the business and had to be replaced. FEC made the Council aware of this once an internal review had concluded and prior to the director leaving the business. FEC has commissioned an independent review of their governance arrangements and procedures which is due to be reported to the Board at the next meeting in March 2024. This had not been completed at the time of our review. Additionally, Council staff have also conducted a review into decisions made by the individual which provided assurance over the appropriateness of decision making whilst the individual was on the Board.

D. Internal Audit Report 2023/24**Homelessness Service****Commissioning and Contract Management****Distribution - This report is confidential for the following recipients**

Name	Title
Nicola Rea	Strategic Lead for Homelessness, Responsible Officer
Dave Ashmore	Director Housing Services, Accountable Officer
Rob McCartney	Assistant Director of Homelessness
Jane Davies	Service Manager, Homelessness

The final report will also be issued to the following recipients

Councillor Midgley	Executive Member
Neil Fairlamb	Strategic Director Neighbourhoods
Joanne Roney	Chief Executive
Carol Culley	Deputy Chief Executive and City Treasurer
Fiona Ledden	City Solicitor
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Report Authors

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Draft Report Issued	26 January 2024
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Final Report Issued	28 February 2024
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Executive Summary

Audit Objective	Assurance Opinion	Business Impact
To provide assurance over current arrangements and controls within the homelessness commissioning team to support effective commissioning and contract management activity.	Reasonable	Medium

Sub objectives that contribute to overall opinion	Assurance
Roles, responsibilities and expectations are clearly defined and understood.	Limited
Adequate systems and processes are in place to support the work of the team.	Reasonable
Management information and reporting is sufficient to support monitoring, challenge and decision making.	Limited

Key Actions (Appendix 1)	Risk	Priority	Planned Action Date
Explore funding/budget options to support the service offer post March 2025.	Significant	6 months	July 2024
Strengthen contract management arrangements across the contract portfolio.	Significant	6 months	April 2024
Improve arrangements to provide assurance over the quality of service provision and accompanying data.	Significant	6 months	April 2024

Assurance Impact on Key Systems of Governance, Risk and Control		
Finance	Strategy and Planning	Resources
Information	Performance	Risk
People	Procurement	Statutory Duty

1. Audit Summary

- 1.1 In recent years the number of households affected by homelessness has increased across the country and Manchester reflects the national trend with both the use of temporary accommodation and the number of people who experience rough sleeping having increased. The Council is committed to building a more equal, inclusive and sustainable city for everyone as demonstrated within the key priorities described in the Our Manchester Strategy – Forward to 2025 document.
- 1.2 To support this vision there is a dedicated team within the Homelessness service whose role covers the commissioning and contract management of services provided by third parties. This team oversees £8million of spend and approximately 80 contracts with providers. The range of contracts and services are diverse and includes Housing Related Support, Advice Services, Programmes for People Sleeping Rough, Homeless Prevention Services, Domestic Violence and Abuse Support Services. Commissioned work is funded through a mixture of mainstream budgets and external funding. There are also a number of grant funded services providing a range of accommodation, advice and support. This funding mix and the dependency on external and grant funding for service provision presents an inherent risk for the service.
- 1.3 Given the Council's statutory duties in this area, commitment to increase effective prevention services, high public profile and the importance of robust contract management of providers we have classed this area as having a medium business impact.

2. Conclusion and Opinion

- 2.1 Overall we are able to provide reasonable assurance over current arrangements and controls within the homelessness commissioning team to support effective commissioning and contract management activity. Homelessness commissioning covers a broad range of activities, services and providers and our key findings highlight opportunities to develop consistency in approach, alignment and focus of resources according to risk and future planning resulting from concerns over the continuation of funding.
- 2.2 There was clarity over the strategy and key aims of the Homelessness Commissioning team with clear alignment to wider Council strategies including A Place Called Home. Whilst discussions with management confirmed an awareness of future funding risk and the impact this may have on the delivery of services this could helpfully be reflected in service business plans and financial reports so that options and strategies to respond to any changes in resources can be explored and clearly articulated to stakeholders.
- 2.3 There was recognition from management that some legacy contracts lacked robust requirements of providers and work had been undertaken to develop a commissioning pipeline to identify key timescales for procurement of those contracts. This along with the provision of training to the commissioning team

on specification writing should help to ensure future contract requirements are more robust allowing for a strengthened grip over providers.

- 2.4 The scale and breadth of growth in commissioned services in recent years combined with reliance on time-limited grant / external funding and the short lead times to set up services, has led to disparate pockets of work and processes. As such, contract management activity was more developed in some areas than others. Further work is needed to increase consistency in approach, particularly in relation to performance management and reporting. It was not always possible to determine the extent to which providers were performing well and to facilitate the allocation of resources where needed most. This would aid in gaining assurance and applying appropriate monitoring techniques for those providers not meeting contractual/service requirements and expectations.
- 2.5 A key challenge for the service at present is capacity, work is very reactive and the large number of providers impacts on the ability to progress with improvement work given the current vacancies and additional work undertaken by the team on operational work related to 'Move Ons'. Whilst responsibility for this has now transferred to housing, this has had an impact previously on the progression of development work to strengthen assurance over the Advice contracts workstream.

Summary of Findings

Key Areas of Strength and Positive Compliance

- 3.1 The strategies and objectives for homelessness commissioning were evident in key strategy documents and described supporting principles and desired outcomes. Key commissioning principles were grouped into the following thematic areas; People, Marketplace, Co-Production, Integration and Partnerships.
- 3.2 Work has been undertaken to develop a commissioning pipeline for the contracts managed by the Commissioning Team and a clear focus was being given to procurement to strengthen contract requirements and specifications by upskilling officers through the provision of training.
- 3.3 There was an awareness across management of current gaps and areas for further service development which were included in the team workplan to facilitate the tracking and completion of these.
- 3.4 A single point of access system was introduced to manage access into all Housing Related Support (HRS) support services called the MAS Gateway. This system came online in 2019 when the adults HRS contract commenced, and the system has been developed since this time. The system allows access to all partners who refer people into HRS services. It is also used by the Commissioning Team to collect data on demand and referrals, as well as collecting outcomes and monitoring data from all services.

- 3.5 There was evidence of comprehensive monitoring of providers in some areas and a recognition from management that it is an area of current focus to bring consistency in monitoring activity across the contract portfolio.

Key Areas for Development

Commissioning Strategy

- 3.6 A key risk described to us and evident from a review of the commissioning pipeline was the lack of certainty over funding and the ability to continue current service provision in some areas beyond March 2025 when many external funding streams are due to cease. Work is therefore required to assess options beyond this time in light of available funding and budgets. Decisions will need to be made regarding the future of some services and/or reductions in some areas if needed and appropriate. A paper was prepared for management on the future provision of the 'A Bed Every Night' scheme, a similar format could be used in completing this for other service areas at risk. We understand the Service Manager is drafting a paper on this where options will be explored.
- 3.7 A key aim of the team was to strengthen and improve consistency across the homelessness contract portfolio through reprocurement. We support this as we identified a number of areas including outcome monitoring, social value, carbon reduction, performance requirements and monitoring expectations over subcontracted providers, all of which were lacking in detail in contract documentation. Greater emphasis and inclusion of these areas within contracts should help to clarify expectations, promote accountability and ensure alignment with key Council priorities.
- 3.8 As part of the commissioning strategy and to ensure an adequate lead time for reprocurement, a number of short term extension requests were prepared for contracts ending March 2024. However, at the end of December 2023, one had yet to be approved with only three months until expiry. We understand this was due to delays in the approval by the Integrated Commissioning and Procurement Team although we were assured that previous discussions between the teams had not suggested this would be rejected. Nonetheless, we would expect this process to be undertaken with adequate time to allow decision makers the opportunity to scrutinise and challenge any decisions.

Contract Monitoring

- 3.9 Provider monitoring arrangements varied across the workstreams with some areas further developed with a more comprehensive evidence trail in place for the reasons described earlier. Work to formalise contract and performance monitoring arrangements should be undertaken to bring all workstreams to the same footing, particularly for the Advice providers. Where performance monitoring activity was more evident (Housing Related Support /A Bed Every Night providers), we consider this could be further refined to maximise the value and allow for greater analysis of the data and intelligence provided. For

instance performance data was not always presented against targets or previous performance so it was difficult to gain a holistic view of performance of the provider or contract. In addition, data quality checks over the data submitted by providers was lacking, therefore means of gaining assurance over the data should be explored to ensure it is an accurate reflection of performance.

- 3.10 In some workstreams monitoring also included provider site visits although there was an acknowledgement from managers that the number of site visits could be increased further although the large volume of providers and available resources limited this. In light of these challenges, a process to support the risk assessment of providers could be beneficial to prioritise provider monitoring activity to ensure the highest risk providers are subject to a site inspection and to reconfirm the purpose and scope of site visits.
- 3.11 Management recognised that controls over the financial resilience of providers were lacking during the contract term. Mechanisms for gaining assurance over the continued financial resilience of providers should be developed to provide ongoing assurance throughout the term of the contract. The framework developed by the Due Diligence Working Group could be used to progress this. This is particularly pertinent given the current risks faced by the care market and were satisfied that the significance of this was known by management and had been included on the Homelessness risk register. A sufficient and sustainable resource is needed to ensure there is capacity for this work to be done.

Other issues

- 3.12 Some reporting on progress with specific activities that support the Homelessness Transformation plan took place through monthly updates on the Service Improvement Plan template and to the A Place Called Home Project Board. However, more focussed reporting to senior managers over homelessness commissioning and contract management activity was lacking. We reviewed a template which had recently been developed by the Service and Commissioning Managers for this purpose, however this had not yet been used in practice as meetings with senior managers tended to focus on urgent issues and there was insufficient time for this. As such, we recommend that sufficient time for review of key management information and reporting should be built in to allow for the provision of assurance and to help provide focus over priorities and ensure oversight of fulfilment of key aims and objectives. This should also ensure that the format and detail of any reporting meets the assurance needs of Senior Management.
- 3.13 Another key risk for the service was resource constraints given vacancies and previous Rough Sleeping Support Service (RSAP) housing management related work, temporarily undertaken by the team therefore reducing the time available to undertake core commissioning and contract management related

work. This, along with the current set up of the team, largely operating within their own assigned workstream areas, impacts on the robustness of contingency arrangements for the team. We also noted there was a lack of operational procedures setting out the responsibilities of the commissioning managers and commissioning officers which may help in the cover and continuation of work in the event of key officer absence and would also help to provide clarity over roles and responsibilities to new starters if current vacancies are recruited to.

- 3.14 We highlighted delays in resident 'Move Ons' due to a number of reasons including lack of available alternative housing and delays in processes resulting in the continuation of support for longer than needed. This limits the ability to help other individuals in need and we consider this an area of risk for the service. Options for resolving this are needed to ensure best use is made of the service and that this focuses on those residents who need it the most. This should consider how work with the internal private rented housing team can be more streamlined to reduce move on blockages. This is highlighted as a key objective within the Commissioning Strategy.

E. Internal Audit Report 2023/24**Childrens and Education****Moston Fields Primary School, Schools Financial Health Check****Distribution - This report is confidential for the following recipients**

Name	Title
Sarah Murray	Head Teacher
Anne Taylor	Chair of Governors
Fiona Buchanan	School Business Manager

The final report will also be issued to the following recipients

Councillor Bridges	Executive Member for Children and Schools
Joanne Roney	Chief Executive
Carol Culley	Deputy Chief Executive and City Treasurer
Fiona Ledden	City Solicitor
Paul Marshall	Strategic Director, Children's and Education Services
Amanda Corcoran	Director of Education & Skills
Vandhna Kohli	Directorate Finance Lead, Children's Finance
Andrea Daubney	Strategic Head of Schools QA & SEND
Amelia Salford	External Audit (Mazars)

Report Authors

Bethan Booth	Senior Auditor	219 6333
Khizer Ahmad	Audit and Risk Assistant	
Emma Maddocks	Audit Manager	234 5269
Tom Powell	Head of Audit and Risk Management	234 5273

Draft Report Issued	7 February 2024
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Final Report Issued	6 March 2024
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Executive Summary

Audit Objective	Assurance Opinion	Business Impact
To provide assurance to the Local Authority and Governing Body over the adequacy, application and effectiveness of financial control systems operating at your school.	Limited	Medium

Sub objectives that contribute to overall opinion	Assurance
Allocation of financial roles and responsibilities	Reasonable
Long term financial planning, budget approval and monitoring	Reasonable
Key financial reconciliations	Reasonable
Expenditure, specifically purchasing, payroll, supplier amendments and creation.	Limited
Income collection and recording	Reasonable

Key Actions (Appendix 1)	Risk	Priority	Planned Action Date
The current one-year school development plan should be extended to a three-year plan, and this should have clear links to the School budget. Where there is no associated cost linked to a planned action, this should be made clear.	Significant	6 months	31 August 2024
Bank reconciliations should be completed in a timely fashion in line with timescales set out in the School Financial Procedures and supporting records should demonstrate this. The unreconciled items list should be annotated with actions taken with regards to aged items to demonstrate these are being followed up.	Significant	6 months	Immediate
The Headteacher should ensure that for all purchases over £2000 School Financial Regulations are followed and three	Critical	3 Months	31 May 2024

Key Actions (Appendix 1)	Risk	Priority	Planned Action Date
quotations are obtained except where the stated exemptions apply. Where three quotations are not obtained, or the lowest quotation is not chosen the reason should be clearly documented and reported to the Governing Body for approval.			
The Headteacher and Business Manager should remind staff of the need for all purchases to be completed in line with the requirements of the Schools Financial Regulations.	Critical	3 Months	Immediate
The Headteacher should ensure that the debit card transactions follow the Schools Financial Procedures and are reconciled by someone other than the cardholder to ensure segregation of duties.	Significant	6 months	Immediate
The School Business Manager should develop a procedure, and associated guidance for the completion of supplier creation, amendment requests and review.	Significant	6 months	Immediate

Assurance Impact on Key Systems of Governance, Risk and Control		
Finance	Strategy and Planning	Resources
Information	Performance	Risk
People	Procurement	Statutory Duty

1. Audit Summary

- 1.1. The 2023/24 Internal Audit plan included an allocation of time to complete financial health checks at a sample of Local Authority maintained schools. Moston Fields Primary School was selected as part of this programme of audits. This review was completed as a hybrid review and test records and review of documentation.
- 1.2. Documentation was provided by the Business Manager in paper and electronic format during our site visit. Internal Audit have reviewed evidence, and this report summarises the outcome of our assessment.

2. Conclusion and Opinion

- 2.1. We are only to provide **limited** assurance over the adequacy, application, and effectiveness of the School's financial control systems.
- 2.2. The main reasons we are unable to provide higher assurance at this stage is the need to strengthen the School's' control over expenditure and in particular adherence to the Schools Financial Regulations and the School's own Scheme of Financial Delegation and Financial procedures for purchases. Specific areas for improvement include obtaining the necessary quotations and tenders for higher value purchases and demonstrating value for money, ensuring appropriate budget holder approval in advance of purchases being made with suppliers and building appropriate separation of duties into purchasing transactions. Focus should also be on revising responsibilities around the use of the debit card and reconciliation of the bank account to ensure independent oversight of debit card transactions.
- 2.3. Given the School also currently have a deficit budget we consider taking action to improve these purchasing controls promptly is essential to help ensure strong controls over expenditure, support delivery of the recovery plan and keep the School on track to return to a balanced budget position.

3. Summary of Findings

Key Areas of Strength and Positive Compliance

- 3.1. There is a 3-year budget in place alongside supporting budget assumptions, which has been approved by Governors and submitted to the Local Authority within the required timeframe.
- 3.2. Whilst the budget is in a deficit position there is a recovery plan in place to address this, which will see the School move out of a deficit budget in the 2024/2025 financial year. A loan has been requested to support the school cashflow this academic year.
- 3.3. The School Business Manager (SBM) has implemented an additional level of challenge over spending whereby she counterchecks and signs all orders prior to the purchase being made. This is in addition to the budget holder's approval with the intention being to ensure there is available budget and also to cross check orders between departments and if similar items have been bought elsewhere to ensure these are fully used and shared where possible before further purchases are made. This has been implemented due to the School's deficit position and the need to tighten controls over spending and has been in place since September 2023.
- 3.4. The budget position is discussed monthly between the School Business Manager and the Head Teacher and there is documented evidence to support this. As well as regular discussion between the School Business Manager and the Head Teacher there is regular discussion of the financial position at both Resources Committee and the Governing Body.

- 3.5. Starters and leavers are processed accurately and on a timely basis. Payroll reports are retained electronically but there is evidence of review and discussion by both the School Business Manager and Head Teacher through monthly costing reports.
- 3.6. The School is a cashless therefore the risk of loss and misappropriation around cash handling and the associated administration has been mitigated.

Key Areas for Development

- 3.7. We have made four significant and two critical risk recommendations to help improve the key financial controls at the School, specifically relating to the following issues:
- Bank reconciliations should be completed in a timely fashion following receipt in line with the Schools Financial Procedures.
 - The current one-year School Development Plan should be extended to a three-year plan and financial costings should be included where there are no associated costs, this should be made clear so that readers are not left in doubt as to the potential financial impact of planned actions.
 - Higher value purchases over £2,000 should evidence three quotations being obtained or where exemptions apply the details of the exemption applied. Where three quotations cannot be obtained, or the lowest quotation is not chosen the reason should be clearly documented along with Governing Body approval.
 - The Head Teacher should remind all staff that purchases should be undertaken in line with the requirements of the Schools Financial Regulations.
 - The debit card should be signed in and out of the safe using a safe log.
 - The Headteacher should ensure that the debit card transactions are reconciled by someone other than a cardholder to ensure segregation of duties and independent oversight of the debit card.
 - The School Business Manager should develop a procedure, and other associated guidance for the completion of supplier creation, amendment requests and review.

F. Draft Internal Audit Report 2022/23**Children's and Education Services****School Financial Health Check: St James Primary School****Distribution - This report is confidential for the following recipients**

Name	Title
Gavin Shortall	Executive Head Teacher
Joanne Westhead	Head of School
Jess Kippen	Chair of Governors
Anne Marie Fahy	School Business Manager
Councillor Bridges	Executive Member for Children and Schools
Joanne Roney	Chief Executive
Carol Culley	Deputy Chief Executive and City Treasurer
Fiona Ledden	City Solicitor
Paul Marshall	Strategic Director, Children's and Education Services
Amanda Corcoran	Director of Education & Skills
Vandhna Kohli	Directorate Finance Lead, Children's Finance
Andrea Daubney	Strategic Head of Schools QA and SEND
Amelia Salford	External Audit (Mazars)

Report Authors

Auditor	Jayne Langley	234 5269
Lead Auditor	Emma Maddocks	234 5269
Head of Audit and Risk Management	Tom Powell	234 5273

Draft Report Issued	7 December 2023
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Final Report Issued	1 February 2024
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Executive Summary

Audit Objective	Assurance Opinion	Business Impact
To provide assurance to the Local Authority and Governing Body over the adequacy, application and effectiveness of financial control systems operating at your school.	Limited	Medium

Sub objectives that contribute to overall opinion	Assurance
Allocation of financial roles and responsibilities	Limited
Long term financial planning, budget approval and monitoring	Reasonable
Key financial reconciliations	Limited
Expenditure, specifically purchasing and payroll	Limited
Income collection and recording	Limited

Summary of Key Actions	Risk	Priority	Planned Action Date
The Scheme of Delegation and Operational Financial Procedural Manual must be reviewed and revised to reflect the new structure of the school, with appropriate delegation levels and ensuring appropriate separation of duties is built into delegations and operational arrangements.	3 Months	Critical	Implemented January 2024
Quotations should be obtained and where necessary a tendering exercise completed for purchases over £2000 in value.	3 Months	Critical	Implemented January 2024
Bank reconciliations should be brought up to date and then completed and reviewed monthly in line with agreed procedures.	3 Months	Critical	Implemented January 2024
Payroll reconciliation, monitoring and authorisation should be completed in a timely fashion on a monthly basis following	3 Months	Significant	Implemented January 2024

Summary of Key Actions	Risk	Priority	Planned Action Date
receipt of payroll documentation from the payroll provider.			
Resource implications and clear links to the budget should be built into the 5-year School Development/Strategy plan.	6 Months	Significant	30 April 2024
Staff should be reminded of the need to comply with the Schools Financial Regulations and School's own Scheme of Financial Delegation and Financial Procedures in making purchases.	6 Months	Significant	30 April 2024

Assurance Impact on Key Systems of Governance, Risk and Control		
Finance	Strategy and Planning	Resources
Information	Performance	Risk
People	Procurement	Statutory Duty

1. Audit Summary

- 1.1. The 2023/24 Internal Audit plan included an allocation of time to complete financial health checks at a sample of Local Authority maintained schools. St James C of E Primary School was selected as part of this programme of audits, due to elapsed time since the last audit review.

2. Conclusion and Opinion

- 2.1. Overall, we are only able to provide **limited** assurance over the adequacy, application and effectiveness of financial control systems operating at the school. The main reason we are unable to provide any higher assurance at this stage is that the financial procedures and Scheme of Delegation do not reflect the School's structure or practice since it federated at the beginning of 2023. Therefore, the financial transactions tested during the audit were not being approved or dealt with in line with agreed policy and delegations. We were also concerned over the lack of quotations for higher value purchases and of up-to-date bank reconciliations. We consider there is significant scope for improvement at the School following a period where there has been no Business Manager. A new School Business Manager is in post who recognises that the procedures and scheme of delegation need to be updated and the need to prioritise these updates along with ensuring key financial procedures are complied with. More detail is provided on these issues plus further significant and moderate risk recommendations in Appendix 1.

3. Summary of Findings

Key Areas of Strength and Positive Compliance

- 3.1. There is an approved budget in place, with evidence of Governor engagement in setting and approving budgets, which had been submitted to the Local Authority in line with agreed timescales.
- 3.2. There is regular reporting on budget monitoring to both the Finance Committee and the Governing Body along with ongoing Executive Head Teacher challenge and oversight.
- 3.3. The school is largely cashless, with minimal cash collection or handling and therefore the risk of loss and misappropriation of money when handling cash and the associated administration has been reduced.

Key Areas for Development

- 3.4. We have made three critical, four significant and one moderate recommendation to help improve governance, risk management and financial control at the school, specifically relating to the following issues:
 - The need to amend allocated responsibilities to staff around the key financial controls to ensure segregation of duties are in place. In particular to ensure that no one member of staff can approve, order, and pay for goods or services.

- The Scheme of Delegation and Financial Procedures needs to be reviewed and revised, to ensure appropriate allocation of roles and responsibilities for the key financial control systems now that the School is part of a Federation with an Executive Head, Head of School and shared Business Manager.
- Bank reconciliations need to be brought up to date and then completed and reviewed monthly.
- The School Strategy plan should be updated to show resource implications and have clear links to the budget for each priority.
- Staff should be reminded of the need to comply with the Schools Financial Regulations and the Scheme of Financial Delegation for all purchases.
- For all purchases over £2,000 (except where a legitimate exemption applies) three quotations should be obtained or an appropriate tendering exercise completed
- Staff should be reminded of the need to ensure a purchase requisition is completed and approved in line with the Scheme of Financial Delegation in advance of any debit card purchases being made.

G. Internal Audit Report 2023/24**Corporate Core, Human Resources Organisational Development
& Transformation (HRODT)****Gifts and Hospitality Audit**

Name	Title
Mark Bennett	Director of HRODT, Accountable Officer
Heather Graham	Strategic Head of Human Resources, Responsible Officer
Fiona Ledden	City Solicitor and Monitoring Officer
Agnes McHale	Employee Relations Manager
Councillor Akbar	Executive Member
Joanne Roney	Chief Executive
Carol Culley	Deputy Chief Executive and City Treasurer
Amelia Salford	External Audit (Mazars)

Report Authors		
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Audit and Assurance Manager	Kate Walter	0161 234 5292
Head of Audit & Risk Management	Tom Powell	0161 234 5273

Draft Report Issued	19 December 2023
Final Report Issued	22 March 2024

Executive Summary

Audit Objective	Assurance Opinion	Business Impact
To provide assurance over the controls in place to identify and monitor officer declarations in respect of gifts and hospitality.	Limited	Medium

Sub objectives that contribute to overall opinion	Assurance
Policies, procedures, and processes have been established to support the Council in recording all offers.	Reasonable
Accurate, up to date records are maintained.	Limited
Registers are regularly monitored and reviewed.	Limited
Where concerns are identified they have been appropriately reported and actioned.	Reasonable

Key Actions (Appendix 1)	Risk	Priority	Planned Action Date
A working group should be established to address the organisational culture, understanding and assurance over Gifts and Hospitality.	Critical	3 months	30 June 2024
The working group should emphasise and relaunch organisational expectations over Gifts and Hospitality in line with the Code.	Critical	3 months	n/a
The Code of Conduct should be updated in line with the necessary changes identified by the working group.	Significant	6 months	30 September 2024
Update the standard template for Gifts and Hospitality to support the recording of the recipient.	Significant	6 months	30 September 2024

Assurance Impact on Key Systems of Governance, Risk and Control		
Finance	Strategy and Planning	Resources
Information	Performance	Risk
People	Procurement	Statutory Duty

1. Audit Summary

- 1.1. The gifts and hospitality policy forms part of the Council's Code of Conduct. The acceptance of gifts and hospitality can leave the Council vulnerable to perceptions of unfairness, partiality, or even unlawful conduct. The aim of the gifts and hospitality policy is to guard against the risk of allegations of impropriety. All gifts and hospitality, whether accepted or not, are required to be recorded in a gifts register held by the Head of Service.

2. Conclusion and Opinion

- 2.1. We are only able to provide limited assurance over the controls in place to identify and monitor officer declarations in respect of gifts and hospitality. This is because:
 - A quarter of the Heads of Service contacted (5/20) did not have a gifts and hospitality register, and stated they were not aware they needed to maintain one.
 - Four Heads of Service did not provide copies of their register as requested during the audit. On escalation all four confirmed they did not have a register as they had never been offered or accepted gifts and hospitality.
 - We identified issues of non-compliance in six of the registers which were provided, which included absence of approvals, acceptance of alcohol, and absence of indicative valuations.

3. Summary of Findings

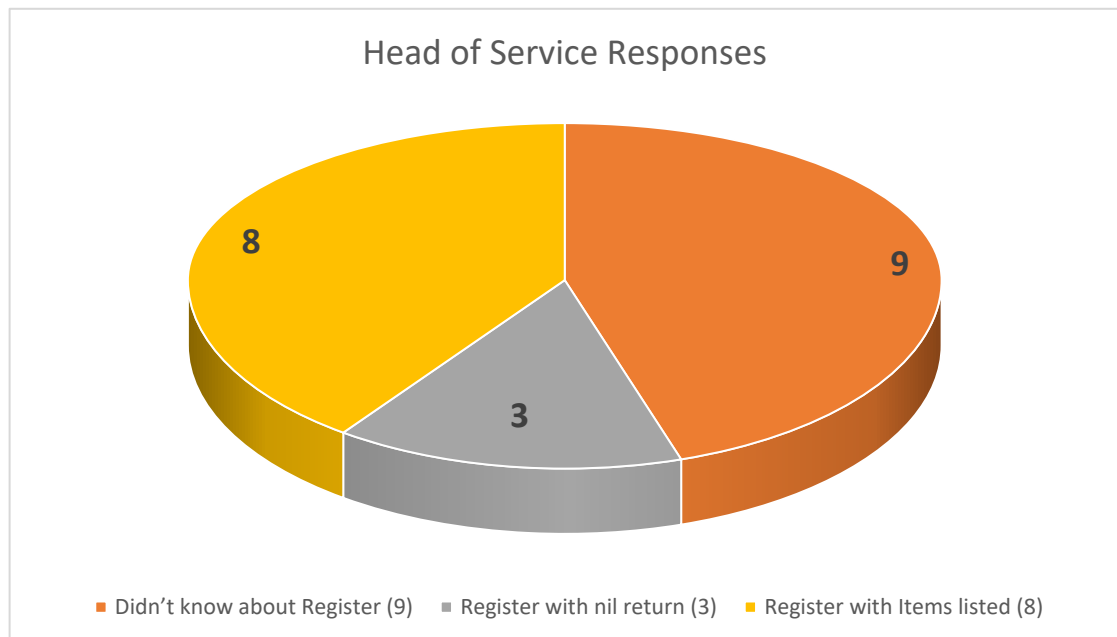
Key Areas of Strength and Positive Compliance

- 3.1. The Council's Employee Code of Conduct (the Code) covers where gifts and hospitality need to be considered, and how they should be treated, as part of the section on 'Honesty and Integrity'. The Code has been approved by Council and has been periodically updated, the last time being 15 February 2021. Heads of Service are required to approve acceptance of all gifts and hospitality, and to maintain a gifts and hospitality register of all offers. The Council's Constitution clearly sets out which roles in the Council are considered Heads of Service, so we used this to determine who was classed as a Head of Service for approval purposes.
- 3.2. There were Heads of Service within the Council who maintained gifts and hospitality registers. In some cases they recorded items which we, based on the Code, would not strictly consider necessary as they felt that where they were unsure it was better to record. There were also four Heads of Service who, when they realised they were not compliant, took proactive action and asked for Internal Audit support. As well as individual meetings and email advice, we attended a number of Departmental Management Teams to discuss the Code,

the Gifts and Hospitality register, and detailed questions on what should be declared.

Key Areas for Development

- 3.3. We contacted 20 Heads of Service (from the 34 listed in the Constitution) requesting a copy of their gifts and hospitality register, with further follow up emails after two weeks when we had not received a response. We had a variety of replies.



- 3.4. We were only able to confirm that eleven Heads of Service had established registers, with a further nine confirming that they did not.
- 3.5. There were 82 individual declarations of offers of gifts and hospitality, across 8 services. We identified a number of issues and observations in relation to these offers:
- Two were accepted but not evidenced as approved.
 - 28 were approved by managers who are not listed as Heads of Service.
 - Five were approved by the recipient of the gift/hospitality as opposed to their Head of Service or Chief Officer.
 - Four were for alcohol, approved and taken home (despite the guidance explicitly stating that acceptance of alcohol is prohibited).
 - Various offers listed welcome drinks, interval drinks, celebratory drinks, reception drinks etc. based on the information provided we were unable to determine if these were alcoholic or not.
 - Thirteen had no estimated value of gift/hospitality recorded.
 - One had not used the template register and had recorded a single line of text without date, value etc which was insufficient detail for us to form an opinion on its appropriateness.

- Four offers of hospitality accepted by the same person from the same person (with no estimated values).
 - Only three offers were recorded as having been declined (despite the guidance stating that 'As a general rule, offers of hospitality and/or gifts should be declined' and that all offers should be recorded).
- 3.6. The standard template available on the intranet for the Gifts and Hospitality register did not include a section to record the recipient of the gift/hospitality, although the Code requires this information to be recorded. As such, where the Head of Service had used the standard template, it was not always clear who benefitted from the gift or hospitality.
- 3.7. In discussions with some Heads of Service it was clear that there was a lack of training for managers to be made aware of roles and responsibilities regarding gifts and hospitality, especially when new to the role. There was also a need for clarity with regard to attendance at events and related hospitality. Several services, primarily those with a role in promoting Manchester as a cultural or sporting destination, felt that the current guidance was insufficient in respect of attendance at events for promotional or ambassadorial purposes. For example, attendance at sports events is not considered appropriate, however in one instance the hospitality accepted by an officer from a sporting club included attendance by a foreign ambassador, in another attendance at a sporting event was offered and accepted by officer involved in bringing a related international sporting event to Manchester.
- 3.8. Chief Officers are also expected to approve gifts and hospitality for Heads of Service, and to maintain associated records of this, as well as provide oversight over the registers of their Heads of Service. In line with the responses from the Heads of Service, compliance with this requirement was not as rigorous as the Code requires. One Chief Officer had received hospitality (along with one of their Heads of Service) and this had been 'approved' by the Head of Service, rather than by the Monitoring Officer as required by the Code. There was also a lack of oversight with regard to the registers, as evidenced by the lack of registers held by some Heads of Service.
- 3.9. There is an inherent weakness in the system, in that if officers do not report that they have received offers then they will not be recorded on a register. Three services submitted registers with no offers of gifts and hospitality: Highways; Planning, Building Control, and Licensing; and Childrens Commissioning. There is no way Heads of Service would be able to address this weakness if offers of gifts and hospitality are not declared.