

AUDIT COMMITTEE

Annual Governance Statement 2019/20

22 July 2020

Report of the Internal Audit and Assurance Manager

PURPOSE OF REPORT

To approve the draft Annual Governance Statement (AGS) for 2019/20 for inclusion in the Annual Statement of Accounts following a review of the Council's governance arrangements.

This report is public

RECOMMENDATIONS

- (1) **To approve the draft Annual Governance Statement (AGS) for 2019/20 and be recommended for adoption and for signing by the Chief Executive and the Leader of the Council.**

1.0 Introduction

- 1.1 The AGS is a valuable means of communication. It enables an authority to explain to the community, service users, taxpayers and other stakeholders its governance arrangements and how the controls it has in place manage risks of failure in delivering its outcomes.
- 1.2 In accordance with the Accounts and Audit Regulations 2015 the Council is required to prepare an AGS, which is published alongside the Statement of Accounts.
- 1.3 The Chartered Institute of Public Finance and Accountancy (CIPFA) and Society of Local Authority Chief Executives (SOLACE) jointly issued a Framework and guidance in relation to the AGS; 'Delivering Good Governance in Local Government'. The guidance urges local authorities to prepare a governance statement in order to report publicly on the extent to which they comply with their own code of governance on an annual basis, including how they have monitored effectiveness of their governance arrangements in the year, and on any planned changes in the coming period. The process of preparing the governance statement should itself add value to the corporate governance and internal control framework of an organisation.
- 1.4 The Framework recognises that effective governance is achieved through seven core principles;
- A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law;**
 - B. Ensuring openness and comprehensive stakeholder engagement;**
 - C. Defining outcomes in terms of sustainable economic, social, and environmental benefits;**
 - D. Determining the interventions necessary to optimise the achievement of the intended outcomes;**

- E. Developing the entity’s capacity, including the capability of its leadership and the individuals within it;**
- F. Managing risks and performance through robust internal control and strong public financial management; and**
- G. Implementing good practices in transparency, reporting, and audit to deliver effective accountability.**

2.0 Proposal Details

- 2.1 The draft AGS for 2019/20 is attached at Appendix A. Owing to the Covid-19 pandemic, the usual formulation of this document was unable to take place. However Microsoft Teams’ was used to ensure all key officers were given the opportunity to provide information and key evidence to support how the organisation has complied with the principles set out in paragraph 1.4 above during the year.
- 2.2 The timescale to produce the AGS coincides with that for the approval of the audited financial accounts. The AGS must be approved at a meeting of the Council or delegated committee, in this case, the Audit Committee.
- 2.3 The leader of the Council and the Chief Executive will be asked to sign the AGS certifying that they are aware of the governance issues within the Authority and of the measures that are needed to mitigate them.

3.0 Details of consultation

- 3.1 Members of the Executive Team and other key officers across the council have had the opportunity to participate in the formulation of this document. In addition, Service Managers have completed assurance mapping statements to support the AGS.

4.0 Options and options analysis (including risk assessment)

- 4.1 As the production of a draft AGS is a legislative requirement, no alternative options are identified.

5.0 Conclusion

- 5.1 The draft AGS and the results of the review reflect the developments and issues impacting the Council’s governance arrangements during the last twelve months. Addressing the significant issues identified in the statement will help ensure the Council maintains and improves its standards of governance in the future.

<p>CONCLUSION OF IMPACT ASSESSMENT (including Diversity, Human Rights, Community Safety, Sustainability and Rural Proofing)</p>
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<p>The report has no direct impact on the above issues.</p>

<p>FINANCIAL IMPLICATIONS</p>

<p>None arising directly from this report.</p>
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<p>OTHER RESOURCE IMPLICATIONS, SUCH AS HUMAN Resources, Information Service, Property, Open Spaces:</p>

<p>None arising directly from this report.</p>
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SECTION 151 OFFICER'S COMMENTS

The Section 151 Officer has been consulted and their comments have been incorporated.

LEGAL IMPLICATIONS

The Head of Legal Services has been consulted and their comments have been incorporated.

MONITORING OFFICER'S COMMENTS

The Monitoring Officer has been consulted and their comments have been incorporated.

BACKGROUND PAPERS

n/a

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Annual Governance Statement

2019/20

1.0 INTRODUCTION

1.1 Local authorities are statutorily required to review their governance arrangements at least once a year. Preparation and publication of an Annual Governance Statement in accordance with the CIPFA / Solace Delivering Good Governance in Local Government Framework (2016) (the Framework) fulfils this requirement. The Framework requires local authorities to be responsible for ensuring that:

- their business is conducted in accordance with all relevant laws and regulations;
- public money is safeguarded and properly accounted for; and
- resources are used economically, efficiently and effectively to achieve agreed priorities which benefit local people.

1.2 The Framework also expects that local authorities will put in place proper arrangements for the governance of their affairs which facilitate the effective exercise of functions and ensure that the responsibilities set out above are being met. Key elements of the Council's governance framework are summarised below.

The Council, Cabinet and Leader

- Provide leadership, develop strategy and set policy
- Engage with and support the Council's diverse communities and distinctive neighbourhoods to thrive and succeed

Management Team and Statutory Officers

- The Head of Paid Service is the Chief Executive who is responsible for all Council staff and leading an effective corporate management team of Chief Officers to deliver the strategies within the policy framework set by Elected Members
- The Council's Section 151 Officer is responsible for safeguarding the Council's financial position and ensuring value for money
- The Head of Legal Services is the Council's Monitoring Officer, who is responsible for ensuring legality and promoting high standards of public conduct

Decision making

- Meetings are held in public
- Agendas, minutes and decisions are recorded on the Council's website

Scrutiny and Review

- The Overview and Scrutiny Committee reviews Council policy and can scrutinise and challenge decisions
- The Budget and Performance panel reviews operational and financial performance
- The Audit Committee reviews internal control, fraud, risk management and governance

2.0 HOW WE COMPLY WITH THE CIPFA / SOLACE FRAMEWORK

2.1 Set out below is how the Council has complied with the seven core principles set out in the CIPFA / SOLACE framework during 2019/20.

PRINCIPLE A

Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law

- A Code of Conduct for both members and staff is in place
- The Council has a 'values and behaviours framework' in place
- Members values and behaviours are encompassed in the members Code of Conduct
- A register of interest policy is in place for both staff and members
- Council meeting minutes show any declarations made and declarations at meetings are also viewable on each Councillor's record on the website
- An electronic Gifts and Hospitality register is in place for both staff and Members
- There is a Standards Committee in place
- Effective counter fraud policies are in place and are monitored and reviewed annually by the Corporate Enquiry Team to ensure they are applied consistently
- A comprehensive review of the Council's Constitution was completed in 2019
- The Council has a 'Raising Concerns' Policy in place which sits with the Council's Monitoring Officer
- Annual Performance Appraisals take place
- A two stage corporate complaints procedure is in place
- Guidance procedures for external funding and accountable bodies are documented within the Financial Regulations
- The Council's 'Statement of Business Ethics' communicates commitment to ethical values to external suppliers
- The Procurement strategy has been revised to reflect Council priorities which is awaiting Council approval

- There are policies and procedures in place for dealing with unacceptable behaviours for both officers and Members
- All allegations concerning breaches of the code of conduct by members are investigated by the Monitoring Officer
- The Council has an agreed overview and scrutiny work programme
- The Council complies with CIPFA's Role of the Chief Financial Officer and the role of the Head of Audit in Local Government
- The Constitution includes terms of references, defines decision making powers and describes roles and functions
- Up-to-date job descriptions are in place for key roles, i.e. Chief Executive, Section 151 officer and the Monitoring Officer
- Training is provided for regulatory committees on a regular basis.
- Legal and financial advice is given in advance of decision making
- Compliance with specific legislation, law or guidance is documented in decision making documents
- The Council strives to comply with published advice and guidance on the publicity restrictions during the pre-election period (purdah)
- Limits of lawful activity are recognised by the ultra vires doctrine

PRINCIPLE B

Ensuring openness and comprehensive stakeholder engagement

- The Council Plan (Ambitions document/emerging priorities) is published to all staff, elected members, partners and the community
- An annual 'Narrative Report' is published and accompanies the Statement of Accounts
- The Section 151 Officer publishes annual accounts within statutory deadlines to the community to report on the organisation's activities, achievements and its financial position and performance
- The Council is compliant with the Local Government Transparency Code 2015
- An Overview and Scrutiny and Budget and Performance Panel report is published annually
- The Council publishes all key decisions on its website
- A Freedom of Information publication scheme is in place
- Standardised report pro-formas for decision making are in place and a published timetable of reporting deadlines for committees is published on-line
- The Council is committed to ensuring that appropriate consultation and engagement takes place e.g. Canal corridor development
- The Council publishes all current and closed consultations on its website
- Customer feedback forms are in place in key outlets e.g. Salt-Ayre Leisure Centre
- The Council has a Consultation Strategy 2018 – 2022 and an annual consultation plan
- Participative democracy (People's jury) is being used to inform the Council's strategy for dealing with climate change

- Cabinet has a portfolio holder assigned to overseeing the Council's approach to community engagement
- The Council has a community connector team whose role is to engage and connect with partners, communities and elected members
- Key partnerships are reviewed as and when required through the audit plan
- Internal Audit are invited to sit on project working groups to ensure key risks are identified and mitigated where possible
- The Council has several communication guidance documents in place e.g. the Intranet Policy and the Plain English and Style Guide
- The Council complies with publication dates for reports and the 'forthcoming decisions list (forward plan)
- An up-to-date stakeholder database is in place
- Robust arrangements are in place for both the shared service arrangements with Revenue and Benefits and the Corporate Enquiry Team
- The Budget and Performance Panel was fully consulted in relation to the Council's budget
- The Council's vision, strategic plans, priorities and targets are developed in consultations with the local community and other key stakeholders
- In 2018 the Council completed a resident's survey to monitor satisfaction in the local area and the Council's website includes a 'have your say section'.
- A Landlord Forum and a Council Housing Tenants forums are in place to encourage public participation

PRINCIPLE C

Defining outcomes in terms of sustainable, economic, social and environmental benefits

- The Council Plan (Ambitions document/Emerging priorities) 2018-22 was approved by Full Council in July 2018 and contains a clear statement of the council's vision
- Corporate key performance indicators (currently under review in line with new emerging priorities) are reported quarterly to Cabinet and the Budget and Performance Panel
- A 'Narrative Report' is published within the Statement of Accounts to reflect the Council's key achievements
- There are effective arrangements in place to deal with failure in service delivery via the Council's corporate complaints procedure
- The Medium-Term Financial Plan, Revenues Estimates and Capital Programme are designed to deliver the strategic priorities
- The Council has a capital programme of works
- The Council has an approved Capital Investment Strategy
- Individual capital projects are equality impact assessed
- All key decisions are required to consider fair access to services

- The development and delivery of the local plan has been subject to external consultation
- Procedures are in place to address conflicting interests e.g. the call-in procedure
- The Council has declared a climate change emergency and has committed to becoming net carbon zero by 2030. A strategy has been developed to deliver on this
- Formal decisions take into the account the environmental impact

PRINCIPLE D

Determining the interventions necessary to optimise the achievement of the intended outcomes

- Effective mechanisms are in place for documenting evidence for decisions and recording the criteria, rationale and consideration on which decisions are based
- Limits of lawful activity are recognised by the ultra vires doctrine and managers strive to use their powers under the council's scheme of delegation to the full benefit of the community
- Proper, professional advice on matters that have legal or financial implications is available and recorded well in advance of decision making
- Member and Officer briefings take place for more complex areas of decision making e.g. Canal Quarter, Eden Project and the Local Plan
- The Council's Plan and priorities document is refreshed annually and reviewed by the Cabinet with the advice of Council's Executive Team
- The Council considers public surveys, demographic information and public health reports when developing the Council Plan
- The MTFs, Revenue Estimates and Capital Programme are soundly configured to meet the requirements of the Council Plan and Ambitions document and are published annually. They are key documents for forecasting budget requirements and planning ahead
- The MTFs sets out the framework for corporately managing the Council's resources in the years ahead and an efficiency programme compliments the MTFs ensuring sustainability going forward
- Corporate Key Performance Indicators are in place and are reported quarterly to Cabinet and the Budget and Performance Panel
- A 'Narrative Report' is published within the Statement of Accounts to reflect the Council's key achievements
- The Statement of Accounts which include the Annual Governance Statement is reported to the Audit Committee
- Budgeting guidance and protocols are in place and reviewed annually by the Audit Committee
- Both Capital and Revenue bids considered 'social value'

PRINCIPLE E

Developing the entity's capacity, including the capability of its leadership and the individuals within it

- The Council is member of APSE and regularly benchmarks several key Council services e.g. Street Cleansing, Council Housing, Internal Audit, Waste Management, Pest Control and Leisure
- The Council has received both blue and green flag status for its clean beaches and parks and open spaces
- The Council has been successful in securing numerous Local Government achievement awards during 2019/20 in relation to effective service delivery e.g. Leisure, Pest Control, Home Improvement Agency, Management of AONB
- The Chief Executive and Section 151 Officer regular attend Lancashire Leaders and Lancashire Chief Finance Officer meetings
- The Chief Executive is responsible and accountable to the Authority for all aspects of operational management and has regular meetings/1-1's with the Leader, Cabinet and the Senior Leadership Team.
- In March 2020 a cross-party group was formed to provide information and seek advice regarding Covid related activities
- The Section 151 Officer is responsible to the Authority for ensuring that appropriate advice is given on all financial matters, for keeping proper financial records and accounts, and for maintaining an effective system of internal financial control
- There is an established pay and grading structure in place for employees. This has been recently reviewed and agreed by the Council
- There is a clearly defined management structure and a scheme of delegation to officers, which is underpinned by the Members' Code of Conduct and a Protocol for Officer and Member relations
- All new members receive a full corporate induction, ongoing support and role-specific training
- The Authority ensures that statutory officers have the skills, resources and support necessary to effectively perform their roles
- An induction programme is provided for all new staff and Members
- All staff have attended mandatory 'Our Values training' to ensure the Council delivers top quality services
- Human Resources Business Partners work with Service Managers to ensure adequate succession planning takes place
- Staff have had an annual performance appraisal which is linked to corporate and service priorities
- The Council has several policies and incentives to support the Health and Wellbeing agenda e.g. Agile Working, Absence Management, discounted gym membership and the Cycle to Work Scheme.

PRINCIPLE F

Managing risks and performance through robust internal control and strong financial management

- The Council refreshed its Risk Management Policy in 2019 and procured risk management software to assist with the administration of strategic and operational risk
- Information asset registers and privacy notices are now in place for most the council's service areas and are reviewed by Internal Audit as part of individual service reviews
- The Council has an Overview and Scrutiny Committee and a Budget and Performance Panel which have been set clear roles and responsibilities
- Agreed Key Performance Indicators are reported quarterly to Cabinet and the Budget and Performance Panel and a 'Narrative Report' is published within the Statement of Accounts. These are being reviewed to ensure alignment with key priorities
- There are effective mechanisms for documenting evidence for decisions and recording the criteria, rationale and considerations on which decisions are based
- There is a calendar of dates for submitting, publishing and distributing timely reports to the Council's committees
- An effective Internal Audit Service is resourced and maintained, and all Audit reviews are conducted under the Auditing Practices Board Guidelines and in line with Public Sector Internal Audit Standards (PSIAS)
- In accordance with the Accounts and Audit Regulations 2015, an annual assessment of the Council's systems of internal audit is carried out each year using the PSIAS and the checklist provided in the Local Government Application Note published by CIPFA. A recent PSIAS peer review resulted in a full compliance opinion being given
- The Head of Internal Audit and Assurance has developed a Quality Assurance Improvement Programme to ensure the continual improvement of the Internal Audit Service
- An Audit Committee is in place, which is independent of the Executive and the Overview and Scrutiny function
- The Head of Internal Audit and Assurance is a certified and chartered auditor (CIA, CMIIA) and also holds a Qualification in Internal Audit Leadership (QIAL)
- The implementation of internal audit report recommendations is monitored by the Head of Internal Audit and Assurance and the Audit Committee
- The Council has several counter-fraud policies in place which assist against fighting fraud and corruption
- The Council has a Money Laundering Policy in place which is reviewed by the Audit Committee and has recently appointed a new 'Money Laundering Reporting Officer'

- The Council's Annual Governance Statement is prepared in compliance with CIPFA's 'delivering good governance in Local Government
- The Council uses an on-line e-learning portal to promote the General Data Protection Regulations (GDPR) and information security and is mandatory for all new starters
- The Council has a designated Data Protection Officer and continues to work towards ensuring it is fully compliant with GDPR. A recent DP Audit has provided a detailed action plan of areas for improvement.
- Secure arrangements are in place for the transfer of sensitive data (SFTP and encryption tools available within Office 365)
- The Council has both a records management policy and a confidential waste policy in place
- Key performance data is reviewed for accuracy by Internal Audit as part of individual service reviews
- The Revenue and Benefit software has been upgraded to re-inforce GDPR principles and automate a deletion process
- Those making decisions are provided with information that is fit for purpose, relevant, timely and gives clear explanations of technical and financial issues and their implications
- Budget monitoring reports are issued to budget holders on a regular basis
- Registers of interests are maintained for both officers and elected Members
- The External Auditors issued an unqualified value for money conclusion for the 2019/20 financial year

PRINCIPLE G

Implementing good practices in transparency, reporting, and audit to deliver effective accountability

- The Council is compliant with the Local Government Transparency Code 2015
- A 'Narrative Report' is published within the Statement of Accounts to reflect the Council's key achievements
- The Council's website is comprehensive, accurate and user friendly
- The Council has an on-line Planning Application Policy
- Annual presentations are delivered for elected Members concerning the Council's finances as part of the production of the Revenue Estimates, the Capital Programme and the update of the MTFS
- The Council published a Funding the Future Strategy
- The Annual Governance Statement is collated by Internal Audit and is supported by relevant officers. An action plan is monitored by the Executive Team and the Audit Committee
- An effective internal audit function is resourced and maintained enabling them to deliver an annual internal audit opinion
- The Council ensures that all audit recommendations are subject to a follow-up audit ensuring that recommendations are acted upon

- The Council complies with both the Public Sector Internal Audit Standards and CIPFA's Statement on the role of the Head of Audit (2010)
- In accordance with the Audit and Account Regulations 2015, an annual assessment of the effectiveness of the internal audit function is completed annually
- The Audit Committee work programme provides the opportunity for the Head of Internal Audit and Assurance to have a private and confidential discussion with the Audit Committee Members
- The council has a RIPA Policy in place and officers who use social media to carry out surveillance have received relevant training
- Key partnerships are periodically reviewed through the Internal Audit Plan
- Arrangements for accountability and prevention of corruption when working with suppliers and partners are documented within the Council's Contract Procedure Rules

3.0 REVIEW OF EFFECTIVENESS

3.1 The Council uses a number of ways to review and assess the effectiveness of its governance arrangements. These are set out below:

Assurance from Internal and External Audit

Internal Audit Assurance

One of the key assurances the Council receives is the Internal Audit Annual Report. In this report, the Internal Audit and Assurance Manager gives an opinion on the Council's internal control, risk management and governance framework.

The 2019/20 Internal Audit Annual Report stated that whilst there are a number of audits that have still to be finalised owing to the delays caused by the Covid-19 pandemic the council has satisfactory controls in place to be able to maintain an adequate and effective internal control environment. It was reported that there were several areas where a 'limited assurance' opinion was given, however mitigating action plans and follow-up reviews have been scheduled and once the actions have been addressed it should result in substantial assurance being provided in those areas.

As in 2018/19, this year's report also referred to the concerns around risk management again. Whilst recognising that significant progress has been made during 2019 with the development and approval of a Risk Management Policy, the procurement and implementation of risk management software and the production of a strategic risk register; it was noted that owing to the Covid-19 pandemic, embedding risk management will now be further delayed. The report also stated that it is unknown what resources will be available going forward to dedicate to risk management given both the Internal Audit and Assurance Manager and the Principal Auditor have been redeployed during the Covid-10 pandemic.

External Audit Assurance

The Council's external auditor provides assurance on the accuracy of the year-end Statement of Accounts and the overall adequacy of arrangements for securing and improving value for money. In the most recent external audit report issued by Deloitte in March 2019, the auditor issued an unqualified opinion on the Council's financial statements for 2018/19 and reported the Council's Annual Governance Statement complied with the guidance issued by CIPFA / SOLACE ('Delivering Good Governance in Local Government') published in April 2016. In addition, they concluded that the Authority has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2019.

The external auditors did however make several observations as a result of their 2018/19 audit work with significant issues raised regarding property valuations and deficiencies in the financial reporting and close process. The Authority plan to address weaknesses and ensure continuous improvement is in place going forward.

A review of key performance indicators

The Council uses a number of key outcome indicators to assess the quality of governance arrangements. Performance in 2019/20 is set out in the table below.

Indicator	Performance in 2018/19
Formal reports issued by the Section 151 Officer or Monitoring Officer	No formal reports have been issued by the Section 151 Officer or the Monitoring Officer.
Number of data incidents reported to the Data Protection Officer (DPO)	16 incidents were reported to the DPO in 2019/20
Number of Data Breaches reported to the Information Commissioner's Office (ICO)	Of the 16 incidents reported to the DPA, only one incident was reported to the ICO
Outcomes from Standards Committee or Monitoring Officer investigations	3 breaches of the code of conduct were reported to the Standards Committee in 2019/20
Proven frauds carried out by councillors or members of staff	There have been no proven frauds carried out by councillors or members of staff in 2019/20
Objections received from local electors	There have been no objections to registrations received from local electors in 2019/20
Local Government Ombudsman (LGO) referrals upheld	No referrals have been upheld by the LGO or the Housing Ombudsman in 2019/20

4.0 CONCLUSION AND SIGNIFICANT GOVERNANCE ISSUES

- 4.1 Risk management and information governance were both raised in 2017/18 and 2018/19 as being significant governance issues, and whilst progress has been made over the last two years, both areas still require a significant amount of work.
- 4.2 As reported in 2018/19, there are a number of good examples across the organisation where it can be evidenced that robust risk management has been applied to its decision making process, however it is still felt that further work is still required to strengthen the reporting and documentation of this. Work completed in 2019 has included, the development and approval of a Risk Management Policy, the procurement and implementation of risk management software and the production of a strategic risk register. The next steps would have included the roll out of the policy and corporate risk management training, followed by the production of operational risk registers. However, owing to the Covid-19 pandemic it is not known what resources will be available going forward to dedicate to embedding risk management.
- 4.3 The Council works to ensure it complies with the General Data Protection Regulations which came into force on the 25 May 2018. Following a data breach in January 2017 the Council commissioned an external company; Baker Lomax Services (BLS) to undertake a review of the council's policy and procedures. An extensive action plan was formulated and since this time the Information Governance (IG) Team have struggled to keep on top of implementing the action plan with having to respond to numerous requests for assistance with essential project work across the council, in addition to a significant amount of resources on the management of the Council's Freedom of information Requests. Following discussions with the IG Manager (Data Protection Officer), it was agreed that Merseyside Internal Audit Service, who specialise in data protection work would carry out an audit to document the progress made and give an independent opinion of where the council was in relation to GDPR compliance. Whilst the original work was completed during the 2019/20, owing to the Covid-19 pandemic, the draft report has only just been received. The draft report recognised that significant work has been made in some areas, however there was still a number of areas that required immediate attention, therefore only 'limited' assurance has been provided.

5.0 MINOR GOVERNANCE ISSUES

- 5.1 Several minor governance issues have been identified during the production of this Annual Governance Statement and following a review of the minor issues raised in the 2018/19 AGS. These have been documented in an action plan which will be monitored by Internal Audit and reported to the Executive Team on a quarterly basis and the Audit Committee as part of the six-monthly progress report.

6.0 REVIEWING AND REPORTING ARRANGMENTS

- 6.1 The CIPFA/SOLACE guidance recommends that authorities should undertake annual reviews of their governance arrangements to ensure continuing compliance with best practice as set out in the framework.
- 6.2 Owing to the Covid-19 pandemic and key staff being redeployed to work in other areas, the Annual Governance Statement for 2019/20 has not been pulled together in the usual way. However, all key officers, who have the most appropriate knowledge, expertise and levels of seniority have had the opportunity to provide information and key evidence to support how the organisation has complied with the principles set out in guidance.
- 6.3 As well as demonstrating how the Council is meeting each of the principles, it is also an opportunity to identify any issues or gaps that could lead to a weaker governance structure.
- 6.4 The AGS is submitted for consideration by the Leader and Chief Executive who then sign to certify they are aware of the governance issues within the Council and of the measures that are required to improve the controls around the Council's governance framework.

7.0 CERTIFICATION

As the Leader of the Council, I am aware of the governance issues within this Authority and of the measures that are needed to improve the control environment. Overall, my assessment of the control environment as at 31st March 2020 is satisfactory.

Councillor Erica Lewis

Leader of Lancaster City Council

As the Chief Executive of the Council, I am aware of the governance issues within this Authority and of the measures that are needed to improve the control environment. Overall, my assessment of the control environment as at 31st March 2020 is satisfactory.

Kieran Keane

Chief Executive of Lancaster City Council