



## Notice of a public meeting of

### Audit and Governance Committee

<b>To:</b>	Councillors Hollyer (Chair), J Burton (Vice-Chair), Fisher, Merrett, Rose, Coles, Watson and Binney (Independent Member)
<b>Date:</b>	Monday, 17 March 2025
<b>Time:</b>	5.30 pm
<b>Venue:</b>	West Offices - Station Rise, York YO1 6GA

### AGENDA

#### 1. **Apologies for Absence**

To receive and note apologies for absence.

#### 2. **Declarations of Interest** (Pages 5 - 6)

At this point in the meeting, Members and co-opted members are asked to declare any disclosable pecuniary interest, or other registerable interest, they might have in respect of business on this agenda, if they have not already done so in advance on the Register of Interests. The disclosure must include the nature of the interest.

An interest must also be disclosed in the meeting when it becomes apparent to the member during the meeting.

*[Please see attached sheet for further guidance for Members].*

### **3. Minutes & Action Log (Pages 7 - 28)**

To approve and sign the minutes of the meeting held on 29 January 2025.

### **4. Public Participation**

At this point in the meeting members of the public who have registered to speak can do so. Members of the public may speak on agenda items or on matters within the remit of the Committee.

**Please note that our registration deadlines are set as 2 working days before the meeting, in order to facilitate the management of public participation at our meetings. The deadline for registering at this meeting is 5:00pm on 13 March 2025.**

To register to speak please visit [www.york.gov.uk/AttendCouncilMeetings](http://www.york.gov.uk/AttendCouncilMeetings) to fill in an online registration form. If you have any questions about the registration form or the meeting, please contact Democratic Services. Contact details can be found at the foot of this agenda.

### **Webcasting of Public Meetings**

Please note that, subject to available resources, this meeting will be webcast including any registered public speakers who have given their permission. The meeting can be viewed live and on demand at [www.york.gov.uk/webcasts](http://www.york.gov.uk/webcasts).

During coronavirus, we made some changes to how we ran council meetings, including facilitating remote participation by public speakers. See our updates ([www.york.gov.uk/COVIDDemocracy](http://www.york.gov.uk/COVIDDemocracy)) for more information on meetings and decisions.

### **5. Polling District and Polling Place Review (Pages 29 - 78)**

The purpose of the report is to consider and approve the final recommendations of the Review of Polling Districts and Places.

**6. York Open Data Update** (Pages 79 - 92)

This report and its annex provide an update on York Open Data which is City of York Council's Open Data platform, as requested by Members.

**7. Key Corporate Risks monitor 3** (Pages 93 - 142)

This paper presents the Audit & Governance Committee with an update on the key corporate risks (KCRs) for City of York Council (CYC), which is included at Annex A.

**8. Auditor's Annual Report & Fee Variance Letter** (Pages 143 - 186)

This report summarises the work undertaken by Forvis Mazars for the year ending 31 March 2024 as the Council's external auditors.

**9. Internal Audit Work Programme** (Pages 187 - 202)

This report seeks the committee's approval for the indicative programme of internal audit work to be undertaken in 2025/26.

**10. 2025/26 Counter Fraud Plan** (Pages 203 - 228)

This report sets out counter fraud work planned for 2025/26. It contains an updated fraud risk assessment, an assessment of counter fraud work at the council against national counter fraud strategies, and an annual counter fraud development plan and work plan.

**11. Audit and Governance Work Plan** (Pages 229 - 232)

To consider the committee's work plan.

**12. Urgent Business**

Any other business which the Chair considers urgent under the Local Government Act 1972.

Democracy Officer:

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Ta informacja może być dostarczona w twoim własnym języku. (Polish)

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For more information about any of the following please contact the Democracy Officer responsible for servicing this meeting:

- Registering to speak
- Business of the meeting
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Contact details are set out above.



### Declarations of Interest – guidance for Members

- (1) Members must consider their interests, and act according to the following:

Type of Interest	You must
Disclosable Pecuniary Interests	Disclose the interest, not participate in the discussion or vote, and leave the meeting <u>unless</u> you have a dispensation.
Other Registrable Interests (Directly Related) <b>OR</b> Non-Registrable Interests (Directly Related)	Disclose the interest; speak on the item <u>only if</u> the public are also allowed to speak, but otherwise not participate in the discussion or vote, and leave the meeting <u>unless</u> you have a dispensation.
Other Registrable Interests (Affects) <b>OR</b> Non-Registrable Interests (Affects)	Disclose the interest; remain in the meeting, participate and vote <u>unless</u> the matter affects the financial interest or well-being: (a) to a greater extent than it affects the financial interest or well-being of a majority of inhabitants of the affected ward; and (b) a reasonable member of the public knowing all the facts would believe that it would affect your view of the wider public interest. In which case, speak on the item <u>only if</u> the public are also allowed to speak, but otherwise do not participate in the discussion or vote, and leave the meeting <u>unless</u> you have a dispensation.

- (2) Disclosable pecuniary interests relate to the Member concerned or their spouse/partner.
- (3) Members in arrears of Council Tax by more than two months must not vote in decisions on, or which might affect, budget calculations,

and must disclose at the meeting that this restriction applies to them. A failure to comply with these requirements is a criminal offence under section 106 of the Local Government Finance Act 1992.

## City of York Council

## Committee Minutes

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Meeting	Audit And Governance Committee
Date	29 January 2025
Present	Councillors Hollyer (Chair), J Burton (Vice-Chair), Fisher, Merrett, Rose, Watson, Binney (Independent Member) And Whitcroft (Substitute)
In Attendance	Debbie Mitchell – Director Of Finance Mark Outterside - Director, Forvis Mazars Louise Stables - Audit Manager, Forvis Mazars Max Thomas - Director And Head Of Internal Audit, Veritau Jonathan Dodsworth - Assistant Director – Corporate Fraud Richard Smith - Deputy Head Of Internal Audit Lorraine Lunt - Information Governance And Feedback Manager/Dpo
Apologies	Councillor Coles

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The Chair thanked Cllr Mason for his time on the Committee and welcomed new Member Cllr Watson.

**51. APOLOGIES FOR ABSENCE (17:31)**

It was confirmed that apologies had been received from Cllr Coles and Cllr Whitcroft was substituting.

**52. DECLARATIONS OF INTEREST (17:32)**

Members were asked to declare any personal interests not included on the Register of Interests, any prejudicial interests or any disclosable pecuniary interests which they may have in respect of business on the agenda. None were declared.

**53. EXCLUSION OF PRESS AND PUBLIC (17:33)**

Resolved: That the press and public be excluded from the meeting during consideration of Annex 3 and 4 to Agenda Item 12 on the grounds that it contains information relating to Information relating to the financial or business affairs of any particular person (including the authority holding that information) and Annex 4 a to f to Agenda Item 13 on the grounds that it contains information relating to Information relating to any action taken or to be taken in connection with the prevention, investigation, or prosecution of crime. This information was classed as exempt under paragraph 3 of Schedule 12A to Section 100A of the Local Government Act 1972 (as revised by The Local Government (Access to Information) (Variation) Order 2006).

**54. MINUTES & ACTION LOG (17:34)**

The Committee discussed when the next review of the Constitution would come to the Committee for consideration. They also noted to request an update to actions 65, 68, and 87.

Resolved:

- i. That the minutes of the meeting held on 27 November 2024 be approved and then signed by the Chair as a correct record;
- ii. To request an update from the Monitoring Officer in relation to action 65, 68, and 87 in the action log.

**55. PUBLIC PARTICIPATION (17:38)**

It was reported that there had been no registrations to speak at the meeting under the Council's Public Participation Scheme.

**56. AUDIT COMPLETION REPORT 2023/24 (17:38)**

The Committee were joined by Mark Outterside, Director, Forvis Mazars and Louise Stables, Audit Manager, Forvis Mazars.

Mr Outterside introduced the report which provided the Committee with an update on the external audits that have been completed and those that were outstanding and currently being worked on. It was confirmed that Mazars were working on completing the whole of government report which auditors had to preform for all Local Authorities that will be submitted to Government.

The Committee considered the progress report and noted that the Council had moved from liability position on pensions to an asset position. Members enquired about amber valuation given to upcoming external audits, it was confirmed that this meant that the audit could result in a significant finding at the time of the report. It was also confirmed that issues relating to the Council's art collection being uninsured for a year had been rectified.

Resolved:

- i. Noted the matters set out in the Audit Progress Report presented by the external auditor.

Reason: To ensure the proper consideration of the progress of the external auditor in respect of the annual audit of accounts and review of the council's arrangements for ensuring value for money.

## **57. TREASURY MANAGEMENT MONITOR 3 (18:04)**

The Director of Finance introduced the report on Treasury Management 2024/25 Quarter 3 report and review of Prudential Indicators. The Committee noted no new borrowing in quarter 3 and enquired as to how the Council manages interest rates going forward and why the public loans body was not bringing down borrowing rates as quickly as banks. Officers noted they would need to review the public loans body plan, on planning around future borrowing estimates the Council had access too indicated that interest rates were expected to decline. They noted that the Council did budget for interest rate increases to ensure good budget management, but larger increases in interest rates when the Council was refinancing would be a risk.

Resolved:

- i. Noted the Treasury Management Quarter 3 Report and Review of Prudential Indicators 2024/25 at Annex 1.

Reason: That those responsible for scrutiny and governance arrangements are updated on a regular basis to ensure that those implementing policies and executing transactions have properly fulfilled their responsibilities with regard to delegation and reporting.

#### **58. TREASURY MANAGEMENT STRATEGY (18:11)**

The Director of Finance introduced the report and outlined that this report had also been to Budget Executive and that no change had been made to the strategy since the Committee considered the strategy in 2024.

Resolved:

- i. Noted the treasury management strategy statement and prudential indicators for 2025/26 to 2029/30 at annex A.

Reason: So that those responsible for scrutiny and governance arrangements are properly updated and able to fulfil their responsibilities in scrutinising the strategy and policy.

#### **59. FINAL STATEMENT OF ACCOUNTS 2023/24 (17:52)**

The Director of Finance introduced the report and confirmed that the Committee were asked to delegate to the Chair and Vice Chair the signing off the Statement of Accounts once Mazars audit work was completed. It was confirmed that sections highlighted in yellow were amended from when the Committee had previously considered the draft Statement of Accounts.

Members discussed the report and enquired about impairments and collectables and concerns about developers that go out of business and the level of risk the Council could be liable for.

Officers noted that in terms of business rates the Council doesn't set the valuation of the business but collects and returns to government who reimburse councils. In terms of specific liabilities in relation to recent examples outlined in the local press it was confirmed a briefing note would be provided to Committee members about these specific examples.

Resolved:

- i. Noted the matters set out in the Audit Completion Report presented by the external auditor in the previous agenda item and summarised in this report.

Reason: To ensure the proper consideration of the opinion and conclusions of the external auditor in respect of the annual audit of accounts and review of the council's arrangements for ensuring value for money.

- ii. Delegated authority to the Chair in consultation with the Vice Chair to approve and sign the final Statement of Accounts by resolution of this Committee in accordance with the Accounts and Audit regulations 2015 - subject to the only amendments being related to the matters outlined in the Audit Completion report.

Reason: To ensure compliance with the International Auditing Standards and other relevant legislative requirements.

- iii. Noted the draft pre-audit statement of accounts, for the financial year ended 31 March 2024.

Reason: To ensure that, in line with best practice, Members have had the opportunity to review the draft pre-audit Statement of Accounts.

## **60. AUDIT AND GOVERNANCE COMMITTEE WORK PLAN (18:12)**

The Committee considered their work plan for the 2024/25 municipal year. The chair reminded Committee members to complete the questionnaire for the Audit Committee Self-Assessment if they had not yet done so. Members noted the

current review of Scrutiny being undertaken and considered whether there would be recommendations from the review which could apply to the Audit and Governance Committee.

Resolved:

- i. Noted the Committee's work plan for the 2024/25 municipal year.
- ii. That the Chair would discuss with the Monitoring Officer about whether there would be recommendations from the Council's scrutiny review which could be considered for the Audit and Governance Committee.

Reason: To ensure the Committee maintained a programme of work.

#### **61. INTERNAL AUDIT WORK PLAN CONSULTATION (18:14)**

The Director and Head of Internal Audit at Veritau introduced the report on internal audits. He noted that a final work plan would be brought back to the Committee at its March meeting and that remained flexible and open to suggestions from the Committee. It was also confirmed that Veritau did not currently have internal audits which were being worked on which they expected to come back as low assurance.

The Committee considered the work plan and made several enquires including on highways maintenance. Members noted that the Council had a larger programme of highways maintenance than it had available funding and asked whether the Council was following best practice in this area. They were informed that internal audits had previously looked at how the Council prioritised the highways maintenance budget but that an audit of the processes and prioritisation in highways maintenance could be considered for the work plan.

Members also considered possible internal audit items including the Council's free school's meal scheme, the Council's website and open data access, and the Council's forward plan of upcoming decisions.

Resolved:



- i. To recommend that Veritau consider the possibility of inclusion in the 2025/26 internal audit work programme audits on processes and prioritisation in highways maintenance, the Council's free school's meal scheme, the Council's website and open data access, and the Council's forward plan of upcoming decisions.

Reason: Internal audit professional standards require that the views of this committee are considered when developing the internal audit work programme.

## **62. INTERNAL AUDIT & COUNTER FRAUD PROGRESS REPORT (18:29)**

Officers from Veritau introduced the report. They outlined work on the increase in right to buy applications, work with the counter fraud team and national fraud initiative work and confirmed that they had assisted the Council in exceeding its target of and recovered £244,000.

The Committee considered the report and enquired about cases of people work for multiple agencies at the same time and whether working from home had increased this. It was confirmed that Veritau had not had any of these issues come up in there work but had seen cases reported elsewhere.

the committee then considered exempt annexes 3 and 4 in private session as resolved in minute 53.

Resolved:

- i. Noted the progress made in delivering the 2024/25 internal audit work programme, and current delivery intentions over the remainder of the year;
- ii. Noted current and planned counter fraud activity.

Reason: To enable members to consider the implications of internal audit and counter fraud findings, and to review planned activity for the remainder of 2024/25.

**63. CORPORATE GOVERNANCE REPORT (18:42)**

The Information Governance and Feedback Manager/DPO introduced the report providing the Committee with an update on the corporate governance team performance on areas including Information Commissioners Office (ICO) cases, Local Government and Social Care Ombudsman (LGSCO) and Housing Ombudsman Service (HOS) cases, HOS complaint handling code assessment, and Investigatory Powers Commissioner (IPCO) inspection including Audit and Governance Committee's "fit for purpose" review of the covert surveillance policy and procedures and data report.

The committee discussed a range of complaints and requests for information that the Council received. They enquired as to whether any of the complainants might be interested in raising concerns at the Committee. Officers confirmed that anyone could register to speak at the Committee, however, when handling FOI's or EIA's as well as other cases there are legal processes to follow, and the Council must follow these processes.

the committee considered exempt annexes 4a to 4f in private session as resolved in minute 53.

Resolved:

- i. Noted the performance details contained in this report and provide any comments or feedback.

Reason: So that Members are provided with details and current performance from the Corporate Governance Team.

- ii. Noted the details from the updates contained in this report and provide any comments or feedback.

Reason: So that Members are provided with updates from the areas of responsibility from the Corporate Governance Team.

- iii. Noted the outcomes of the IPCO inspection and conduct the required the "fit for purpose" review of the covert surveillance policy and procedures and data report.

Reason: So that Members are provided with the IPCO inspection report and findings and can conduct their “fit for purpose” review

Cllr Hollyer, Chair

[The meeting started at 5.30 pm and finished at 7.32 pm].

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### Audit and Governance Committee Action Log

Action Number	Date of Meeting	Title	Action	Action Owner	Status/ Outcome	To be completed by	Completed
16	19/07/23	Work Plan	To inform the Monitoring Officer of any areas of the Constitution Committee Members would specifically like reviewing, to include, Access to Information (Appendix 7), particularly around Members rights to information, the Scheme of Delegation (Appendix 1) and Public Participation (Appendix 8).	Committee Members	Ongoing as part of the Constitution review	Ongoing	No
31	08/11/23	Corporate Governance Performance Report	Officers worked with the Business Intelligence Team to manage the corporate performance reports that were published on the council's York open data platform. The Chair agreed to consult with the Business Intelligence Team to see if the data published could be consolidated to enable a more user friendly system and report back to Committee	Chair/Ian Cunningham	Officers and the Chair to meet to discuss. This has been added to the work plan for 26 March 2025	26/03/25	No
59	22/05/24	Auditor's Annual Report 2021/22 and 2022/23	Mazars to liaise with the Director of Finance regarding the inclusion of a timeline within the 2023/24 audit and the preventions in place to deter recommendations remaining as outstanding year on year.	Mazar/Debbie Mitchell	This will be included in the 23/24 final accounts report scheduled for January.	29/01/25	No
64	31/07/24	Draft Statement of Accounts	1. Update the terminology used in Annex A, A brief explanation on the constituent parts of the Annual Financial Report, to include the Mayor of York and North Yorkshire office 2. Consider including an explanatory note that described how many of the authority's other employees received a salary more than £50,000 due to the annual pay award.	Helen Malam/Debbie Mitchell	These updates will be made for 2024/25 accounts	30/06/25	No

65	31/07/24	Response to the LGA Assurance Report	That Members feedback be considered, which included: · enhancing the member portal to include further data on council services and improved guidance on raising concerns · strengthening the pastoral care available in West Offices. · receiving feedback on the overall induction program from all Members. · Strengthening the sanctions imposed on any councillor who did not obey the Code of Conduct. · receiving periodical feedback from councillors and officers to promote good behaviour and culture across the council	Lindsay Tomlinson	The member induction programme has been handed over to Democratic Services to take forward. A report will be brought to the Committee on member induction and training programme.	Ongoing	Yes
66	31/07/24	Audit and Government Committee Review of Effectiveness	That a self-assessment review of the committee's effectiveness be undertaken and that the process be considered by the Director of Governance and Head of Internal Audit with an update being received at a future committee meeting.	Bryn Roberts/Max Thomas	Questionnaire to go out in November, and results to be reported in January 2025.	29/01/25	No
68	08/08/24	Report on the extension and subsequent termination of the Early Intervention and Prevention Contract with the Salvation Army	That the Director of Governance commission an internal audit investigation of the council's contract management provision, following discussion with the Chair and Vice-Chair on the observations identified at the meeting on 8 August 2024 and ensuring the process followed to the point of cessation of the Salvation Army contract was included in the review.	Bryn Roberts/Chair/Vice-Chair	Fieldwork has been completed, with initial findings shared with the service. A draft report is currently being prepared. We expect this to be issued in February, and for the audit to be finalised before the end of March.	29/01/25	No

69	08/08/24	Report on the extension and subsequent termination of the Early Intervention and Prevention Contract with the Salvation Army	That the appropriate method of presenting key waiver details to the committee be considered by the Director of Governance	Bryn Roberts	To be reported in 2025	29/01/25	No
74	04/09/24	Corporate Governance Team Report	1.That an update on the repeated themes published within FOIs/EIRs and 2.the covert surveillance policy be included within the Corporate Governance report on 29 January 2025.	Lorraine Lunt	1.depending on date of next CGT report, either to be included in the report or sooner via email to all Committee 2.This was provided to committee on 29 January 2025 This has been scheduled into the workplan for 29 January 2025.	1. TBH 2. 29/01/2025	1. No 2. Yes
80	04/09/24	Corporate Governance Team Report	To expand on the internal governance management arrangements, as highlighted within annex 1, and provide a note to Members that recognises and differentiates between councillors and officers.	Bryn Roberts/Claire Foale		29/01/25	No
81	04/09/24	Monitors 1 & 2 2024/25 - Key Corporate Risks	That an analysis of each individual KCR be provided within future monitor reports starting with KCR 1 and invite the risk owner to attend that Audit and Governance Committee to assist with the conversation	Helen Malam	An analysis of KCR 1 will come to the committee at Monitor 3 in March 2025	29/01/25	No

82	04/09/24	Monitors 1 & 2 2024/25 - Key Corporate Risks	<ul style="list-style-type: none"> <li>· To ensure the relevant partners, including Tees, Esk and Wear Valleys NHS Foundation Trust, were included within KCR 3, Effective and Strong Partnerships.</li> <li>· To highlight a variety of community engagement groups within KCR 9, Communities.</li> </ul> <p>To consider:</p> <ul style="list-style-type: none"> <li>· including housing in KCR 4, Changing Demographics</li> <li>· the future risks following adoption, or the possibility of judicial challenge in KCR 8, Local Plan.</li> <li>· the gross likelihood and risk owners of KCR 11, External Market Conditions</li> <li>· including disorder in KCR 12, Major incidents</li> </ul>	Helen Malam	These updates will be made in the KCR Monitor 3 update.	29/01/25	No
83	14/10/24	Report of the Monitoring Officer on suggested Constitutional changes.	That all Honorary Aldermen and Alderwomen be informed annually on the dates of Full Council.	Rob Flintoft	Dates to be issued following approval of the 2025/26 corporate calendar at Full Council	29/01/25	No
84	27/11/24	Audit and Counter Fraud Progress Report	Regarding Annex 5 - Section 106 agreements - To provide further information on what proportion of total monies was reflected on EXECOM.	Max Thomas (Veritau)			No
85	27/11/24	Audit and Counter Fraud Progress Report	Regarding Annex 8, the Health and Safety internal audit report actions, Members to receive assurance from Veritau and CYC officers that the actions were being tracked and implemented	Max Thomas (Veritau)			No
86	27/11/24	External Audit Plan (Audit Strategy Memorandum) 2023/24	Future reports to contain a detailed definition of the roles of the audit team	Mark Outterside (Forvis Mazars)			No



87	27/11/24	Process for the Appointment of an Independent Member of the Audit and Governance Committee	That officers consider rationalising parts of the essential and desirable requirements in the role specification to ensure the role was as open and appealing as possible.	Lindsay Tomlinson		31/12/24	No
88	27/11/24	Report on Suggested Constitutional Changes - Health and Wellbeing Board	That the proposed changes to the Health and Wellbeing Board Terms of Reference be endorsed and remitted to the next ordinary meeting of Full Council for approval.	Bryn Roberts		27/03/25	No
89	27/11/24	Polling District and Polling Places Review	To note the observations made at the meeting and delay the start time by a week and the consultation period be extended throughout January 2025.	Lindsay Tomlinson/Emma Calvert		29/01/24	No
90	29/01/25	Statement of Accounts 2023/24	Delegated authority to the Chair in consultation with the Vice Chair to approve and sign the final Statement of Accounts by resolution of this Committee in accordance with the Accounts and Audit regulations 2015 - subject to the only amendments being related to the matters outlined in the Audit Completion report.	Debbie Mitchell / Cllrs Hollyer and Burton		28/02/25	No
91	29/01/25	Statement of Accounts 2023/24	To request a briefing note be shared with the Committee on business rates collection in relation to recent business closures.	Debbie Mitchell	briefing note circulated	11/02/25	yes
92	29/01/25	Scrutiny Review	That the Chair would discuss with the Monitoring Officer about whether there would be recommendations from the Council's scrutiny review which could be considered for the Audit and Governance Committee.	Cllr Hollyer and Bryn Roberts			No

### Audit and Governance Committee Completed Actions for 2024

Action Number	Date of Meeting	Title	Action	Action Owner	Status/ Outcome	Completed by	Completed
51	28/02/24	Update on Action Plan - No Purchase Order No Pay	Consider when an appropriate time would be for the Committee to receive an update report.	Chair and Helen Malam	Report was received at the A&G meeting on 27 November 2024	27/11/24	Yes
73	04/09/24	Minutes and Action Log	Subject to receiving confirmation from Mr Leigh that he had resigned from the Committee, the recruitment process for a new Independent Member to be considered by the committee.	Bryn Roberts/Lindsay Tomlinson	An update was brought to the November meeting.	27/11/24	Yes
67	31/07/24	Annual Report of the Head of Internal Audit and Counter Fraud Annual Report	That officers verify to Members if prosecution cases linked to the misuse of residential parking permits by occupants of holiday lets was shared with the planning enforcement team.	Max Thomas	The counter fraud team have not historically shared details of parking investigations with the planning enforcement team, however following the increase of work in this area we recognise the importance of doing so. We have recently discussed information sharing arrangements with the team and are in the process of sharing relevant details of investigations from 1 April 2023 to date that have identified parking permit misuse by the owners of holiday lets. This information may lead to action being taken by the planning enforcement team, in particular where neighbouring properties are experiencing noise, disturbance, and parking issues due to behaviour of holiday let guests.	27/11/24	Yes

79	04/09/24	Report of the Monitoring Officer on suggested Constitutional Changes	That the delayed timelines and the process undertaken to finalising Appendix 3 for endorsement to Full Council be raised and discussed at Group Leaders on 3 October 2024.	Bryn Roberts	Amendments considered and agreed by A&G on 14 October 2024; to be presented to Council on 21 November 2024.	14/10/24	Yes
78	04/09/24	Report of the Monitoring Officer on suggested Constitutional Changes	That arrangements be made to remove the Deputy Leader report from the Council Procedure Rules and the Director of Governance and Monitoring Officer remit that amendment only to the meeting of Full Council on 19 September 2024 for approval	Bryn Roberts	Report has been submitted to council	19-Sep-24	Yes
77	04/09/24	Report of the Monitoring Officer on suggested Constitutional Changes	That an extraordinary Audit and Governance Committee be arranged in consultation with the Chair, Vice Chair and Director of Governance to consider the submissions received regarding the proposed changes to Appendix 3, Council Procedure Rules, and invite a representative from each Group to the meeting to reflect their perspective, ahead of onward endorsement to the meeting of Full Council on 21 November 2024.	Bryn Roberts/Chair/Vice-Chair/Louise Cook	Meeting has been arranged for 14 October 2024 and Cllr Warters and Cllr Steward have been invited to attend.	18-Sep-24	Yes
76	04/09/24	Report of the Monitoring Officer on suggested Constitutional Changes	That political groups be given the opportunity to consider the proposed changes in the clean version of Appendix 3, Council Procedure Rules and provide their submissions to the Director of Governance and Monitoring Officer by 27 September 2024.	Bryn Roberts	Completed - Email had been sent	27-Sep	Yes

75	04/09/24	External Auditor Verbal Update	Officers contact the council's representative on the North Yorkshire Pension Fund Local Pension Board to seek their assistance in trying to resolve the delay in receiving assurances from the North Yorkshire Pension Fund.	Debbie Mitchell/Mark Outterside	Completed, an email had been sent to Cllr Rowley	19-Sep-24	Yes
72	08/08/24	Audit and Governance Work Plan 2024/25	That the work plan be revised to include the update on the Constitution Review on 4 September 2024.	Louise Cook	Completed	Louise Cook 16/08/24	Yes
71	08/08/24	Report of the Monitoring Officer on suggested Constitutional Changes	That paragraph 4.2, particularly the point regarding the Lord Mayor being granted a casting vote when they are no longer a Councillor, be reconsidered by the Director of Governance.	Bryn Roberts	Update provided at the meeting on 4 September	04/09/24	Yes
70	08/11/2023, 08/08/24, 4/09/24	Report of the Monitoring Officer on suggested Constitutional Changes	That the cross party constitution working group consider the Constitutional changes for onward endorsement by the Audit and Governance Committee and then Full Council.	Bryn Roberts	This is ongoing and all political groups have been given the opportunity to comment on the Council Procedure Rule changes, Appendix 3. The next update will be provided to A&G on 27 November 2024.	27/11/24	Yes

63	31/07/24	Draft Statement of Accounts	Provide a narrative to Committee Members on: •The higher depreciation charges (£1.1m) within the Housing Revenue Account (HRA). •The variations between the income and net expenditure total figures across 22/23 and 23/24 in the Comprehensive Income and Expenditure Statement. •The miscellaneous amounts set aside from the General Fund balances in earmarked reserves. •The deployment of the Dedicated Schools Grant receivable for 2023/24, particularly the carry forward of £6.639m within the individual schools budget.	Helen Malam/ Debbie Mitchell	Email sent to members on 22nd August 2024	Helen Malam 22/08/2024	Yes
62	31/07/24	Public Participation	Officers to provide a response to the concerns raised regarding a recent published officer decision notice regarding York Station Gateway	Democracy Officer	Completed. A response had been received from the Director of Environment, Transport and Planning and sent to the public participant and Members	Louise Cook 08/08/2024	Yes
61	22/05/24	Work Plan	A report of the Director of Governance and Monitoring Officer requires scheduling into the work plan and is to include the governance concerns raised by the Independent Person.	Bryn Roberts	Those elements of concern which referred to constitutional matters will now be brought to the Constitution Working Group for consideration.	Bryn Roberts 24/07/2024	Yes
60	22/05/24	Work Plan	The Director of Governance and Monitoring Officer to consider how the general election will impact the work plan whilst ensuring the agenda for the committee meetings scheduled on 9 and 31 July remained substantial.	Bryn Roberts	Work Plan updated at the 9 July Cmt meeting	09-Jul-24	Yes
58	22/05/24	Counter Fraud Framework Report	Email Members more details on the courses/eLearning that were delivered to staff to raise the profile of fraud and the risks around it.	Max Thomas	Email sent to Committee Members on 26 June	Max Thomas 26/06/2024	Yes

56	28/02/24	Work Plan	Consider the timeframes required to produce the revised Salvation Army report and suggest a suitable meeting date.	Bryn Roberts, Chair and Vice Chair	Completed - arranged to take place on 22 May 2024	Bryn Roberts	Yes
55	28/02/24	Update on the Review of the Constitution	Ahead of the A&G meeting where the Constitution will be presented, the Constitution Working Group to consider the most appropriate way to circulate to Committee Members the changes and outstanding points.	Bryn Roberts, Constitution Working Group	The Constitution has been circulated and will be considered by A&G on 8 August	08/08/2024	Yes
54	28/02/24	Early Intervention and Prevention of Rough sleeping	That Members raise any specific matters within the report to the Director of Governance and Monitoring Officer.	Committee Members	Due to staff vacancies and staff absence, the work on NPONP is taking longer than hoped. However, we're working to get an update to Members in November 2024 and action the supplier comms asap.	Committee Members 10/05/2024	Yes
50	28/02/24	Update on Action Plan - No Purchase Order No Pay	That communication to all suppliers be issued as soon as possible and that officers liaise with the Council Management Team and Executive Member for Finance to consider the barriers and ways to improve.	Helen Malam	Communication has now been issued.	18/11/24	Yes
48	31/01/24	Work Plan	That the workplan be populated to include the 2024/25 finance reports.	Debbie Mitchell		Helen Malam 12/03/2024	Yes
47	31/01/24	Treasury Management Training	The treasury management training recording would be circulated around committee members.	Louise Cook	Completed	Louise Cook 2/2/24	Yes
46	31/01/24	Statement of Accounts and Work Plan	That the committee receives a summary of all the assets the council owns and officers consider the best way for this to be reviewed.	Helen Malam/Bryn Roberts	Details have been emailed to Members	Helen Malam 30/07/24	Yes
45	31/01/24	Key Corporate Risks	1) The major metric risk definition used in the gross impact score for KCR 1, Financial Pressures be reconsidered. 2) The original risk scores could be included above the matrix that categorises the KCRs according to their net risk evaluation.	Helen Malam	This will come as part of the KCR monitor 4 update	09/07/24	Yes

44	31/01/24	Key Corporate Risks	Officers to consider if there were any key corporate risks associated with accessing and utilizing additional resources through the York and North Yorkshire Combined Authority.	Helen Malam	This will come as part of the KCR monitor 4 update	09/07/24	Yes
43	31/01/24	Key Corporate Risks	The officers working on the Local Plan be asked to provide an update on the risks to committee members.	Helen Malam	This will come as part of the KCR monitor 4 update	09/07/24	Yes

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<b>Meeting:</b>	Audit and Governance Committee
<b>Meeting date:</b>	17 March 2025
<b>Report of:</b>	Bryn Roberts, Director of Governance
<b>Portfolio of:</b>	Cllr Claire Douglas, Leader of the Council and Executive Member for Policy, Strategy and Partnerships

## **Audit and Governance Committee Report: Review of Polling Districts and Polling Places**

### **Subject of Report**

1. The purpose of the report is to consider and approve the final recommendations of the Review of Polling Districts and Places.
2. The Representation of the People Act 1983 places a duty on the Council to divide the authority area into polling districts and to designate a polling place for each polling district for the purpose of holding elections.
3. The council must review polling districts and polling places at least every five years.

### **Policy Basis**

4. The outcome of the review will be to:
  - Improve the way the council and its partners work together to deliver better services
  - Improve our focus on the needs of customers and residents in designing and providing services

## Recommendations and Reasons

5. Audit and Governance Committee is recommended to:

- (i) Agree the final recommendations to the polling places and districts as set out in Annex 1 until the next statutory review, or until it is superseded by any subsequent review of any polling place or district.
- (ii) Publish the revised electoral register on 1 May 2025. *(Where the ERO has decided to revise their register by republishing it to incorporate the changes, the law requires that they publish a notice 14 calendar days before the publication of the revised version of the register in a local newspaper, at their office and at some other conspicuous place or places in the area.)*
- (iii) Delegate to the Chief Operating Officer, in their capacity as the Council's Returning, the power to make urgent changes to the polling scheme during a statutory election period, where time does not permit a report to be presented to the Audit and Governance Committee. Where such urgent changes are proposed, the Chair and Vice Chair of the Committee will be consulted, along with the relevant ward councillors. This will ensure that polling arrangements in the City remain fit for purpose for each election called.

Reason: To comply with statutory requirements and to give better flexibility with making decisions regarding polling places between statutory reviews.

## Background

6. The following rules must be adhered to when designating polling districts and polling places:

- each parish in England and community in Wales must be a separate polling district, unless there is a good reason for this to not be the case.
- a polling place must be designated for each polling district, unless the district is so small or remote that it doesn't matter where the polling station is.

- the polling place must be in the district, unless there's a good reason to put it outside the district (for example, if there's no accessible polling place in the district).
  - the polling place must be small enough so that electors in different parts of the district can easily find it.
7. The following definitions may be helpful when reading the report and Appendices:
- “Polling districts” are geographical electoral areas into which wards and constituencies may be sub-divided.
  - “Polling places” are the buildings or areas designated by the council where electors in a polling district go to vote in person.
  - “Polling stations” are the number of issuing desks in the building or area that is the designated polling place.
8. At the meeting on 27 November 2024 the Audit and Governance Committee approved the commencement of a Polling District and Polling Place Review. This report sets out the responses received and the final recommendations to Polling Districts and Polling Places.
9. **Delegated authority for the Chief Operating Officer**  
In addition to conducting the review, this report seeks delegated authority to enable the Chief Operating Officer, in their capacity as the Council’s Returning Officer, to make urgent changes to polling places, if necessary, to ensure that polling arrangements in the City remain fit for purpose for each election called. This delegation is sought for any review outside of a statutory review, for example, if a polling place became inaccessible at short notice before an election.

## Consultation Analysis

10. The consultation in respect of the Polling Districts and Places Review was carried out between 5 December and 31 January 2025. Comments and representations received are set out in annex 2. The review was conducted in accordance with the Electoral Commission’s guidance on conducting such reviews.
11. To ensure a wide circulation of the consultation, it was made available on the Council’s website, paper copies were distributed, it was communicated via social media and several consultees

were directly informed.

12. The consultation was also translated into a British Sign Language video and an Easy Read document.
13. During the consultation period, a number of representations were received made up as follows:

<b>Responder type</b>	<b>Number of responses</b>
Voter / elector	53
Councillor	48
Other	4

14. A polling station accessibility audit took place during the May 2024 elections, conducted by Presiding Officers appointed at each station. This audit has been taken into consideration alongside the consultation responses when preparing the revised schedule of polling places. A summary of the audit can be found at annex 3.
15. Officers have undertaken visits to proposed revised polling stations, to ensure that they are accessible and suitable for electors and polling station staff.

## **Risks and Mitigations**

16. Failure to undertake the review would represent a risk to the authority as the review is a statutory requirement.

## **Implications**

**Financial** – the review incurred costs of £769.50 for the production of British Sign Language video and £250.00 for the Easy Read translation. If implemented as recommended, it is likely that the review will result in reduced costs for the delivery of elections.

**Human Resources** – None directly arising from this report.

**Equalities** – The Council's Returning Officer has a duty to ensure that polling places are reasonably accessible. So far as is reasonable and practicable, the polling places that have been designated are accessible to electors with disabilities as required by legislation.

**Legal** - In accordance with S18A-E of the Representation of the People Act 1983, local authorities must undertake a review of all polling districts and polling places used for parliamentary elections every five years. The current compulsory review period began on 1<sup>st</sup> October 2024 and ended on 31 January 2025.

**Crime and Disorder, Information Technology and Property** – None directly arising from this report.

## Wards Impacted

17. All wards are involved in the review process.

## Contact details

18. For further information please contact the authors of this Report.

## Joint Authors

<b>Name:</b>	Emma Calvert
<b>Job Title:</b>	Electoral Services Manager
<b>Name:</b>	Lindsay Tomlinson
<b>Job Title:</b>	Head of Democratic Governance
<b>Service Area:</b>	Democratic Governance
<b>Report approved:</b>	Yes
<b>Date:</b>	07.03.25

## Background papers

- Electoral Commission Guidance:  
[Reviews of polling districts, polling places and polling stations | Electoral Commission](#)

## Annexes

1. Final recommendations
2. Comments and representations received
3. Accessibility audit summary
4. Detailed list of polling places

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Ward		Acomb				
Parliamentary Constituency		York Central				
Polling District Code	Parish Name (if any)	Polling Place	Accessible?	Number of Polling station voters	Initial recommendations	Final recommendations to polling districts, polling places and polling stations
AA		Holy Redeemer Church	Yes	1795	No change to polling place	No change to polling place, change to boundaries, see below
AB		Lidgett Methodist Church Hall	Yes	1498	No change to polling place	No change to polling place, change to boundaries, see below
AC		Carr Junior School	Yes	2000	No change to polling place	No change to polling place, change to boundaries, see below
AD		The Gateway Centre	Yes	1250	No change to polling place	No change to polling place, change to boundaries, see below

### Final recommendations

Move 24A, 118 and 120 Beckfield Lane from AB into AC

Move 1, 3, 5, 7 Beckfield Place from AC into AD

Move the street of Danesgate and 79-101 Danebury Drive from AC into AD

Move 155,157 & 159 Boroughbridge Road from AB into AA

Ward		Bishopthorpe				
Parliamentary Constituency		York Outer				
Polling District Code	Parish Name (if any)	Polling Place	Accessible?	Number of Polling station voters	Initial recommendations	Final recommendations to polling districts, polling places and polling stations
YAA	Acaster Malbis	Acaster Malbis Memorial Hall	Yes	601	No changes to polling place	No change
YAB	Bishopthorpe 2	Bishopthorpe Village Hall	Yes	2416	No changes to polling place	No change

#### Initial and final recommendations

Remove the number 2 from the parish name of Bishopthorpe



Ward		Clifton				
Parliamentary Constituency		York Central				
Polling District Code	Parish Name (if any)	Polling Place	Accessible?	Number of Polling station voters	Initial recommendations	Final recommendations to polling districts, polling places and polling stations
BA		Burton Green School	Yes	1192	No changes to polling place	No change
BB		St. Luke's Church Hall	Yes	1719	No changes to polling place	No change
BC		St. Joseph's Church Hall	Yes	1315	No changes to polling place	No change
BD		James Hall, Clifton Parish Church	Yes	1035	<i>Change polling place to St. Josephs</i>	<i>Change polling place to Clifton Community Hall</i>
BE		Clifton Methodist Church	Yes	1603	No changes to polling place	No change

#### Initial recommendation

Due to existing polling districts (in Rawcliffe and Clifton without ward) that vote at James Hall, Clifton Parish Church being in York Outer Constituency the recommendation is polling district BD votes at St. Joseph's Church Hall

#### Final recommendation

BD – change polling place to Clifton Community Hall, Evelyn Crescent, Clifton, York YO30 6DX

<b>Ward</b>		<b>Copmanthorpe</b>				
<b>Parliamentary Constituency</b>		<b>York Outer</b>				
<b>Polling District Code</b>	<b>Parish Name (if any)</b>	<b>Polling Place</b>	<b>Accessible?</b>	<b>Number of Polling station voters</b>	<b>Initial recommendations</b>	<b>Final recommendations to polling districts, polling places and polling stations</b>
YBA	Copmanthorpe 2	St. Giles Centre	Yes	3001	No changes to polling place	No change

**Initial and final recommendations**

Remove the number 2 from the parish name of Copmanthorpe

Ward		Dringhouses and Woodthorpe				
Parliamentary Constituency		York Outer				
Polling District Code	Parish Name (if any)	Polling Place	Accessible?	Number of Polling station voters	Initial recommendations	Final recommendations to polling districts, polling places and polling stations
CA		St. Edward The Confessor Community Hall	Yes	3022	No changes to polling place	No change to polling place, change to boundaries, see below
CB		West Thorpe Methodist Church	Yes	1757	No changes to polling place	No change
CC		Moor Lane Youth Centre	Yes	1484	No changes to polling place	No change
CD		Woodthorpe Primary School	Yes	1751	No changes to polling place	<i>Move CD to polling place Moor Lane Youth Centre</i>

### Final recommendations

Move CD to Moor Lane Youth Centre

Merge CC and CD

Move 60 Ryecroft Avenue from CC into CD

<b>Ward</b>		<b>Fishergate</b>				
<b>Parliamentary Constituency</b>		<b>York Central</b>				
<b>Polling District Code</b>	<b>Parish Name (if any)</b>	<b>Polling Place</b>	<b>Accessible?</b>	<b>Number of Polling station voters</b>	<b>Initial recommendations</b>	<b>Final recommendations to polling districts, polling places and polling stations</b>
DA		St. Lawrence's CE Primary School	Yes	2218	No changes to polling place	No change
DB		Christian Science Church	Yes	2280	<i>Replace existing ramp</i>	No change
DC		St. Oswald's Church Hall	Yes	1940	No changes to polling place	No change

#### **Initial recommendation**

Christian Science Church polling place has a temporary ramp which was reported as a trip hazard, recommendation is to provide a suitable ramp to the main entrance.

#### **Final Recommendation**

Ensure there is a suitable ramp provided at Christian Science Church polling place for election day

Ward		Fulford and Heslington				
Parliamentary Constituency		York Outer				
Polling District Code	Parish Name (if any)	Polling Place	Accessible?	Number of Polling station voters	Initial recommendations	Final recommendations to polling districts, polling places and polling stations
YCA	Fulford	Fulford Social Hall	Yes	2420	No changes to polling place	No change
YCB	Heslington	Heslington Village Meeting Room	Yes	445	No changes to polling place	No change
YCC		St. Oswald's Church Hall	Yes	399	<i>Move polling district to Heslington Village Meeting Room</i>	<i>Move polling district to Fulford Social Hall</i>

#### Initial recommendation

Due to existing polling district code YCC moving from York Central to York Outer Constituency recommendation is this polling district votes at Heslington Village Meeting Room.

#### Final recommendation

Move YCC to Fulford Social Hall

<b>Ward</b>		<b>Guildhall</b>				
<b>Parliamentary Constituency</b>		<b>York Central</b>				
<b>Polling District Code</b>	<b>Parish Name (if any)</b>	<b>Polling Place</b>	<b>Accessible?</b>	<b>Number of Polling station voters</b>	<b>Initial recommendations</b>	<b>Final recommendations to polling districts, polling places and polling stations</b>
EA		St. Thomas With St. Maurice Church Hall	Yes	3123	No changes to polling place	No change
EB		Theatre @ 41	Yes	1267	No changes to polling place	No change
EC		St. Olave's Church Hall	Yes	753	No changes to polling place	No change
ED		York Unitarian Chapel	Yes	1499	No changes to polling place	No change
EE		The National Centre for Early Music	Yes	3397	No changes to polling place	No change

#### **Final recommendation**

Move Moatside Court from ED to EB

Move 41-59 (odds only) Lord Mayor's Walk from ED to EB

Ward		Haxby and Wigginton				
Parliamentary Constituency		York Outer				
Polling District Code	Parish Name (if any)	Polling Place	Accessible?	Number of Polling station voters	Initial recommendations	Final recommendations to polling districts, polling places and polling stations
YDA	Wigginton	The Old School	Yes	2543	No changes to polling place	No change
YDB	<i>North Ward Parish of Haxby</i>	The Memorial Hall	Yes	1256	No changes to polling place	No change
YDC	<i>East Ward Parish of Haxby</i>	Scout Hut	Yes	1754	No changes to polling place	No change
YDD	<i>Central Ward Parish of Haxby</i>	St. Margaret Clitherow Church	Yes	1541	No changes to polling place	No change
YDE	<i>South West Ward of Parish of Haxby</i>	St. Margaret Clitherow Church	Yes	1441	No changes to polling place	No change

#### Initial and final recommendations

Administrative change – Parish references amended to reflect parish wards: East Ward of Haxby Parish, Central Ward of Haxby Parish, South West Ward of Haxby Parish and North Ward of Haxby Parish

Ward		Heworth				
Parliamentary Constituency		York Central				
Polling District Code	Parish Name (if any)	Polling Place	Accessible?	Number of Polling station voters	Initial recommendations	Final recommendations to polling districts, polling places and polling stations
FA		Bell Farm Social Hall	Yes	1384	<i>Change polling place and district for Pinsent Court and Redgrave Close to St. Wulstan's Church</i>	No change to polling place, <i>change to boundaries, see below</i>
FB		The Church Room St. Paulinus Church	Yes	1045	No changes to polling place	No change
FC		St. Wulstan's Church	Yes	1423	No changes to polling place	No change to polling place, <i>change to boundaries, see below</i>
FD		Holy Trinity Church Hall	Yes	1361	No changes to polling place	No change
FE		Oak Room, The Avenues	Yes	2498	No changes to polling place	No change
FF		The Centre @ Burnholme	Yes	745	No changes to polling place	No change to polling place, <i>change to boundaries, see below</i>
FG		St. Aelred's Community Centre	Yes	1260	No changes to polling place	No change to polling place, <i>change to boundaries, see below</i>

### Initial recommendations

Change polling place and district for Pinsent Court and Redgrave Close to St. Wulstan's Church

### Final recommendations

Move 40 - 50 (evens) and 45 - 51 (odds) Bad Bargain Lane from FF to FG

Move Pinsent Court and Redgrave Close from FA to FC



Ward		Heworth Without				
Parliamentary Constituency		York Outer				
Polling District Code	Parish Name (if any)	Polling Place	Accessible?	Number of Polling station voters	Initial recommendations	Final recommendations to polling districts, polling places and polling stations
YFA		Christ Church Centre	Yes	1124	No changes to polling place	No change
YFB	Heworth Without 2	Heworth Without Community Centre	Yes	1606	No changes to polling place	No change
YFC		The Centre @ Burnholme	Yes	304	<i>Move polling district to Heworth Without Community Centre</i>	<i>Move polling district to Heworth Without Community Centre</i>

### Initial and final recommendations

Due to existing polling district code YFC moving from York Central to York Outer Constituency recommendation is this polling district votes at Heworth Without Community Centre.

Remove the number 2 from the Parish of Heworth Without

Ward		Holgate				
Parliamentary Constituency		York Central				
Polling District Code	Parish Name (if any)	Polling Place	Accessible?	Number of Polling station voters	Initial recommendations	Final recommendations to polling districts, polling places and polling stations
GA		Poppleton Road Memorial Hall	Yes	2230	No changes to polling place	No change to polling place, <i>change to boundaries, see below</i>
GB		Holgate Methodist Church Hall	Yes	1958	No changes to polling place	No change
GC		Our Lady Queen of Martyrs RC Primary School Annex	<i>No</i>	<i>1874</i>	<i>An alternative polling place is required</i>	<i>New polling place York Railway Institute Club, Hamilton Drive, York YO24 4NX</i>
GD		York Spiritualist Centre	Yes	812	No changes to polling place	No change
GE		St. Barnabas Church	<i>No</i>	<i>2074</i>	<i>A ramp is required to make this polling place accessible</i>	No change

### Initial recommendations

The polling station at Our Lady Queen of Martyrs RC Primary School Annex polling place is located on an upper floor. Only wheelchair access is before 6.30pm when caretaker makes alternative access available via back door

St. Barnabas Church has no level access, so a ramp is required

### Final recommendations

Move 34 Grantham Drive from GA to GB

Move Renshaw Gardens, Damson Close and Peppercorn Close from GB to GA

Move Robin Grove, Barbara Grove and 13-41 (odds only) Hamilton Drive East from GD to GC No change

New polling place for GC - York Railway Institute Club, Hamilton Drive, York YO24 4NX

Ensure existing ramp is used at St. Barnabas Church on election day

Ward		Hull Road				
Parliamentary Constituency		York Central				
Polling District Code	Parish Name (if any)	Polling Place	Accessible?	Number of Polling station voters	Initial recommendations	Final recommendations to polling districts, polling places and polling stations
HA		St. Hilda's Church	Yes	1865	No changes to polling place	No change
HB		Cornerstone	Yes	2232	No changes to polling place	No change
HC		Children's Centre	Yes	1260	No changes to polling place	No change
HD		Archbishop Holgate's School	Yes	1241	No changes to polling place	No change
HE	Heslington	Vanbrugh College	Yes	777	No changes to polling place	No change
HF	Heslington	Law And Sociology Lecture Theatre	Yes	1176	No changes to polling place	No change
HG	Heslington	Heslington Village Meeting Room	Yes	600	No changes to polling place	<i>Move and merge polling district to Vanbrugh College</i>

#### Final recommendation

Move polling district HG to Vanbrugh College

Merge HE and HG

Ward		Huntington and New Earswick				
Parliamentary Constituency		York Outer				
Polling District Code	Parish Name (if any)	Polling Place	Accessible?	Number of Polling station voters	Initial recommendations	Final recommendations to polling districts, polling places and polling stations
YGA	<i>Huntington</i>	Huntington Community Centre	Yes	2370	No changes to polling place	No change
YGB	<i>Huntington</i>	Orchard Park Community Centre	Yes	1586	No changes to polling place <i>Merge polling district code YGB with YGC</i>	<i>Merge polling district code YGB with YGC</i>
YGC	<i>Huntington</i>	Orchard Park Community Centre	Yes	2952	No changes to polling place <i>Merge polling district code YGC with YGB</i>	<i>Merge polling district code YGB with YGC</i>
YGD	New Earswick	New Earswick Folk Hall	Yes	1897	No changes to polling place	No change

#### Initial recommendations

Merge polling district codes YGB and YGC  
Review polling districts for Huntington Parish

#### Final recommendations

Merge polling district codes YGB and YGC

Ward		Micklegate				
Parliamentary Constituency		York Central				
Polling District Code	Parish Name (if any)	Polling Place	Accessible?	Number of Polling station voters	Initial recommendations	Final recommendations to polling districts, polling places and polling stations
JA		Priory Street Centre	Yes	1516	No changes to polling place	No change
JB		Clements Hall	Yes	1523	No changes to polling place	No change
JC		English Martyrs Church Hall	Yes	1093	No changes to polling place	No change
JD		Southlands Methodist Church Schoolroom	Yes	2526	No changes to polling place	No change
JE		St. Chad's Church Hall	Yes	3154	No changes to polling place	No change

Ward		Osballdwick and Derwent				
Parliamentary Constituency		York Outer				
Polling District Code	Parish Name (if any)	Polling Place	Accessible?	Number of Polling station voters	Initial recommendations	Final recommendations to polling districts, polling places and polling stations
<i><b>YHA</b></i>	Osballdwick	Osballdwick Sports Club	Yes	1936	No changes to polling place	No change
<i><b>YHA1</b></i>	Osballdwick	Super Sustainable Centre	Yes	815	No changes to polling place	No change
<i><b>YHA2</b></i>	Osballdwick	Heworth Without Community Centre	Yes	198	No changes to polling place	<i><b>Merge YHA2 with YHA1 and move polling place to YHA1</b></i>
YHB	Murton	St. James's Church	Yes	498	No changes to polling place	No change
YHC	Holtby	Holtby Village Hall	Yes	139	No changes to polling place	No change
YHD	Dunnington	The Reading Room	Yes	2377	No changes to polling place	No change
YHE	Kexby and Scoreby	The Reading Room	Yes	174	No changes to polling place	No change

### Initial recommendations

Review the split of Polling Districts YHA

### Final recommendation

Merge YHA1 with YHA2 and use Super Sustainable Centre as the polling place

Ward		Rawcliffe and Clifton without				
Parliamentary Constituency		York Outer				
Polling District Code	Parish Name (if any)	Polling Place	Accessible?	Number of Polling station voters	Initial recommendations	Final recommendations to polling districts, polling places and polling stations
YKA	Rawcliffe	Clifton Moor Community Centre	Yes	1752	No changes to polling place	No change to polling place, change to boundaries, see below
YKB	Rawcliffe	Clifton With Rawcliffe Primary School	Yes	2766	No changes to polling place	No change
YKC	Clifton Without	Sea Scout Headquarters	Yes	1935	No changes to polling place	No change
YKD	Clifton Without	Explore Clifton Library Learning Centre	Yes	2208	No changes to polling place	Polling place address change only
YKE		James Hall, Clifton Parish Church	Yes	199	No changes to polling place. <i>Merge polling district code YKE with YKF</i>	<i>Merge with YKF and move polling place to Explore Clifton Library Learning Centre</i>
YKF		James Hall, Clifton Parish Church	Yes	101	No changes to polling place. <i>Merge polling district code YKF with YKE</i>	<i>Merge with YKE and move polling place to Explore Clifton Library Learning Centre</i>

### Initial recommendations

Merge polling district codes YKE and YKF

Note - Sea Scout Headquarters ramp reported to be a trip hazard and needs replacing

### Final recommendations

Explore Clifton Library Learning Centre, address change to Rawcliffe Drive, York YO30 6NS

Move Armstrong Way, Cobham Way, Didsbury Close from YKA to YKB

Merge polling district codes YKE and YKF and move polling place to Explore Clifton Library Learning Centre

Ward		Rural West York				
Parliamentary Constituency		York Outer				
Polling District Code	Parish Name (if any)	Polling Place	Accessible?	Number of Polling station voters	Initial recommendations	Final recommendations to polling districts, polling places and polling stations
YJA	Askham Bryan	Askham Bryan Village Hall	Yes	312	No changes to polling place	No change
YJB	Askham Richard	Askham Richard Village Hall	Yes	154	No changes to polling place	No change
YJC	<i>Parish of Rufforth with Knapton - Knapton Ward</i>	The Knapton Lion - Mobile Unit situated in Car Park	Yes	276	<i>To look for an alternative permanent polling place</i>	No change
YJD	<i>Parish of Rufforth with Knapton - Rufforth Ward</i>	Rufforth Village Institute	Yes	490	No changes to polling place	No change
YJE	Hessay	Hessay Methodist Church School Room	Yes	191	No changes to polling place	No change
YJF	Upper Poppleton	All Saints Church Hall	Yes	1589	No changes to polling place	No change
YJG	Nether Poppleton	The Tithe Barn	Yes	1555	No changes to polling place	No change
YJH	Skelton	Skelton Village Hall	Yes	1229	No changes to polling place	No change

### Initial recommendations

The mobile unit situated in the Knapton Car Park is not recommended, to look for an alternative venue Administration change – parish references to be amended to reflect ward names, Knapton ward of Rufforth with Knapton Parish and Rufforth ward of Rufforth with Knapton Parish

### Final recommendations

Administrative change – parish references to be amended to reflect ward names, Knapton ward of Rufforth with Knapton Parish and Rufforth



ward of Rufforth with Knapton Parish

Retain the mobile unit in the Knapton Lion car park. No other alternatives could be found that was easily accessible to voters in Knapton

Ward		Strensall				
Parliamentary Constituency		York Outer				
Polling District Code	Parish Name (if any)	Polling Place	Accessible?	Number of Polling station voters	Initial recommendations	Final recommendations to polling districts, polling places and polling stations
YLA	Stockton on the Forest	Stockton on the Forest Village Hall	Yes	1955	No changes to polling place	No change
YLB	Earswick	Earswick Village Hall	Yes	645	No changes to polling place	No change
YLC	Strensall with Towthorpe	Strensall And Towthorpe Village Hall	Yes	1382	No changes to polling place <i>Merge this polling district code with YLD</i>	<i>Merge this polling district code with YLD</i>
YLD	Strensall with Towthorpe	Strensall And Towthorpe Village Hall	Yes	2914	No changes to polling place <i>Merge this polling district code with YLC</i>	<i>Merge this polling district code with YLC</i>

#### Initial and final recommendation

Merge polling district codes YLC and YLD



Ward		Westfield				
Parliamentary Constituency		York Central				
Polling District Code	Parish Name (if any)	Polling Place	Accessible?	Number of Polling station voters	Initial recommendations	Final recommendations to polling districts, polling places and polling stations
KA		The Place	Yes	1290	No changes to polling place	No change, <a href="#">change to boundaries, see below</a>
KB		Acomb Parish Church Hall	Yes	1991	No changes to polling place	No change, <a href="#">change to boundaries, see below</a>
KC		Westfield Community Primary School	Yes	560	No changes to polling place	No change
KD		Community Room Energise	Yes	1656	No changes to polling place	No change
KE		Hob Moor Children's Centre	Yes	1517	No changes to polling place	No change
KF		Foxwood Community Centre	Yes	2677	No changes to polling place	No change

### Final recommendations

Move 1-92 and 93-115 (odd only) Ridgeway from KB to KA

Move 20-142 (evens only) Wetherby Road from KB to KA

Move 1-16 Rylatt Place from KB to KA

<b>Ward</b>		<b>Wheldrake</b>				
<b>Parliamentary Constituency</b>		<b>York Outer</b>				
<b>Polling District Code</b>	<b>Parish Name (if any)</b>	<b>Polling Place</b>	<b>Accessible?</b>	<b>Number of Polling station voters</b>	<b>Initial recommendations</b>	<b>Final recommendations to polling districts, polling places and polling stations</b>
YMA	Naburn	Naburn Village Hall	Yes	384	No changes to polling place	No change
YMB	Deighton	Westergate House (Deighton)	Yes	212	No changes to polling place	No change
YMC	Wheldrake 2	White Rose House	Yes	1545	No changes to polling place	No change
YMD	Elvington	Elvington Village Hall	Yes	954	No changes to polling place	No change

#### **Initial and final recommendation**

Remove the number 2 from the Parish of Wheldrake

**Annex 2**
**CGR required for changes** = requires Parish boundary changes which can only be changed by a CGR

No.	Responder type	Response method	Ward	Specific polling district, polling place or polling station	Satisfied with <u>current</u> arrangements (online responses only)	Comment	Final recommendation for the report
1	Voter / elector	Online form	Acomb	Acomb	Very satisfied		No change
2	Voter / elector	Online form	Acomb	The Gateway Centre Acomb	Satisfied	The white lines on the steps outside the centre could do with repainting to make them more visible. Alternative - Acomb Parish Church Hall. It has better parking, and a more convenient location as I live in Beckfield Lane.	No change, white lines will be repainted
3	Councillor	Email	Acomb	AA & AC		Boroughbridge Road current split between adjacent 133 and 155 should split after 159 at the junction	Move 155,157 & 159 Boroughbridge Road from AB into AA
4	Councillor	Email	Acomb	AB & AC		Split the polling districts on junctions i.e. before 24A Beckfield Lane not between adjacent 24A and 24; and before 112, not between adjacent 118 and 120.	Move 24A, 118 and 120 Beckfield Lane from AB into AC
5	Councillor	Email	Acomb	AC		Is there is no way to find a Beckfield Lane area polling station	No change, this is a residential area and no venue suitable
6	Councillor	Email	Acomb	AC & AD		Beckfield Place is oddly split so that only 1/3/5/7 are in a separate polling district and I'd suggest changing that boundary so that the neighbours are all in the same polling district.	Move 1, 3, 5, 7 Beckfield Place from AC into AD
7	Councillor	Email	Acomb	AC & AD		Danebury Drive is oddly split so between adjacent 77/79 and should be split after 101 at the junction, and I would also suggest moving Danebury Court and 90-128 Danebury Drive and 20-74 Woodlea Avenue from AC to AD, which helps balance polling district numbers better and also splits Woodlea Ave neighbours more cleanly/sensibly.	Move the street of Danesgate and 79-101 Danebury Drive from AC into AD
8	Councillor	Email	Bishopthorpe	All		At the very southern tip of the village proper there are a cluster of buildings that are in the next polling district (perhaps is caused by a parish boundary?)	No change - CGR required for changes
9	Local councillor	Online form	Bishopthorpe	Bishopthorpe and Acaster Malbis	Very satisfied	Both polling stations are in the right place and offer all the services needed parking, toilets etc	No change
10	Voter / elector	Online form	Bishopthorpe	Bishopthorpe Village Hall	Satisfied	Methodist Church Hall	No change
11	Voter / elector	Online form	Clifton	BD	Very satisfied	Many elderly residents in YO30 6SA (Ouse Lea) would have to go much further and probably would not be able to vote (no direct bus to my knowledge). It is strange the properties at city end of Shipton road are not part of York inner (and thus vote in the closer by Clifton Methodist church if we have to move from current location). We very much are part of the Clifton community.	move polling place to Clifton Community Hall, centre and better access
12	Voter / elector	Online form	Clifton	BD: James Hall, Clifton Parish Church	Very satisfied	Strongly disagree with the proposal to change the polling place to St Joseph's. For many, this change will significantly add to the distance needed to travel to vote, and likely cause needless confusion with the local electorate. The rationale given for the change is a trivial admin benefit which should not be placed ahead of the needs of voters. See comments above. Strongly disagree with the proposed change.	move polling place to Clifton Community Hall, central and better access
13	Poll Clerk	Online form	Clifton	Burton Green School	Dissatisfied	requires a mechanism to hold open the door for wheelchair access	Noted, will provide a door stop and/or ring bell
14	Voter / elector	Online form	Clifton	St Joseph's Catholic Church, Burdyke Ave / Sutton Way	Dissatisfied	Nowhere available close by to park a bicycle securely whilst voting. A staff member offered to hold it for me as there was nothing to lock it to close by. Car parking must be difficult too. Alternative Community Hall on Evelyn Crescent.	No change
15	Voter / elector	Online form	Copmanthorpe	Copmanthorpe	Satisfied	Methodist Church or Howell Hall	No change
16	Voter / elector	Online form	Copmanthorpe	Copmanthorpe	Very satisfied		No change
17	Voter / elector	Online form	Copmanthorpe	sat Giles, Copmanthorpe	Very satisfied	Copmanthorpe Methodist Church	No change
18	Councillor	Email	Dringhouses and Woodthorpe	CC & CD		A boundary separates adjacent properties on Ryecroft Avenue - 60 and 62 instead of at the junction between 58 and 60? Leave Arundel Grove in CD as nearer to station. Leave Ullswater in CC as nearer the station.	Move 60 Ryecroft Avenue into CD Polling district
19	Voter / elector	Online form	Dringhouses and Woodthorpe	Woodthorpe	Very satisfied		No change
20	Voter / elector	Online form	Dringhouses and Woodthorpe	CD	Very dissatisfied		Move place to Moor Lane Youth Centre

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21	Local councillor	Online form	Dringhouses and Woodthorpe	CD Woodthorpe Primary School	Very dissatisfied	The use of Woodthorpe Primary School as a polling station necessitates a whole-school closure, which is far from ideal. Alternative St James the Deacon Church Hall on Sherringham Drive is a potential alternative venue. It is currently located in the CC polling district, but polling district CD could be expanded to include the following streets - Carrfield, Deepdale, Sherringham Drive, Allendale, Sandmartin Court, Heron Avenue and Rycroft Avenue (numbers 2 to 60 and 1 to 39).	Move place to Moor Lane Youth Centre
22	Voter / elector	Online form	Dringhouses and Woodthorpe	Dringhouses	Very satisfied	Dringhouses school.	No change
23	Organisation	Email	Dringhouses and Woodthorpe	CD		<p>I understand that the review of polling districts and polling places has commenced. With this in mind I am writing to formally request a review of the use of Woodthorpe Primary School as a polling station for future elections. While I understand the importance of providing accessible voting locations, I believe that holding the election at a school presents significant challenges that outweigh the benefits. Below are the key reasons for my request:</p> <p>1.Impact on Education: The use of the school as a polling station would disrupt the regular educational schedule. Our school is a vital environment for both learning and wellbeing, closing the school will have a negative impact on students.</p> <p>2.Impact on Working Families: For many working parents, the closure of the school on polling days presents a significant logistical challenge. Families often rely on schools as a safe place for their children while they are at work. The closure of the school will force parents to make changes to childcare arrangements, which can be especially difficult for low-income families or those with inflexible work schedules as this often means taking unpaid leave.</p> <p>3.Financial Impact on the School: Woodthorpe Primary School loses income when used as a polling station as we cannot operate our Nursery or breakfast/after school clubs. The closure of the school during polling day negatively impacts the school's budget, which in turn can affect resources and services available to students and their families.</p> <p>In light of these concerns, I request that Woodthorpe Primary school is not used as a polling station for future elections. I understand the need for accessible voting locations, but I believe that the negative impact on education, working families, and the school's finances should be considered before making this decision. I urge you to explore alternative venues, such as St James the Deacon Church Hall just 500m from the school, that will minimize disruption and provide a better solution for the community, students, and their families.</p>	Move place to Moor Lane Youth Centre
24	Voter / elector	Online form	Fishergate	Fishergate	Very satisfied		No change
25	Voter / elector	Online form	Fishergate	Kilburn Rd (DB)	Satisfied		No change
26	Voter / elector	Online form	Fulford and Heslington	YCC	Very satisfied	Voting should not be moved to Heslington, which is considerably further away from the YCC area.	Move YCC polling district to Fulford Social Hall polling place
27	Voter / elector	Online form	Fulford and Heslington	Fulford	Very satisfied		No change
28	Voter / elector	Online form	Fulford and Heslington	Fulford	Very satisfied		No change
29	Voter / elector	Online form	Fulford and Heslington	Fulford Social Hall	Very satisfied		No change
30	Councillor	Email	Fulford and Heslington	YCA		If it's possible to split Fulford in half (between north and south), with a separate polling station for the latter, I think it would be a clearly preferable outcome for the residents.	No suitable building in the south of the parish
31	Councillor	Email	Fulford and Heslington	YCA & YCC		Fulford & Heslington ward – generally weird, because of the split between YCC and YCA and the lack of split at the beck/Thornton Road, which as discussed above I'd love to see fixed (but appreciate has its challenges)	Move YCC polling district to Fulford Social Hall polling place
32	Councillor	Email	Fulford and Heslington	YCA & YCC		If parish boundaries need to have a split, and I'm not entirely certain that this is true in every instance, then I understand how this can complicate some areas. The eventual CGR can look at them. If not, I would suggest merging YCC/YCA in Fulford see above and YFC/YFB in Heworth Without	Move YCC polling district to Fulford Social Hall polling place

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33	Councillor	Email	Fulford and Heslington	YCC		I personally do not think it makes any sense at all for the Fulford YCC district to vote in Heslington. It requires a long walk, and the two communities are separated by a high speed road and effective countryside. Grants Avenue for instance is <300m from Fulford Social Hall and ~1700m from the Heslington location. The nearest point to Heslington is still closer to the Fulford site. I think this is only considered because Germany Beck and Fordlands Road areas have no closer venue, and my recommendation would be to amend that issue if at all possible, but in absence of that keep Fulford grouped as one polling district or at least keep them using their local community venue instead of Heslington.	Move YCC polling district to Fulford Social Hall polling place
34	Voter / elector	Online form	Fulford and Heslington	YCC	Very satisfied	I live on the Germany Beck development, which is not yet complete. I would like to know if the proposed change to our polling place accounts for the fact that there will be many more houses in the area over the next few years and hence the increase in voters? Is the proposal suitable for the future population and not just the current population?	Move YCC polling district to Fulford Social Hall polling place Future electorates have been considered in this report
35	Voter / elector	Online form	Fulford and Heslington	YCC	Satisfied	Fulford Social Hall much closer than Heslington Village Hall	Move YCC polling district to Fulford Social Hall polling place
36	Voter / elector	Online form	Fulford and Heslington	YCC	Very dissatisfied	There is no bus route to Heslington from Fulford where I live. It would be VERY difficult for me to get there. Please think of elderly people who would struggle. Alternative The current one - St Oswald's	Move YCC polling district to Fulford Social Hall polling place
37	Voter / elector	Online form	Fulford and Heslington	YCC	Very dissatisfied	It makes no sense for people in YCC to travel all the way to Heslington to vote when there are other polling stations so near. Now that the polling district is in the same ward and constituency as YCA, the two should be merged and both vote at the same location. Alternative Fulford Social Club	Move YCC polling district to Fulford Social Hall polling place
38	Councillor	Email	Guildhall	EB & ED		I don't understand why Moatside Court is in ED not EB or EC? The rest makes broad sense, though EA is very large population-wise and will be even bigger with the extra new houses?	Move Moatside Court to EB
39	Voter / elector	Online form	Guildhall	Guildhall. St Olave's Church Hall	Very dissatisfied	St Olave's CH is well over a half mile walk from Portland Street, off Gillygate. St Thomas' or Theatre @41 must be closer! Alternative Art Gallery	No change. Art Gallery isn't suitable for a polling place
40	Voter / elector	Online form	Guildhall	National Centre for Early Music	Very dissatisfied	I'm visually impaired and the floor is in a terrible state. I appreciate that you can't change historic flags, but it was much easier to use when the polling station was at St Nick's Environment Centre	No change, St Nicks is not central to polling district and NCEM is fully accessible, better signage to be used to the correct entrance
41	Councillor	Email	Haxby and Wigginton	All		Potentially caused by parish boundaries or might be map drawing glitches, but are confusing: Green Dike is split between 7 and 9 instead of before 1, Barley View is split between 1 and 3 instead of before 1, Westfield Road is split between 1 and 3 instead of before 1, Moor Lane is split between 3 and 5 instead of at The Village, Windsor Drive is split before 112 and 179 instead of after 118/185 at the end of the road, and I'm not sure why Drylands Close is YDC instead of YDB?	No change - CGR required for changes
42	Voter / elector	Online form	Haxby and Wigginton	Wigginton	Satisfied	Community Centre	No change
43	Councillor	Email	Haxby and Wigginton	YDD & YDE		I support keeping YDD/YDE in H&W as separate polling districts using the same station these are warded parish areas so need to be separate.	No change
44	Councillor	Email	Heworth	FF & FG		Bad Bargain Lane splits between adjacent 43 and 45 instead of after 51 at the junction, and sizes of districts vary, but otherwise makes sense to me.	Move 40 - 50 (evens) and 45 - 51 (odds) Bad Bargain Lane from FF to FG
45	Voter / elector	Online form	Heworth	Heworth	Satisfied		No change
46	Voter / elector	Online form	Heworth	Heworth t Wulfstans (St. Wulstan's Church)	Very satisfied		No change
47	Voter / elector	Online form	Heworth	tang hall	Satisfied		No change
48	Councillor	Email	Heworth Without	All		Heworth Without ward – actual nightmare that cut through numerous houses, presumably solely from nonsensical and outdated parish boundaries, i.e. Bad Bargain Lane splits in the middle of a house, Burnholme Ave split in the middle of a house, Whitby Ave and Whitby Drive and Algarth Road and Algarth Rise and Sandstock Road Stockton Lane all go through houses	No change (properties in question have been checked and all in the correct polling district/Parish) CGR required for Parish boundary changes
49	Councillor	Email	Heworth Without	All		The population sizes are stilted towards YFB. So, if viable, I'd suggest moving: 127 and 226 Stockton Lane moving from YFB to YFA, Sandstock Road, Algarth Rise and Algarth Road moving from YFB to YFA, Whitby Avenue and Whitby Drive moving from YFB to YFA, 17-25 and 20-38 Burnholme Avenue moving from YFC to YFB, and 115-153 Bad Bargain Lane moving from YFB to YFC (or merge the two).	Move place for YFC to Heworth Without Community Centre CGR required for changes

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50	Voter / elector	Online form	Heworth without	Heworth without	Neither satisfied nor dissatisfied		No change
51	Voter / elector	Online form	Heworth Without	Heworth Without	Very satisfied	Parking available and disabled access	No change
52	Councillor	Email	Heworth Without	YFA and YFB		PD reflect the old York and Ryedale boundaries. As such on certain streets – Whitby Avenue, Whitby Drive, Algarth Road, Algarth Rise, Sandstock Road the street is split along strange non existent diagonal lines. In the case of the latter two - cul de sacs of 8 houses each are split across two polling districts. I would suggest a more sensible line is drawn	No change - CGR required for changes
53	Voter / elector	Online form	Heworth without	Heworth without	Neither satisfied nor dissatisfied	Use postal vote	No change
54	Councillor	Email	Holgate	GA & GB		34 Grantham Drive is the only house on the street marked as GA not GB, and if not just a map drawing error seems sensible to fix	Move 34 Grantham Drive from GA to GB
55	Councillor	Email	Holgate	GA & GB		The entire Renshaw Gardens area including Damson Close, Peppercorn Close etc is right next to the polling station of GA and should be part of GA with their neighbours instead of GB.	Move Renshaw Gardens, Damson Close and Peppercorn Close from GB to GA
56	Councillor	Email	Holgate	GB & GC		150-218 Hamilton Drive, Nursery Drive and Carrick Gardens feel unusual separated from their neighbourhood in GB instead of GC.	New polling place York Railway Institute Club, Hamilton Drive, York YO24 4NX
57	Voter/elector	Email	Holgate	GC		I note that an alternative polling station is required in place of the station which hitherto has been at the primary school on Hamilton Drive. Would it be feasible to use the Railway Institute Sports Ground on Hamilton Drive	New polling place York Railway Institute Club, Hamilton Drive, York YO24 4NX
58	Voter / elector	Online form	Holgate	GC		When placed within the site of a school it should be more obviously advertised. There should also be more "polling station this way" signs further out to act as reminders.	New polling place York Railway Institute Club, Hamilton Drive, York YO24 4NX
59	Councillor	Email	Holgate	GC & GD		13-41 Hamilton Drive East, Robin Grove and Barbara Grove feel very strange in GD instead of GC, and in reverse it's odd that 133 Holgate Road up to Chancery Rise are in GC instead of GD, so I'd swap them over.	Move Robin Grove, Barbara Grove and (odds) 13-41 Hamilton Drive East to GC
60	Voter / elector	Online form	Holgate	GC Holgate - Our Ladies Queen of Martyrs	Dissatisfied	For people living in Murray Street (and possibly also Linley, Beech Ave, Hill Street etc) - if OLQM is going, it would be much more convenient to allow people in these streets to vote at Holgate Methodist Hall. Would one possibility be to expand existing polling stations to absorb those going to OLQM? Alternative for much of the area Holgate Methodists Church if it was allowed to expand.	New polling place York Railway Institute Club, Hamilton Drive, York YO24 4NX
61	Voter / elector	Online form	Holgate	Holgate	Satisfied		No change
62	Voter / elector	Online form	Holgate	Holgate Methodist Church	Very satisfied		No change
63	Voter / elector	Online form	Holgate	Wilton Rise	Satisfied	St Paul's Church	No change
64	Voter / elector	Online form	Holgate	York Spiritualist Centre	Very satisfied		No change
65	Councillor	Email	Hull Road	HG		Holmefield Lane area (HG, Hull Road) residents could vote in the existing Vanbrugh College station. In the former this actually means they don't have to travel as far, and in the latter this would mean that Cherry Tree Cottages, Spring Barn Cottage, Eden's Cottage and Sycamore Cottage (next door neighbours split over two districts) would vote in the same location, and all university campus accommodation would be voting on campus, so it is much more consistent.	Move HG from Heslington Village Meeting Room to move to Vanbrugh College
66	Chair of a venue	Online form	Huntington and New Earswick	Huntington Community Centre	Satisfied		No change
67	Councillor	Email	Huntington and New Earswick	YGB & YGC		I'd suggest 150-168 New Land moves from YGC to YGB, so that the split is at a junction and numbers work. I'd also move Saddlers Close, Forge Close, and Jockey Lane from YGC to YGB for neighbourhood grouping and numbers too, and then merging Vangarde into Monks Cross makes perfect sense so I'd suggest moving south east of New Lane into YGB too. (In reality I think east of New Lane should be its own polling district, but only once there are more houses in it to add to the few at Hopgrove and Brewery Cottages etc)	Merge polling districts YGB & YGC
68	Councillor	Email	Huntington and New Earswick	YGB & YGC		I recommend keeping YGB and YGC as separate districts	Merge polling districts YGB & YGC. The large electorate will be split by stations at the venue and not polling districts



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69	Councillor	Email	Huntington and New Earswick	YGD		The current boundary between Huntington vs New Earswick also means that 26-28 Station Avenue is the other side of the boundary Parish boundary from its neighbours and ditto in reverse with West Huntington Hall area.	No change - CGR required for changes
70	Voter / elector	Online form	Micklegate	Clements Hall	Very satisfied		No change
71	Voter / elector	Online form	Micklegate	Priory Street, Micklegate ward	Very satisfied	easily accessible and very convenient	No change
72	Councillor	Email	Micklegate	JB & JC		Holgate Rd north, including Lowther Terrace etc, should be with its neighbours in JC instead of JB in my humble opinion, which also improves number balance at the same time, but the rest makes sense to me.	No change - these streets are located where the most convenient polling place is located
73	Voter / elector	Online form	Osballdwick and Derwent	Dunnington	Very satisfied		No change
74	Voter / elector	Online form	Osballdwick and Derwent	Dunnington	Very satisfied		No change
75	Voter / elector	Online form	Osballdwick and Derwent	Osballdwick	Very satisfied		No change
76	Councillor	Email	Osballdwick and Derwent	YHA & YHB		Cavendish Grove and Redbarn Drive corner with B&Q should move from YHB to YHA imho or ideally the boundary end to end would be the A64.	No change - CGR required for changes
77	Councillor	Email	Osballdwick and Derwent	YHA1 & 2		Meadlands (YHA/2, Osballdwick) residents could vote in the existing Sustainable Centre station	Merge Polling districts YHA1 & YHA2 and use existing polling place at Super Sustainable Centre
78	Councillor	Email	Osballdwick and Derwent	YHA1 & 2		It makes sense to merge YHA1/YHA2 - merged see above and HG/HE - merged see above too for the same reasons.	Merge Polling districts YHA1 & YHA2 and use existing polling place at Super Sustainable Centre
79	Councillor	Email	Rawcliffe and Clifton without	All		Beaverdyke all sitting in YKC, Lakeside Primary as the boundary between YKA and YKC, instead of the line that currently cuts through a bunch of houses, which means Gouthwaith Close in YKA (not YKC) and Loxley Close, Rishworth Grove, Eldwick Close etc in YKC (not YKA), the corner of Tesco not sitting in a separate district, but moving the boundary to the ring road roundabout and industrial estate roundabout i.e. separated by several lanes of traffic, and oFrazer Court, Equinox House, Clifton Park Avenue, etc merging with Flyingdale Avenue (and all kept in either YKB or YKD)	No change - CGR required for changes
80	Voter / elector	Online form	Rawcliffe and Clifton without	Clifton Without	Dissatisfied	Wheelchair user. Rocky uneven ground to cover, large lip after ramp to enter Sea Scout Hut. Alternative Clifton Moor Church.	No change, keep under review
81	Voter / elector	Online form	Rawcliffe and Clifton without	Rawcliffe	Satisfied	Rawcliffe Pavilion	No change
82	Councillor	Email	Rawcliffe and Clifton without	YKA & YKB		End of Manor Lane/Cobham Way/Armstrong Way area moving from YKA to YKB	Move Armstrong Way, Cobham Way, Didsbury Close to YKB
83	Councillor	Email	Rawcliffe and Clifton without	YKA and YKC		The ends of cul-de-sacs such as Loxley Close, Ryburn Close are in YKC when the rest of the road is in YKA, and vice-versa with Leighton Croft end being in YKA when the rest of the street is in YKC	No change - CGR required for changes
84	Councillor	Email	Rawcliffe and Clifton without	YKD		Explore Library. New building on Rawcliffe Drive, York YO30 6NS. Existing building closed	Change address to the new building
85	Parish Coun	Email	Rawcliffe and Clifton without	YKD, YKE & YKF		We recommend YKE & YKF are merged with YKD and located at Clifton Explore Library Learning Centre.	Merge Polling districts YKE & YKF and move place to new Explore Clifton Library. YKD is parished, leave separate
86	Councillor	Email	Rawcliffe and Clifton without	YKE & YKF		I support YKE and YKF merging, as they already use the same polling station (though it leaves a slightly odd boundary);	Merge Polling districts YKE & YKF and move place to new Explore Clifton Library
87	Councillor	Email	Rural West York	All		Already talked about the nightmare of the bit inside the ring road bordering Acomb, which desperately needs fixing, but I'd also suggest the industrial estate area around Redwood House, Chestnut House etc could do with moving into one area – probably from YJF to YJC as they're more linked to Knapton now, and also particularly that the Allerton Drive, Springfield Road, Riversvale Drive boundary in Poppleton is awkward as it is today, and I'd suggest for consistency moving all of those roads from YJF to YJG which has no impact on numbers but means neighbours are in the same district. Parish boundaries	No change - CGR required for changes

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No.	Responder type	Response method	Ward	Specific polling district, polling place or polling station	Satisfied with <u>current</u> arrangements (online responses only)	Comment	Final recommendation for the report
88	Councillor	Email	Rural West York	All		'Inside the ring road' is, frankly, 'Just Plain Silly' at the moment, due to legacy parish boundaries that don't resemble reality: YJC parish Trenchard Road, Medley Road, Villa Court and Westfield House are very close together, but are separated from the other areas of their polling districts by miles and a ring road and a train line yet are bafflingly in three polling districts. Houses on Westview Close sit in two polling districts. This could be fixed by splitting off Trenchard Road area from YJC on organic/natural boundaries, and YJF and YJG at the ring road. There are various suitable venues for this area particularly including Manor School (which I think is the most central and accessible building in that area). Keeping these unusable boundaries in situ and forcing people to travel very far on awkward routes to vote is simply undemocratic, even if we are forced to retain those boundaries (though I personally am not sure that is the case).	No change - CGR required for changes
89	Voter/elector	Email	Rural West York	All		I am particularly concerned because last year you arbitrarily and without consultation altered the polling districts and disenfranchised a number of electors on a parish Council election. When this was raised by both electors and councillors , you denied your actions were unlawful but then apologised and admitted you got it wrong. For this reason I am anxious to confirm polling District boundaries in rural West York	No change. Administration amendments already addressed
90	Voter / elector	Online form	Rural West York	Nether Poppleton	Very satisfied	Poppleton centre	No change
91	Voter / elector	Online form	Rural West York	Rural West York	Very satisfied	You arbitrarily and unlawfully altered polling districts in 2023. In 2024 they reverted to the previous boundaries- please keep it that way	No change. Administration amendments already addressed
92	Voter / elector	Online form	Rural West York	Upper Poppleton	Very satisfied	I do a Postal Vote and intend to continue to do so.	No change
93	Councillor	Email	Rural West York	YJC		Knapton village should retain a polling station if at all possible	No change, no suitable venue
94	Councillor	Email	Strensall	YLC & YLD		I'd move the weird district boundary from arbitrary streets to the massive trainline that cleanly dissects the village, or the clean split at the border of Princess Road and York Road	Merge YLC and YLD
95	Councillor	Email	Strensall	YLC & YLD		YLC/YLD in Strensall, not least as 4500 is roughly double the size of the current largest	Merge YLC and YLD. The large electorate will be sli by stations and not polling districts
96	Councillor	Email	Westfield	KA & KB		Ridgeway and Wetherby Road are connected with numerous junctions and paths to Chapelfields, and moving them from KB to KA helps balance numbers/sizes, and also means people have a shorter distance to vote;	Move Rylatt Place, Ridgeway and Wetherby Road to KA
97	Councillor	Email	Westfield	KB & KC		Vesper Drive and Askham Lane could in totality move from KB to KC with similar benefits; the rest makes sense to me	No change - these streets are located where the most convenient polling place is located
98	Voter / elector	Online form	Wheldrake	Elvington	Very satisfied		No change
99	Councillor	Email	Wheldrake	YMA & YMC		It's really strange that Cockey Hill is split in half, and I'd suggest the boundary should skirt the west side of it so that the community stays together and all vote in Deighton?	No change - CGR required for changes
100	Councillor	Email	All	All		Generally the proposed changes don't try to address a similar challenge of polling stations outside the corresponding polling district/ward (eg Acomb, Fishergate, R&CW), and personally I am content that this isn't an issue if the venue is local to the voters and the most appropriate one.	No change - noted comment, currently these are the recommended polling places. Will keep under review.

**Annex 2**
**CGR required for changes** = requires Parish boundary changes which can only be changed by a CGR

No.	Responder type	Response method	Ward	Specific polling district, polling place or polling station	Satisfied with <u>current</u> arrangements (online responses only)	Comment	Final recommendation for the report
101	Councillor	Email	All	All		<p>Polling Stations; excluding Knapton, larger rural villages have their own polling stations and we can't avoid more isolated properties travelling if they want to vote in person, but some of the urban areas have fairly large distances to the polling station which I think may put people off particularly in adverse weather. Turnout figures would be the only way to test the genuine impact, and if it's unavoidable due to lack of venues perhaps that is something that we can take on as a Council eg via neighbourhood plans/Local Plan/etc. But here are a few examples, which would be ideal to look at for closer venues: -Acomb: Melander Close area (AC) and Briar Avenue area (AD): the distance west of Beckfield Lane to multiple different polling stations is not ideal, but I do know there is no open dedicated community venue in the immediate vicinity. If there is any opportunity to think outside the box on utilising one of the businesses on Beckfield Lane for this, it really would make for a better polling station location and much tidier boundaries at the same time, even though I know options are fairly limited.</p> <p>D&amp;W: Principal Rise area (CA) , F&amp;H: Cherry Wood Crescent area (YCA), H&amp;W: Sandringham Close area (YDE), Heworth: Dalguise Grove area (FC), Holgate: Severus Avenue and Renshaw Gardens areas (GB) and Barlow Street area (GA), H&amp;NE: Birch Close area (YGC), R&amp;CW: Holyrood Drive area (YKB), Woodland Chase area (YKC - and tbf the whole of Clifton Moor), Rural West: Severn Green area (YJG), Ryder Close area (YJF), and Portal Road area (YJC), Strensall: Ryecroft area (in fact the whole of YLC), Westfield: Askham Croft area (KF)</p> <p>Note that some of these are due to odd boundaries, not just awkward polling station placement, and a number of these have large dense populations of houses built over the last decade, e.g. Germany Beck, Farro Drive, Heathside, Langley Gate, which means there are more with distances to travel than before. For me it asks the question of whether we're not building enough community venues in housing sites, and/or we aren't supporting new/future housing enough in our reviews.</p>	No change - noted comment, currently these are the recommended polling places. Will keep under review.
102	Councillor	Email	All	All		<p>Mergers/Splitting/Sizes. There are some changes to which areas are larger than they used to be, and which will change in the coming years, as well as noted extant issues in this space otherwise, and proposals available too. Some (e.g. Midfield Way) exaggerate population peninsulas and make the station location challenge more prominent; some (e.g. British Sugar in Acomb AA and York Central in Holgate GE) grow one polling district more than others, but over a period of time that is less immediately critical. The most notable change to size/ratio is Germany Beck which makes YCA even larger compared to YCC</p>	No change
103	Councillor	Email	All	All		<p>It makes sense to stay in the 1000-2500 population best practice zone as much as possible, only going smaller due to geographic spread, and larger if needed, so I'm personally opposed to suggestions for new 3000+ districts which I don't think are necessary or consistent with existing design.</p>	No change
104	Voter / elector	Online form	All	making general comment	Satisfied	Has only limited blue badge parking (though there are 2 bays). Building itself is accessible. Accessibility is extremely important for enabling disabled people to be active citizens	No change
105	Voter / elector	Online form	All	Postal	Neither satisfied nor dissatisfied		No change
106	Voter / elector	Online form	All	York Central	Very satisfied		No change

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Presiding officers should make themselves aware of exits and procedures for polling day

Polling Place	P = Pass F = Not passed										Comments	Recommendations
	Parking	Chair	Toilets	Steps	Bus	Doors	Floor	Fire	Exit	Loop		
Acaster Malbis memorial hall	P	P	P	P	P	P	P	P				
Acomb parish church hall	P	P	P	P	P	P	P	P				
All saints church hall											Audit did not take place	
Archbishop Holgate's school											Audit did not take place	
Askham Bryan Village Hall	P	P	P	P		P	P	P			Doesn't know about buses.No mixture of chair styles.No hearing system	
Askham Richard Village Hall	P	P	P	P	P	P	P	P				
Bell farm social hall	P	P	P	P	P	P	P	P				
Bishopthorpe village hall	P	P	P	P	P	P	P	P				
Burton green school	P	P	F	P	P	P	P	P			No toilet for public usage. Needs better lighting	The RO is not required to provide toilets for electors
Carr junior school	P	P	P	P	P	P	P	P				
Children's centre	F	P	P	P	P	P	P	P			Difficult for disabled voters to park as car park also used by school and gates locked at certain times.1 time limited disabled parking space. Needs better signage re parking and entrance. No mixture of chairs. No hearing system.	There is 1 disabled parking bay. Will ensure the gates are kept open during polling day and provide instructions to staff where to place signage.
Christ church centre											Audit did not take place	
Christian science church	P	F	P	F	P	P	P	P			Ramp provided for principal entrance described as not substantial. No steps within polling station, but " very slight lip" on step mentioned later. Emergency exit has steps. Voter in motorised wheelchair couldn't use the ramps provided. So ballot box taken to her. Ramp from entrance to hall causing people to trip	Replace existing ramp Chairs are suitable for a polling station

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	Parking	Chair	Toilets	Steps	Bus	Doors	Floor	Fire	Exit	Loop		
Clements hall	P	P	P	P	P	P	P	P				
Clifton methodist church	P	P	P	P	P	P	P	P				
Clifton moor community centre	P	P	P	P	P	P	P	P				
Clifton with Rawcliffe primary school	P	P	P	P	P	P	P	P				
Community room energise	P	P	F	P	P	P	P	P			No mix of chairs. No hearing system. Update phone number for site contact as it goes through to a call centre.	Chairs are suitable for a polling station. The RO is not required to provide toilets for electors.
Cornerstone	P	P	P	P	P	F	P	P			No accessible parking at venue nor within 50m. Entrance not clearly signposted. Hazard of 90 degree bend on internal corridor. No mixture of chairs. No visual fire alarm. No hearing system.	There is limited parking at the venue, the RO will provide signage for a accessible parking bay. On street parking is available outside the venue. Chairs are suitable for a polling station. Corridor is still accessible, staff to ensure that the blind spot is managed
Earswick village hall	P	P	P	P	P	P	P	P				
Elvington village hall	P	P	P	P	P	P	P	P				
English martyrs church hall	F	P	P	P	P	P	P	P			No accessible parking at venue nor within 50 m. On site parking has steps. Venue and entrance not clearly signed. Second set of doors which officer would open. Doesn't have a mixture of chairs. Recommends Blue Badge parking near exit	There is parking at the venue, the RO will provide signage for a accessible parking bay. Provide instructions to staff where to place signage.
Explore Clifton library learning centre	P	P	P	P	P	P	P	P				
Foxwood community centre	P	P	P	P	P	P	P	P				

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	Parking	Chair	Toilets	Steps	Bus	Doors	Floor	Fire	Exit	Loop		
Fulford social hall	P	P	P	P	P	P	P	P			School car park	
Heslington Village Meeting Room	P	P	P	P	P	P	P	P			No accessible parking at venue. Venue and entrance not clearly signposted. Not a mixture of chairs.	There is parking at the venue, the RO will provide signage for a accessible parking bay. Provide instructions to staff where to place signage. Chairs are suitable for a polling station
Hessay methodist church school room											Audit did not take place	
Heworth without community centre	P	P	P	P	P	P	P	P				
Hob moor children's centre	P	F	P	P	P	F	P	P			Room used ( Strawberry), door width 780 mm. Alternate room ,( Pineapple) has wider doorways 840 mm	Request to use the Pineapple Room Chairs are suitable for a polling station
Holgate methodist church hall	F	P	P	P	P	P	P	P			No accessible parking at venue. Street parking less than 50 m away.	There is parking at the venue, the RO will provide signage for a accessible parking bay.
Holtby village hall	P	F	P	F	P	F	P	P			Doorway 78mm? No step free access to polling room or principal entrance. No mixture of chairs. Unsure if emergency exit is level.No hearing system.	No alternative venue in the village. Chairs are suitable for a polling station
Holy redeemer church	P	P	P	P	P	P	P	P				
Holy trinity church hall	P	P	F	P	P	P	P	F			No accessible parking at venue nor within 50 m.. No hearing system. Entry door signs not clear.Fire alarm not visual. Emergency exit not level(steppeped).	No alternative place. On street parking outside venue, no accessible parking. Provide instructions to staff where to place signage.

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	Parking	Chair	Toilets	Steps	Bus	Doors	Floor	Fire	Exit	Loop		
Huntington community centre	P	P	P	P	P	P	P	P				
James hall, Clifton parish church	P	P	P	P	P	P	P	P				
Law and sociology lecture theatre	P	P	P	P	F	P	P	P			Venue not clearly signed. Poor internet. Not different types of chairs. Bus 200m away	Chairs are suitable for a polling station. Bus stop directly outside of venue
Lidgett methodist church hall	P	P	P	P	P	P	P	P				
Moor lane youth centre	P	P	P	P	P	F	P	P			Doorway 745mm, venue and entry door not clearly signposted, no tables suitable for wheelchair users, no visual fire alarm	Provide instructions to staff where to place signage. Ensure suitable tables are provided
Naburn village hall	P	P		P		P	P	P			Doesn't know about buses. Door width 700mm but doors are double. Emergency exit has steps but no information about assistance with this. No mixture of chairs. No hearing system. No accessible toilet.	Bus stop outside of school Chairs are suitable for a polling station. The RO is not required to provide toilets for electors
New Earswick folk hall	P	P	P	P	P	P	P	P				
Oak room, the avenues	P	P	P	P		P	P	P			Doesn't know about public transport	Bus stop outside venue
Orchard park community centre	P	P	P	P	P	P	P	P				
Osboldwick sports club	P	P	P	P	P	P	P	P				
Our lady queen of martyrs rc primary school annex	f	f	p	f	p	f	f	p			Car park in use as school is open, Entrance not clearly signposted. Polling station on upper floor. Stair lift broken. Only wheelchair access is before 6.30pm when caretaker makes alternative access available via back door. No suitable tables.	Recommend not to use this venue in future



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Polling Place	P = Pass F = Not passed										Comments	Recommendations
	Parking	Chair	Toilets	Steps	Bus	Doors	Floor	Fire	Exit	Loop		
Poppleton road memorial hall	F	F	P	F	P	P	P	P			No accessible parking at venue. On street parking 10m away. Footways not accessible due to black bins out for collection. No step free access to principal entrance. No ramp. No space for person with wheelchair user. Emergency exit not level. No hearing loop.	Chairs are suitable for a polling station The RO will provide signage for a accessible parking bay. The front entrance is ramped
Priory street centre											Audit did not take place	
Rufforth Village Institute	P	P	P	F	P	F	P	P			No accessible parking at venue nor within 50m. No step free access. No handrail. Moveable ramp available. Doorway width 700mm. No mixture of chair styles. No hearing system.	Chairs are suitable for a polling station the RO will provide signage for a accessible parking bay. Ramp available
Scout hut	F	F	F	P	P	P	P	P			No accessible parking at venue but at Ethel Ward car park ?50m away. Entrance gate only 840mm. No mixture of chairs .No visual fire alarm.	Chairs are suitable for a polling station The RO will provide signage for a accessible parking bay. On street parking outside the venue and limited of spaces at the venue
Sea scout headquarters	P	F	P	F	P	P	P	P			No step free access to principal entrance. No ramp for wheelchairs. Rubber ramp bent.Emergency access has one step.No hearing system. No mixture of chair styles.	Chairs are suitable for a polling station Replace the ramp
Skelton village hall	P	P	P	P	P	P	P	P				
Southlands methodist church schoolroom	F	P	P	P	P	P	P	P			No accessible parking at venue nor within 50 m.	The RO will provide signage for a accessible parking bay.
St. Aelred's community centre	P	P	P	P	P	P	P	P				

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	Parking	Chair	Toilets	Steps	Bus	Doors	Floor	Fire	Exit	Loop		
St. Barnabas church	F							F			Nor clearly signposted. Often members of the public use disabled car spaces and go to work. Doors had to be secured all open all day. No level access outside emergency exit.	Provide a ramp Provide instructions to staff where to place signage.
St. Chad's church hall	P	P	P	P	P	P	P	P				
St. Edward the confessor community hall	P	P	P	P	P	P	P	P				
St. Giles centre	F	F	P	P	P	P	P	P			No accessible parking at venue nor within 50 m	The RO will provide signage for a accessible parking bay.
St. Hilda's church											Audit did not take place	
St. James's church											Audit did not take place	
St. Joseph's church hall											No accessible parking at venue nor within 50m. Emergency exit signs not clear. Fire alarm not visible	Only on street parking is available
St. Lawrence's ce primary school	P	P	F	P	P	P	P	P				The RO is not required to provide toilets for electors
St. Luke's church hall	F	P	P	P	P	P	P	P			Door width 810mm. No accessible parking at venue nor within 50m.Small threshold at front door	The RO will provide signage for a accessible parking bay.
St. Margaret Clitherow church	P	P	P	P	P	P	P	P				
St. Olave's church hall											Audit did not take place	
St. Oswald's church hall	P	P	P	P	P	P	P	P				
St. Thomas with St. Maurice church hall	P	P	P	P		P	P	P			Doesn't know about public transport	Bus stop outside venue

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	Parking	Chair	Toilets	Steps	Bus	Doors	Floor	Fire	Exit	Loop		
St. Wulstan's church	F	P	P	P	P	P	P	P			No accessible parking at venue. No hearing system. Insufficient space for wheelchair users both for voting paper and in booth. No mixture of chairs. Emergency exit signs not clear.	Only street parking available, a better layout of the room would accommodate a wheelchair Chairs are suitable for a polling station
Stockton on the forest village hall	P	P	P	P	P	P	P	P				
Strensall and Towthorpe village hall	P	P	P	P	P	P	P	P				
Super sustainable centre	F	P	P	P	P	F	P	P	F		No accessible parking at venue. Nearest @ 15m away. Main doors have to be opened manually. No hearing system in main room. No mixture of chairs.	The RO will provide signage for a accessible parking bay. Chairs are suitable for a polling station. Doors should kept open, will provide door stops
The centre @ Burnholme	P	P	P	P	P	P	P	P				
The church room St. Paulinus church	P	P	P	P	P	F	P	F			Doorways 750mm. Limited wheelchair space. No visual fire alarm. No hearing system. Emergency exit signs not clear. No wifi. Church members entering polling room to access keys.	Look at layout of the room to accommodate a wheelchair. Remind staff that the polling room is only accessible to certain people
The gateway centre	P	P	P	P	P	P	P	P				
The Knapton Lion Mobile Unit situated in car park	P	F	P	F	P	P	P	P			Principal access marked Yes and No re steps. No space for person with wheelchair user. No mixture of chair styles. Fire alarm not visual. Emergency exit signs not clear. No hearing system	Chairs are suitable for a polling station RO to provide emergency evacuation procedures
The memorial hall	P	P	P	P	P	P	P	P				
The national centre for early music	P	P	P	P	P	P	P	P				

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	Parking	Chair	Toilets	Steps	Bus	Doors	Floor	Fire	Exit	Loop		
The old school	P	P	P	P	P	P	P	P				
The place	P	P	P	P	P	P	P	P				
The reading room	P	P	P	P	P	P	P	P				
The tithe barn											Audit did not take place	
The white swan at Deighton mobile situated in car park	P	F	F	F	P	F	P	F			No accessible parking at venue nor within 50m. There is step free access to principal entrance. No accessible booth with space for wheelchair user to move. Cant shut door due to ramp. No chairs. No table.No hearing system.NA to emergency exit.	Recommend not to use this venue in future. A different venue was identified for the 2024 UKPGE
Theatre @ 41	F	P	P	P	P	P	P	?			No accessible parking at venue not within 50 m.Doorway 780mm. No suitable table for wheelchair users. Emergency exit not level. No hearing system.	Only street parking available Provide a suitable table
Vanbrugh college	P	P	P	P	P	P	P	P				
West Thorpe methodist church	P	P	P	F	P	P	P	P			Parking bays not marked out but plenty of space for Blue Badge holders. Side ramped access to building for wheelchair users.	The RO will provide signage for a accessible parking bay.
Westfield community primary school	P	P	P	P	F	P	P	P			Venue room small and has furniture in.Venue not clearly signposted. No space for person with wheelchair user to sit. No mixture of chairs. No hearing system.	Ensure room is clear of furniture Provide instructions to staff where to place signage. Chairs are suitable for a polling station

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	Parking	Chair	Toilets	Steps	Bus	Doors	Floor	Fire	Exit	Loop		
White Rose House											No accessible parking at venue but auditor has logged this as Yes and not provided information about other parking within 50m. No step free access to principal entrance but there is an alternative step free route as emergency exit .	The RO will provide signage for a accessible parking bay.
Woodthorpe primary school											Audit did not take place	
York spiritualist centre	P	P	P	P	P	P	P	P	P			
York unitarian chapel	F	P	F	P	P	P	P	P			No accessible parking at venue not within 50 m. No accessible toilet.No suitable table for wheelchair users.nor space for others to sit with them. Emergency exit signs not clear. No hearing system.	Only street parking available Provide a suitable table and rearrange layout of room

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#### Annex 4 - Detailed list of polling places

Polling Place	No. of stations per place	Existing PD Code	New PD codes	Ward	Parish or warded name (if any)	Constituency
Holy Redeemer Church	1	AA	CAA	Acomb		York Central
Lidgett Methodist Church Hall	1	AB	CAB	Acomb		York Central
Carr Junior School	1	AC	CAC	Acomb		York Central
The Gateway Centre	1	AD	CAD	Acomb		York Central
Acaster Malbis Memorial Hall	1	YAA	OAA	Bishopthorpe	Acaster Malbis	York Outer
Bishopthorpe Village Hall	1	YAB	OAB	Bishopthorpe	Bishopthorpe	York Outer
Burton Green School	1	BA	CBA	Clifton		York Central
St. Luke's Church Hall	1	BB	CBB	Clifton		York Central
St. Joseph's Church Hall	1	BC	CBC	Clifton		York Central
Clifton Community Hall	1	BD	CBD	Clifton		York Central
Clifton Methodist Church	1	BE	CBE	Clifton		York Central
St. Giles Centre	2	YBA	OBA	Copmanthorpe	Copmanthorpe	York Outer
St. Edward The Confessor Community Hall	2	CA	OCA	Drighouses and Woodthorpe		York Outer
West Thorpe Methodist Church	1	CB	OCB	Drighouses and Woodthorpe		York Outer
Moor Lane Youth Centre	1	CC	OCC	Drighouses and Woodthorpe		York Outer
St. Lawrence's Ce Primary School	1	DA	CCA	Fishergate		York Central
Christian Science Church	1	DB	CCB	Fishergate		York Central
St. Oswald's Church Hall	1	DC	CCC	Fishergate		York Central
Fulford Social Hall	2	YCA	ODA	Fulford and Heslington	Fulford	York Outer
Fulford Social Hall	1	YCC	ODB	Fulford and Heslington		York Outer
Heslington Village Meeting Room	1	YCB	ODC	Fulford and Heslington	Heslington	York Outer
St. Thomas With St. Maurice Church Hall	2	EA	CDA	Guildhall		York Central
Theatre @ 41	1	EB	CDB	Guildhall		York Central
St. Olave's Church Hall	1	EC	CDC	Guildhall		York Central
York Unitarian Chapel	1	ED	CDD	Guildhall		York Central
The National Centre For Early Music	2	EE	CDE	Guildhall		York Central
The Old School	1	YDA	OEA	Haxby and Wigginton	Wigginton	York Outer
The Memorial Hall	1	YDB	OEB	Haxby and Wigginton	North Ward of Haxby Parish	York Outer
Scout Hut	1	YDC	OEC	Haxby and Wigginton	East Ward of Haxby Parish	York Outer
St. Margaret Clitherow Church	1	YDD	OED	Haxby and Wigginton	Central Ward of Haxby Parish	York Outer
St. Margaret Clitherow Church	1	YDE	OEE	Haxby and Wigginton	South West Ward of Haxby Parish	York Outer
Bell Farm Social Hall	1	FA	CEA	Heworth		York Central

#### Annex 4 - Detailed list of polling places

Polling Place	No. of stations per place	Existing PD Code	New PD codes	Ward	Parish or warded name (if any)	Constituency
The Church Room St. Paulinus Church	1	FB	CEB	Heworth		York Central
St. Wulstan's Church	1	FC	CEC	Heworth		York Central
Holy Trinity Church Hall	1	FD	CED	Heworth		York Central
Oak Room, The Avenues	1	FE	CEE	Heworth		York Central
The Centre @ Burnholme	1	FF	CEF	Heworth		York Central
St. Aelred's Community Centre	1	FG	CEG	Heworth		York Central
Christ Church Centre	1	YFA	OFA	Heworth Without		York Outer
Heworth Without Community Centre	1	YFB	OFB	Heworth Without	Heworth Without	York Outer
Heworth Without Community Centre	1	YFC	OFC	Heworth Without		York Outer
Poppleton Road Memorial Hall	1	GA	CFA	Holgate		York Central
Holgate Methodist Church Hall	1	GB	CFB	Holgate		York Central
York Railway Institute Club	1	GC	CFC	Holgate		York Central
York Spiritualist Centre	1	GD	CFD	Holgate		York Central
St. Barnabas Church	1	GE	CFE	Holgate		York Central
St. Hilda's Church	1	HA	CGA	Hull Road		York Central
Cornerstone	1	HB	CGB	Hull Road		York Central
Children's Centre	1	HC	CGC	Hull Road		York Central
Archbishop Holgate's School	1	HD	CGD	Hull Road		York Central
Vanbrugh College	1	HE	CGE	Hull Road	Heslington	York Central
Law And Sociology Lecture Theatre	1	HF	CGF	Hull Road	Heslington	York Central
Huntington Community Centre	1	YGA	OGA	Huntington and New Earswick	Huntington Parish	York Outer
Orchard Park Community Centre	1	YGB	OGB	Huntington and New Earswick	Huntington Parish	York Outer
New Earswick Folk Hall	1	YGD	OGC	Huntington and New Earswick	New Earswick	York Outer
Priory Street Centre	1	JA	CHA	Micklegate		York Central
Clements Hall	1	JB	CHB	Micklegate		York Central
English Martyrs Church Hall	1	JC	CHC	Micklegate		York Central
Southlands Methodist Church Schoolroom	2	JD	CHD	Micklegate		York Central
St. Chad's Church Hall	2	JE	CHE	Micklegate		York Central
Osballdwick Sports Club	1	YHA	OHA	Osballdwick and Derwent	Osballdwick	York Outer
Super Sustainable Centre	1	YHA1	OHB	Osballdwick and Derwent	Osballdwick	York Outer
St. James's Church	1	YHB	OHC	Osballdwick and Derwent	Murton	York Outer
Holtby Village Hall	1	YHC	OHD	Osballdwick and Derwent	Holtby	York Outer



#### Annex 4 - Detailed list of polling places

Polling Place	No. of stations per place	Existing PD Code	New PD codes	Ward	Parish or warded name (if any)	Constituency
The Reading Room	2	YHD	OHE	Osballdwick and Derwent	Dunnington	York Outer
The Reading Room	1	YHE	OHF	Osballdwick and Derwent	Kexby and Scoreby	York Outer
Clifton Moor Community Centre	1	YKA	OJA	Rawcliffe and Clifton without	Rawcliffe	York Outer
Clifton With Rawcliffe Primary School	2	YKB	OJB	Rawcliffe and Clifton without	Rawcliffe	York Outer
Sea Scout Headquarters	1	YKC	OJC	Rawcliffe and Clifton without	Clifton Without	York Outer
Explore Clifton Library Learning Centre	1	YKD	OJD	Rawcliffe and Clifton without	Clifton Without	York Outer
Explore Clifton Library Learning Centre	1	YKE	OJE	Rawcliffe and Clifton without		York Outer
Askham Bryan Village Hall	1	YJA	OKA	Rural West York	Askham Bryan	York Outer
Askham Richard Village Hall	1	YJB	OKB	Rural West York	Askham Richard	York Outer
The Knapton Lion - Mobile Unit Situated In Car Park	1	YJC	OKC	Rural West York	Knapton ward of Rufforth with Knapton Parish	York Outer
Rufforth Village Institute	1	YJD	OKD	Rural West York	Rufforth ward of Rufforth with Knapton Parish	York Outer
Hessay Methodist Church School Room	1	YJE	OKE	Rural West York	Hessay	York Outer
All Saints Church Hall	1	YJF	OKF	Rural West York	Upper Poppleton	York Outer
The Tithe Barn	1	YJG	OKG	Rural West York	Nether Poppleton	York Outer
Skelton Village Hall	1	YJH	OKH	Rural West York	Skelton	York Outer
Stockton On The Forest Village Hall	1	YLA	OLA	Strensall	Stockton on the Forest	York Outer
Earswick Village Hall	1	YLB	OLB	Strensall	Earswick	York Outer
Strensall And Towthorpe Village Hall	2	YLC	OLC	Strensall	Strensall with Towthorpe	York Outer
The Place	1	KA	CJA	Westfield		York Central
Acomb Parish Church Hall	1	KB	CJB	Westfield		York Central
Westfield Community Primary School	1	KC	CJC	Westfield		York Central
Community Room Energise	1	KD	CJD	Westfield		York Central
Hob Moor Children's Centre	1	KE	CJE	Westfield		York Central
Foxwood Community Centre	2	KF	CJF	Westfield		York Central
Naburn Village Hall	1	YMA	OMA	Wheldrake	Naburn	York Outer
Westergate House (Deighton)	1	YMB	OMB	Wheldrake	Deighton	York Outer
White Rose House	1	YMC	OMC	Wheldrake	Wheldrake	York Outer
Elvington Village Hall	1	YMD	OMD	Wheldrake	Elvington	York Outer

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<b>Meeting:</b>	Audit and Governance Committee
<b>Meeting date:</b>	17/03/2025
<b>Report of:</b>	Ian Cunningham, Head of Business Intelligence
<b>Portfolio of:</b>	Katie Lomas - Finance, Performance, Major Projects, Human Rights, Equality and Inclusion

## Update Report: York Open Data

### Subject of Report

1. This report and its annex provide and update on York Open Data which is City of York Council's Open Data platform, as requested by Members.

### Recommendation and Reasons

2. Note the update on York Open data.

*Reason: To ensure the Committee is up to date on the Council's use of the Council's Open Data platform.*

### Background

3. York Open Data has been running continuously since 2015 and managed by the Business Intelligence function of City of York Council. The platform is the public facing platform on which CYC publishes hundreds of datasets under the Open Government License (OGL), with data mainly originating from the myriad of systems and processes within the organisation.
4. The platform technologically is based on an industry standard technology for open data, CKAN, and is primarily designed to help meet provide data for residents, businesses and research purposes, meet national transparency requirements, support the reduction in requests for information and FOIs by making data available on regular basis, and exposing data as close to the 5-star

quality rating of publically available data. The open data platform is not designed to be a local information system or provide analysis/dashboards type tools.

5. A short presentation of core features, functions and processes of the platform is at Annex A, and members of Audit and Governance will be taken through this at March meeting.

## Contact details

For further information please contact the author of this Report.

### Author

<b>Name:</b>	Ian Cunningham
<b>Job Title:</b>	Head of Business Intelligence
<b>Service Area:</b>	Business Intelligence
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<b>Date:</b>	06/03/2025

### Annexes

- Annex A: YOD AandG Presentation March 2025

# An overview of



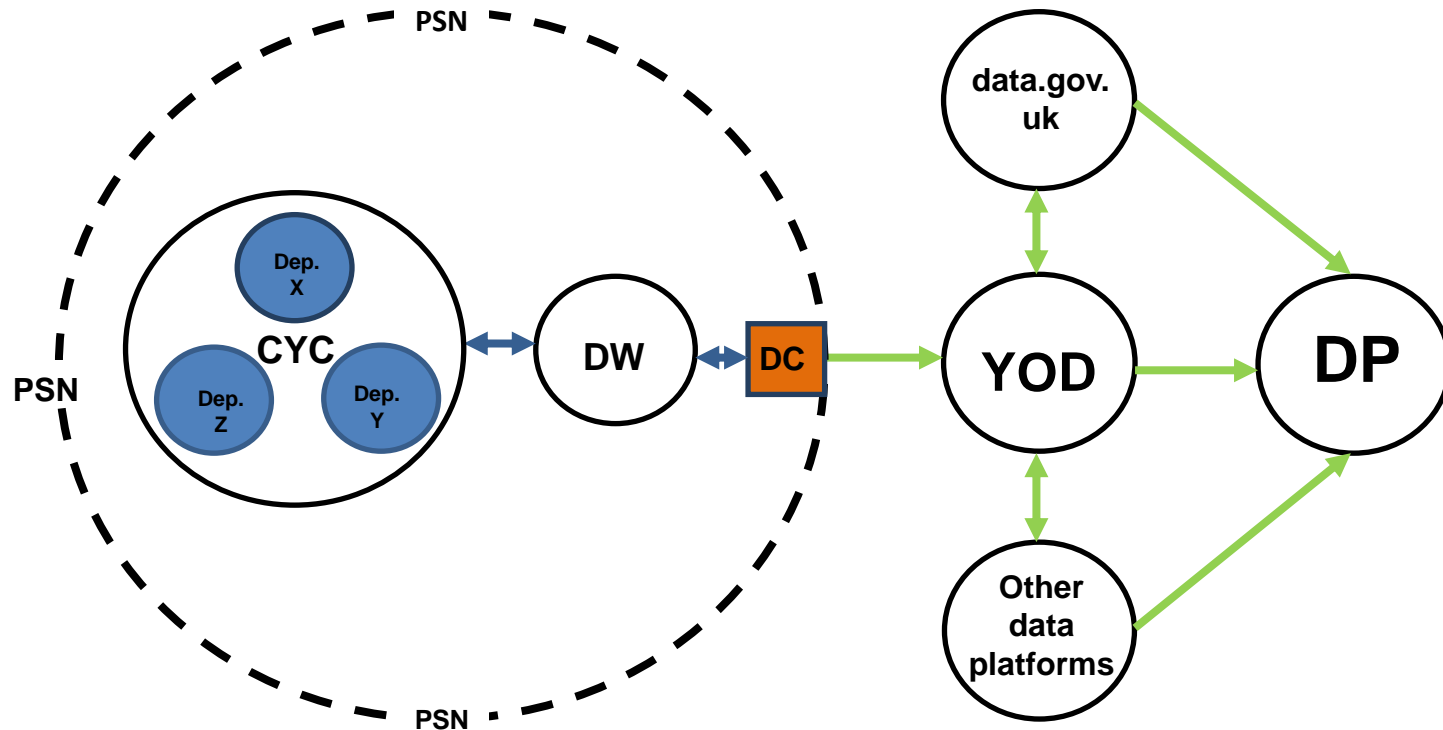
# York Open Data

## The York Open Data (YOD) platform launched in 2015:

- Funded by various grant streams: InnovateUK, LGA, RCUK, DfT.... As funding trying to prove that publishing of data could be done at scale/cost by a Local Authority
- Based on Industry Standard Open Software CKAN. Took approximately 1 year to build
- Various CMS / Backend improvements each year.
- In terms of usage:
  - c.27,000 Pages visited in the last quarter
  - c.2000 Unique users in the last quarter
  - c.1500 Downloads in the last quarter (as most people will preview)
  - Ward profiles / York Profiles most popular dataset

The York Open Data (YOD) platform launched in 2015 with an aim to:

- Meet local authority transparency requirements
- Uphold good practice around data sharing
- Share data with residents and businesses for a range of academic, business and personal uses/interests
- Support efficiency within the council and FOI requests
- Share data regularly to highest possible standards
- Low maintenance / Low running costs and be run within existing CYC resources



**DW** – Data Warehouse, serving as CYC’s central repository of data

**DC** – Data Collector, an application designed to automate the release of open data

**PSN** – Public Services Network

**DP** – Development Platform, a platform aimed at propagating the use of open data



## Data sets selected for different reasons:

- Requested by partners
- Deemed useful to residents/business
- Mandatory
- To be as transparent as possible
- Technically available from an internal system
- Ability to use CYC internal publishing architecture
- Repeatedly requested for FOIs
- Services asking for it to be shared
- Exists!

Around 1200 datasets currently live on the platform including:

<b>Key Performance Indicators</b>	KPIs used across the council form the majority of data sets available
<b>Transparency data</b>	Council data relating to major projects, financial and human resources, complaints and timeliness
<b>GIS Datasets</b>	A number of environment related data sets available in map form
<b>Other</b>	A range of other information including business rates, schools admissions, footfall and COVID-19

On an average year we have:

- Removed around 10-20 datasets.
- Added around 100 datasets.
- Made refinements to around 100 datasets.
- Improved the metadata / description to 20 datasets.
- Provided ability to technically connect from externals to 10 datasets.

Data is uploaded to the platform in the following ways:

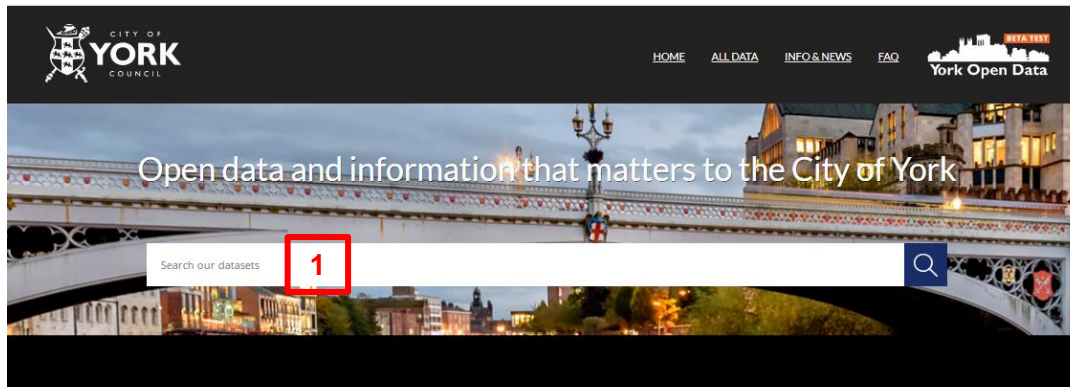
- **Automatically uploaded from the KPI machine**  
Applies to most data sets and updates take place each quarter
- **Link to an internal system**  
These happen in live time with internal system updates automatically reflected on YOD
- **Scheduled**  
FTPd on regular basis to YOD server (usually SSIS)
- **Manually**  
Fewer data sets where data is not available through a system or needs further preparation for upload (formatting/redacting)
- **Partners**  
Small amount of datasets are published on the platform

## Update Frequency:

- Some datasets have very clear schedule
  - KPIs published in line with Executive papers
  - Scheduled SSIS to move data automatically
- Some datasets have a mandatory schedule
- Some datasets less defined

## Data Accuracy:

- BI perform some error or sense checking on KPI and YOD data
- Responsibility lies largely with the data provider
- Number of datasets are not of high-enough quality to publish



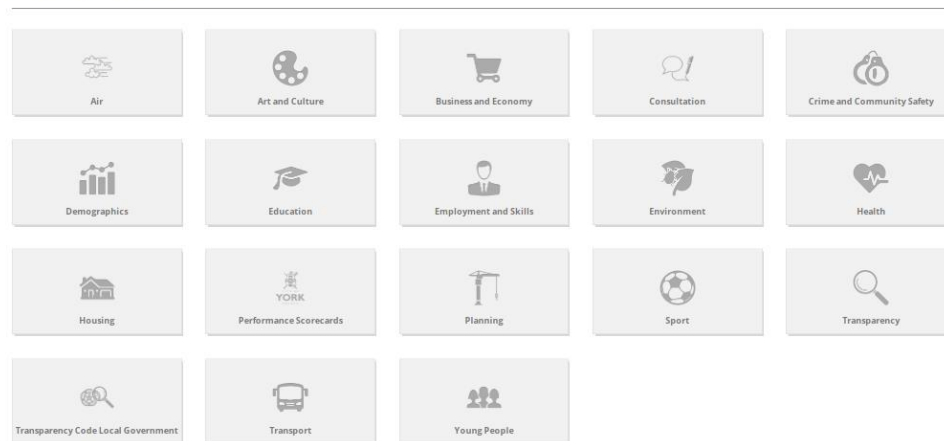
The home page is the default landing page for YOD.

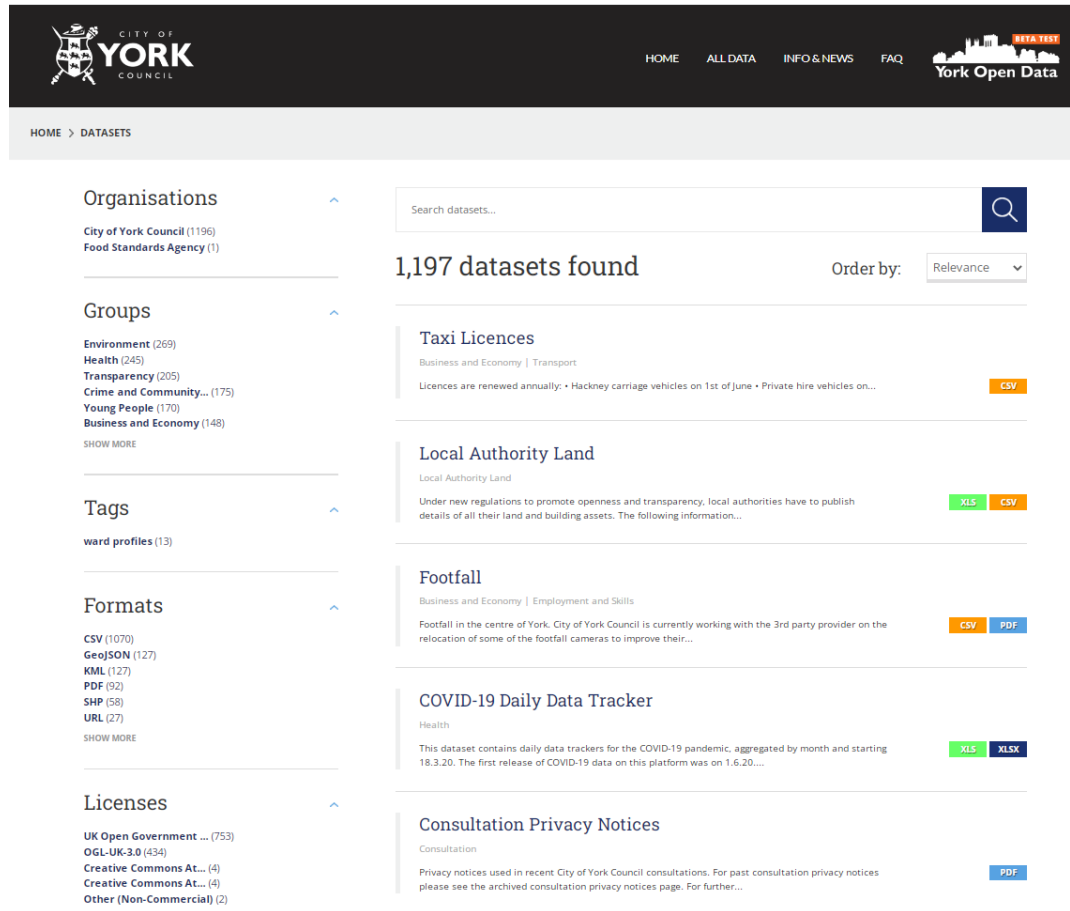
You can find:

- 1) a search bar for browsing the data
- 2) a list of data topics

## DATA TOPICS

2





The screenshot shows the York Open Data website. At the top is a dark header with the City of York Council logo, navigation links (HOME, ALL DATA, INFO & NEWS, FAQ), and a 'BETA TEST' badge. Below the header is a light gray bar with 'HOME > DATASETS'. The main content area is divided into a left sidebar and a main panel. The sidebar contains sections for 'Organisations' (listing City of York Council and Food Standards Agency), 'Groups' (listing various categories like Environment, Health, etc.), 'Tags' (listing ward profiles), 'Formats' (listing CSV, GeoJSON, KML, etc.), and 'Licenses' (listing UK Open Government, etc.). The main panel features a search bar with the text '1,197 datasets found', an 'Order by' dropdown set to 'Relevance', and a list of datasets including 'Taxi Licences', 'Local Authority Land', 'Footfall', 'COVID-19 Daily Data Tracker', and 'Consultation Privacy Notices'. Each dataset entry includes a brief description and download links for various formats (CSV, PDF, XLS, XLSX).

Clicking on the “All Data” tab on the header (or clicking on the magnifying glass of the search bar without entering any searching string) displays all the available datasets on the platform.

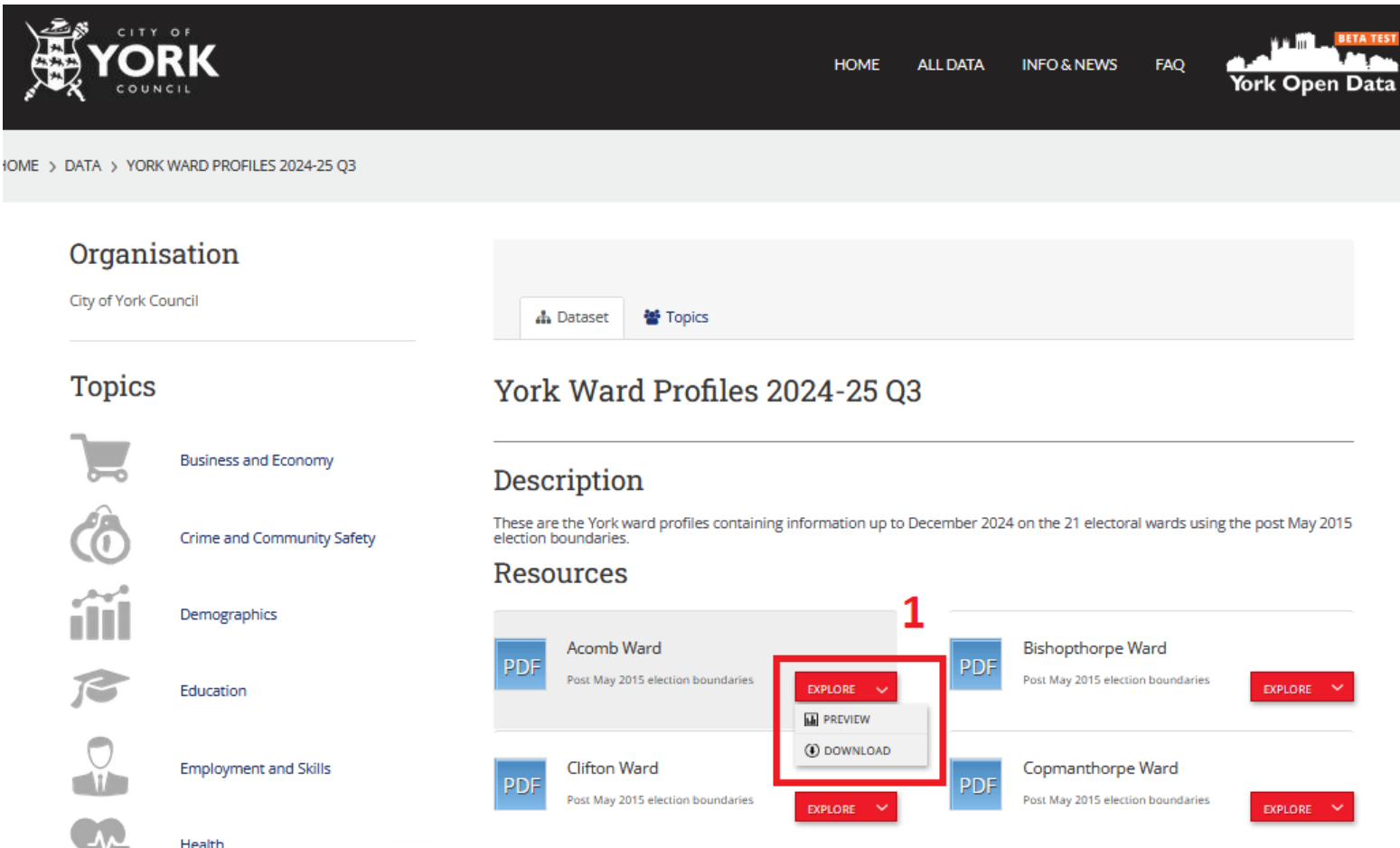
Search ‘User Guide’ to download the [York Open Data User Guide](#)

When selecting a resource in a dataset page you can:

Page 91

- Preview the resource

- Download a copy of the resource



HOME > DATA > YORK WARD PROFILES 2024-25 Q3

## Organisation

City of York Council

## Topics

- Business and Economy
- Crime and Community Safety
- Demographics
- Education
- Employment and Skills
- Health

## York Ward Profiles 2024-25 Q3

### Description

These are the York ward profiles containing information up to December 2024 on the 21 electoral wards using the post May 2015 election boundaries.

### Resources

PDF	Ward	Post May 2015 election boundaries	EXPLORE
PDF	Acomb Ward	Post May 2015 election boundaries	EXPLORE
PDF	Bishopthorpe Ward	Post May 2015 election boundaries	EXPLORE
PDF	Clifton Ward	Post May 2015 election boundaries	EXPLORE
PDF	Copmanthorpe Ward	Post May 2015 election boundaries	EXPLORE

## Future Goals / Challenges

- Further data held in CYC.
- Discussing with partner's about further data.
- Infographics for Ward Profile type products hanging off data within YOD / GIS.
- Promoting data to developers.
- Moving data from CYC's website to YOD.
- Maintaining underlying architecture in platform.
- Maintaining underlying architecture in CYC for publication.
- Maintaining underlying architecture in Systems which hold base data.

## However:

- High cost to develop and maintain any new processes.
- Keeping on top of current technology challenging.
- Purpose on platform is to provide 5 star machine readable data not conduct analysis.
- Not trying to change what Open Data platforms are traditionally about.





<b>Meeting:</b>	Audit & Governance Committee
<b>Meeting date:</b>	17/03/2025
<b>Report of:</b>	Debbie Mitchell, Director of Finance (S151 Officer)
<b>Portfolio of:</b>	Councillor Lomas, Executive Member for Finance, Performance, Major Projects, Human Rights, Equality and Inclusion

## **Audit and Governance Committee Report: Monitor 3 2024/25 – Key Corporate Risks**

### **Subject of Report**

1. The purpose of this paper is to present Audit & Governance Committee with an update on the key corporate risks (KCRs) for City of York Council (CYC), which is included at Annex A.

### **Policy Basis**

2. The effective consideration and management of risk within all of the council's business processes helps support the administration's key commitments and priorities as outlined in the Council Plan 2023-2027.

### **Recommendation and Reasons**

3. Audit and Governance Committee are asked to:
  - a) consider and comment on the key corporate risks included at Annex A, summarised at Annex B;
  - b) note and provide feedback on the in-depth review of KCR 1 at Annex C;
  - c) provide feedback on any further information that they wish to see on future committee agendas;

Reason:

To provide assurance that the authority is effectively understanding and managing its key risks.

## Background

4. The role of Audit & Governance Committee in relation to risk management covers three major areas;
  - Assurance over the governance of risk, including leadership, integration of risk management into wider governance arrangements and the top level ownership and accountability for risk
  - Keeping up to date with the risk profile and effectiveness of risk management actions; and
  - Monitoring the effectiveness of risk management arrangements and supporting the development and embedding of good practice in risk management
5. Risks are usually identified in three ways at the Council;
  - A risk identification workshop to initiate and/or develop and refresh a risk register. The risks are continually reviewed through directorate management teams (DMT) sessions.
  - Risks are raised or escalated on an ad-hoc basis by any employee
  - Risks are identified at DMT meetings
6. Due to the diversity of services provided, the risks faced by the authority are many and varied. The Council is unable to manage all risks at a corporate level and so the main focus is on the significant risks to the council's objectives, known as the key corporate risks (KCRs).
7. The corporate risk register is held on a system called Magique. The non KCR risks are specific to the directorates and consist of both strategic and operational risk. Operational risks are those which affect day to day operations and underpin the directorate risk register. All operational risk owners are required to inform the risk officer of any updates.
8. In addition to the current KCRs, in line with the policy, risks identified by any of the Directorates can be escalated to Council Management Team (CMT) for consideration as to whether they

should be included as a KCR. KCRs are reported and discussed quarterly with CMT and Portfolio Holders.

### **Key Corporate Risk (KCR) update**

9. There are currently 12 KCRs which are included at Annex A in further detail, alongside progress to addressing the risks.
10. Annex B is a one page summary of all the KCR's and their current gross and net risk ratings.
11. In summary the key risks to the Council are:
  - KCR1 – Financial Pressures: The Council's increasing collaboration with partnership organisations and ongoing government funding cuts will continue to have an impact on Council services
  - KCR2 – Governance: Failure to ensure key governance frameworks are fit for purpose.
  - KCR3 – Effective and Strong Partnership: Failure to ensure governance and monitoring frameworks of partnership arrangements are fit for purpose to effectively deliver outcomes.
  - KCR4 – Changing Demographics: Inability to meet statutory deadlines due to changes in demographics
  - KCR5 – Safeguarding: A vulnerable child or adult with care and support needs is not protected from harm
  - KCR6 – Health and Wellbeing: Failure to protect the health of the local population from preventable health threats.
  - KCR7 – Capital Programme: Failure to deliver the Capital Programme, which includes high profile projects
  - KCR8 - Local Plan: Failure to develop a Local Plan could result in York losing its power to make planning decisions and potential loss of funding
  - KCR9 – Communities: Failure to ensure we have resilient, cohesive, communities who are empowered and able to shape and deliver services.
  - KCR10 – Workforce Capacity: Reduction in workforce/ capacity may lead to a risk in service delivery.
  - KCR11 – External market conditions: Failure to deliver commissioned services due to external market conditions.

- KCR12 – Major Incidents: Failure to respond appropriately to major incidents.
12. Risks are scored at gross and net levels. The gross score assumes controls are in place such as minimum staffing levels or minimum statutory requirements. The net score will take into account any additional measures which are in place such as training or reporting. The risk scoring matrix is included at Annex C for reference.
13. The following matrix categorises the KCRs according to their net risk evaluation. To highlight changes in each during the last quarter, the number of risks as at the previous monitor are shown in brackets.

<b>Impact</b>					
Critical					
Major		1 (1)	5 (5)	1 (1)	
Moderate		1 (1)	3 (3)	1 (1)	
Minor					
Insignificant					
<b>Likelihood</b>	Remote	Unlikely	Possible	Probable	Highly Probable

14. By their very nature, the KCRs remain reasonably static with any movement generally being in further actions that are undertaken which strengthen the control of the risk further or any change in the risk score. In summary, key points to note are as follows;
- New Risks- No new KCRs have been added since the last monitor
  - Increased Risks – No KCRs have increased their net risk score since the last monitor
  - Removed Risks – No KCRs have been removed since the last monitor
  - Reduced Risks – No KCRs have reduced their net risk score since the last monitor

## **Updates to KCR risks, actions and controls**

15. KCR 1 – Financial Pressures: actions have been updated following Council approval of the 2025/26 Financial Strategy
16. KCR 2 – Governance: the title has been restored as *Governance* following the discussion at the July Audit & Governance Committee meeting with the risk detail, implications and controls updated accordingly. A revised date has been added to the ongoing action assigned to this risk.
17. KCR 3 – Effective and Strong Partnerships: implications updated, and the wording of some controls updated. New control added around the joint project group to develop a neighbourhood team model.
18. KCR 7 – Capital Programme: actions have been updated following Council approval of the 2025/26 Financial Strategy. A new action has been added to review the governance of major capital projects.
19. KCR 8 – Local Plan: Controls and actions updated following Council approval of the Local Plan.
20. KCR 10 – Workforce/Capacity: All ongoing actions have been reviewed and revised dates set.
21. KCR 12 – Major Incidents: Updated to reference the Prevent Situational Risk Assessment.

## **KCR 1 Financial Pressures**

22. As agreed at this committee in November 2024, a cycle of in-depth reviews will be carried out whereby one KCR is reviewed in detail and the risk owner attends that meeting to assist with the conversation. This monitor KCR 1 is under review.

## **Consultation Analysis**

23. Not applicable

## Risks and Mitigations

24. In compliance with the council's Risk Management Strategy, there are no risks directly associated with the recommendations of this report. The activity resulting from this report will contribute to improving the council's internal control environment.

## Contact details

For further information please contact the authors of this report.

### Author

<b>Name:</b>	Debbie Mitchell
<b>Job Title:</b>	Director of Finance
<b>Service Area:</b>	Finance & Procurement
<b>Report approved:</b>	Yes
<b>Date:</b>	04/03/2025

## Background papers

None

## Annexes

- Annex A: Key Corporate Risk Register
- Annex B: Summary of Key Corporate Risks
- Annex C: KCR 1 in depth review
- Annex D: Risk Scoring Matrix

Changes to Risk Register since last update (September 2024)

Key Corporate Risk	Changes
KCR1 Financial Pressures	Actions updated
KCR2 Governance	New detail on risk and implications to reflect wider governance risk rather than just information governance
KCR3 Effective and Strong Partnerships	Implications and controls updated
KCR4 Changing Demographics	No changes
KCR5 Safeguarding	No changes
KCR6 Health and Wellbeing	No changes
KCR7 Capital Programme	Actions updated and new action added
KCR8 Local Plan	Actions updated
KCR9 Communities	Actions updated
KCR10 Workforce (incl Health & Safety)	Actions updated
KCR11 External Market Conditions	No changes
KCR12 Major Incidents	New risk detail and implications with new control

**ANNEX A**  
**KEY CORPORATE RISK REGISTER AT SEPTEMBER 2024**

**KCR 1 FINANCIAL PRESSURES: The ongoing government funding cuts and the impact of the cost of living crisis will continue to have an impact on council services.** Over the course of the last 10 years there has been a substantial reduction in government grants leading to significant financial savings delivered. The council needs a structured and strategic approach to deliver the savings in order to ensure that any change to service provision is aligned to the council's key priorities. In addition, other partner organisations are facing financial pressures that impact on the council.

Risk Detail (cause)	Implications (consequence)	Gross Likelihood	Gross Impact	Controls	Net Likelihood	Net Impact	Direction of Travel	Risk Owner and Actions
<p>Reduction in government grants leading to the necessity to make savings</p> <p>Election of new government results in changes to local government settlement</p> <p>Increased service demand and costs (for example an aging population).</p> <p>Financial pressures on other partners that impact on the council</p> <p>The spending review is one year only for 2025/26</p> <p>Lasting financial impact of the pandemic on the economy as a whole</p> <p>Increased severity and frequency of climate hazard events (e.g. flooding)</p> <p>Inflation falls slower than anticipated or starts to rise again</p>	<p>Potential major implications on service delivery</p> <p>Impacts on vulnerable people</p> <p>Spending exceeds available budget</p> <p>Lack of long term funding announcements from central government creates uncertainty which hinders long term financial planning</p> <p>Lack of long term funding announcements from central government may impact on staff retention as it creates uncertainty for temporary posts funded by external funding</p> <p>An economic downturn will affect the Council's main sources of funding; reducing business rates income if premises are vacant and reducing council tax income if more individuals require support due to unemployment.</p>	Highly Probable	Major (21)	<p>Regular budget monitoring</p> <p>Effective medium term planning and forecasting</p> <p>Chief finance officer statutory assessment of balanced budget</p> <p>Regular communications on budget strategy and options with senior management and politicians</p> <p>Skilled and resourced finance and procurement service, supported by managers with financial awareness.</p> <p>Climate change mitigation and adaptation programme</p> <p>Financial Strategy approved.</p> <p>Cost control measures are in place including ceasing non-essential spend</p> <p>Monthly cost control panels are held by the Council's statutory officers</p> <p>Corporate Improvement Framework has been established.</p>	Probable	Major (20)	Unchanged	<p><b>RISK OWNER: Debbie Mitchell</b></p> <p><b>COMPLETED</b> Development of Financial strategy for 2025/26  (Debbie Mitchell, 31/01/2025)</p> <p><b>COMPLETED</b> The action plan for the Corporate Improvement Framework includes an action to improve financial literacy. This will include training where appropriate.  (Debbie Mitchell 31/01/25)</p> <p><b>NEW</b> Development of Financial Strategy for 2026/27</p>



**ANNEX A**  
**KEY CORPORATE RISK REGISTER AT SEPTEMBER 2024**

Risk Detail (cause)	Implications (consequence)	Gross Likelihood	Gross Impact	Controls	Net Likelihood	Net Impact	Direction of Travel	Risk Owner and Actions
<p>Increased risk of UK recession</p> <p>General cost pressures due to impact of Ukraine conflict.</p> <p>UK Bank of England Interest rate expected to remain high until late 2024</p>	<p>Increased cost of responding to emergency situations, as a result of climate change, and impact on service delivery.</p> <p>Increased interest rates and the continued impact of inflation will reduce the overall funding available to the Council and may therefore lead to reductions in service levels in some areas.</p> <p>Council is unable to set a balanced budget or is required to request exceptional financial support from central government</p>							(Debbie Mitchell 31/01/2026)

**ANNEX A**  
**KEY CORPORATE RISK REGISTER AT SEPTEMBER 2024**

**KCR 2 GOVERNANCE: Failure to ensure key governance frameworks are fit for purpose.** With the current scale and pace of transformation taking place throughout the organisation it is now more important than ever that the council ensures that its key governance frameworks are strong particularly those around statutory compliance including information governance and transparency.

Risk Detail (cause)	Implications (consequence)	Gross Likelihood	Gross Impact	Controls	Net Likelihood	Net Impact	Direction of Travel	Risk Owner and Actions
<p>Increased interactions in relation to FOIA and transparency, and failures to adhere to statutory timescales for responses.</p> <p>Failure to comply with data protection and privacy legislation</p> <p><b>NEW</b> Failure to comply with regulator audit or inspection actions</p> <p><b>NEW</b> Failure to have and adhere to consistent and effective records management based on established standards, codes of practice etc</p> <p><b>NEW</b> Increased resource, capacity and workload demands resulting from any or all the above</p>	<p><b>REVISED</b> Increases in decision or enforcement notices or other penalties including monetary fines by regulators such as Information Commissioner</p> <p><b>REVISED</b> Potential legal action including criminal action against the council and/or individual(s) if knowing and reckless breaches of data protection legislation occur, and/or failing to comply with regulator audit, inspection or other notices</p> <p><b>REVISED</b> Reduced or removed ability for the council to use covert surveillance. Potential increased costs to the council if there are successful individual claims for compensation as a result of breaches of data protection and privacy legislation.</p> <p>Impact on the end user/customer</p> <p><b>NEW</b></p>	Probable	Major (20)	<p><b>REVISED</b> ICT and ICT security policies and procedures such as Electronic Communication Policy</p> <p>IT security systems in place</p> <p><b>NEW</b> Provision and ongoing review of information governance policies and procedures including regular all staff or targeted communications</p> <p><b>NEW</b> Mandatory all staff awareness training (new and ongoing) for data protection and information security</p> <p><b>NEW</b> Provision of role specific training eg covert surveillance, information asset etc</p> <p>Governance, Risk and Assurance Group (GRAG) covers a wide range of governance issues</p>	Possible	Major (19)	Revisions to and new additions for risk details, implications and controls	<p><b>RISK OWNER: Bryn Roberts</b></p> <p><b>REVISED DATE</b> Ongoing review: Continued implementation and embedding of relevant elements from the action plan.</p> <p>This is further supplemented by additional work by the LGA through the Peer Review to ensure improved member-officer relations and greater emphasis on due corporate governance.</p> <p>(Bryn Roberts 31/03/2025)</p>

**ANNEX A**  
**KEY CORPORATE RISK REGISTER AT SEPTEMBER 2024**

Risk Detail (cause)	Implications (consequence)	Gross Likelihood	Gross Impact	Controls	Net Likelihood	Net Impact	Direction of Travel	Risk Owner and Actions
	<p>Reduced confidence in the council's ability to deal with FOIA/EIR and in turn, its openness and transparency.</p> <p>Adverse media/ social media coverage</p> <p>Reputational impact leading to loss of required accreditations such as NHS, etc</p> <p><b>NEW</b> Impact on records being available for future historical and research purposes</p>			<p>Regular Internal Audit reviews of information governance including physical data security for the Council.</p> <p><b>REVISED</b> Regular monitoring reports to Audit &amp; Governance committee and Corporate management Team and/or appropriate Scrutiny Committee(s)</p> <p><b>REVISED</b> Provision of information and data on York Open Data Regular review of publication scheme and transparency code legislation to ensure ongoing compliance</p> <p>Ongoing management of data architecture to provide de-personalised data to open data platform</p> <p>Public Protection Annual Control Strategy</p> <p>Additional resource, training and improved processes to deal with FOIA requests</p> <p>Officer and delegated decisions are published as necessary to ensure transparency</p>				

**ANNEX A**  
**KEY CORPORATE RISK REGISTER AT SEPTEMBER 2024**

Risk Detail (cause)	Implications (consequence)	Gross Likelihood	Gross Impact	Controls	Net Likelihood	Net Impact	Direction of Travel	Risk Owner and Actions
				<p><b>REVISED</b></p> <p>Maintaining the strengthened relationship between Senior Information Risk Officer (SIRO)/ Director of Governance and the Caldicott Guardian</p> <p>Ongoing review of Council constitution.</p> <p>New induction programme for elected members including training in respect of the Code of Conduct and conflict of interests.</p> <p>Members now supplied with standard ICT equipment which will help to ensure appropriate information security and Information Governance.</p>				

**ANNEX A**  
**KEY CORPORATE RISK REGISTER AT SEPTEMBER 2024**

**KCR 3 EFFECTIVE AND STRONG PARTNERSHIPS: Failure to ensure partnership arrangements are fit for purpose to effectively deliver outcomes.** In order to continue to deliver good outcomes and services, the council will have to enter into partnerships with a multitude of different organisations whether they are public, third sector or commercial entities. The arrangements for partnership working need to be clear and understood by partners to ensure they deliver the best possible outcomes.

Risk Detail (cause)	Implications (consequence)	Gross Likelihood	Gross Impact	Controls	Net Likelihood	Net Impact	Direction of Travel	Risk Owner and Actions
<p>Failure to effectively monitor and manage partnerships</p> <p>Partner (especially NHS, Academies) financial pressures may affect outcomes for residents</p> <p>Unilateral decisions made by key partners may affect other partners' budgets or services</p> <p>Priorities of the newly elected Mayor does not align with council /or city priorities</p> <p>Financial pressure on York and Scarborough Teaching Hospitals NHS Foundation Trust (YTHFT) and the Humber and North Yorkshire Health and Care Partnership ICS Board which may have worsened further due to Covid-19 and the cost of living crisis and ongoing demand on services</p>	<p>Key partnerships fail to deliver or break down</p> <p>Failure to utilise commitment to the city, reduced impact overall impact</p> <p>Misalignment of organisations' ambitions and direction of travel</p> <p>Ability to deliver transformation priorities undermined</p> <p>Delays in funding lead to missed opportunities</p> <p>Adverse impact on service delivery</p> <p>Funding implications</p> <p>Reputational impact</p>	Probable	Major (20)	<p>Account management approach to monitoring key partnerships. CMT identified the 100 organisations who have the most potential to influence or affect organizational and city aims and priority outcomes for residents, and have established a partner programme to continue to engage them. Each Corporate Director and the Chief Executive lead on specific relationships. Thematic external partner groups meet regularly to discuss key issues and identify areas to work together on.</p> <p>The Integrated Care System now has a strategy in place that aligns with the Health &amp; Wellbeing Board . The York Place Board will oversee the delivery of this at a Place level. Financial pressure remains, with a newly established joint Commissioning Group chaired by the Director of Public Health however the Council, ICS and the Acute Trust work together to reduce delays increase flow to reduce escalation beds and increase staffing.</p> <p>Arrangements with the newly established MCA understand and inform priorities, with the Strategy and Partnerships team maintaining a</p>	Possible	Moderate (14)	No change	<p><b>RISK OWNERS:</b>  <b>Claire Foale</b></p> <p>No current actions, ongoing monitoring of current controls</p>

**ANNEX A**  
**KEY CORPORATE RISK REGISTER AT SEPTEMBER 2024**

Risk Detail (cause)	Implications (consequence)	Gross Likelihood	Gross Impact	Controls	Net Likelihood	Net Impact	Direction of Travel	Risk Owner and Actions
Cumulative impacts of the pandemic and cost of living crisis and a reduction in volunteering on voluntary and community sector				<p>central coordination role, and the approved “pipeline” and subsequent response to Local Growth Plan confirming areas of focus. MCA are developing a series of consultative sessions with different officer groups to help ensure MCA Committee decisions include thorough briefings.</p> <p>Internal co-ordination through Policy Network who meet regularly to understand which areas of the council are working with different partners and what is happening across agendas (including overall monitoring of arrangements with voluntary &amp; community sector as part of prevention and early help work)</p> <p>Commissioners and the NHS place directors are working closely to deliver a number of key joint services across health and social care.</p> <p>Joint project group with NHS/ICB/Council to develop integrated neighbourhood team model and review assets.</p> <p>The York Health and Care Board is now in place chaired by Ian Floyd, which supports an integrated decision-making approach across organisations</p>				

ANNEX A  
KEY CORPORATE RISK REGISTER AT SEPTEMBER 2024

Risk Detail (cause)	Implications (consequence)	Gross Likelihood	Gross Impact	Controls	Net Likelihood	Net Impact	Direction of Travel	Risk Owner and Actions

**ANNEX A**  
**KEY CORPORATE RISK REGISTER AT SEPTEMBER 2024**

**KCR 4 CHANGING DEMOGRAPHICS: Inability to meet statutory duties due to changes in demographics.** York has a rapidly changing demographic in relation to both residents and business. This brings with it significant challenges particularly in the delivery of adult social care and children's services. The council needs to ensure that community impacts are planned for and resourced.

Risk Detail (cause)	Implications (consequence)	Gross Likelihood	Gross Impact	Controls	Net Likelihood	Net Impact	Direction of Travel	Risk Owner and Actions
<p>Development and regeneration makes York more desirable and accessible to residents, students and business, resulting in increasing inward migration to York.</p> <p>An increase in the aging population requiring services from the council</p> <p>Increase in complexity of needs as people get older</p> <p>Increase in people living with dementia</p> <p>Increase in ethnic diversity of the population means that the council has to understand the needs of different communities in relation to how services are delivered</p> <p>Growing number of people with SEND or complex needs living into adulthood</p>	<p>Increased service demand from residents, including; statutory school placements, SEND, mental health, adult social care and environmental services (eg waste collection)</p> <p>Increased service demand in relation to business (e.g. Regulation, Planning)</p> <p>Impact of additional demands cause significant financial and delivery challenges, such as a rise in delayed discharges, deterioration of people in the community awaiting elective surgery as well as increases in the number of people requiring care as the population ages</p> <p>Reputational impact as these mainly impact high risk adult and children's social care service areas</p> <p>Unable to recruit workers in key service areas e.g. care worker</p>	Probable	Major (20)	<p>Place planning strategy to ensure adequate supply of school places</p> <p>DfE returns and school population reported every 6 months</p> <p>Local area working structures in frontline services, including Early intervention initiatives and better self-care</p> <p>Assessment and Care management review complete, to better manage adult social care demand on CYC based on community led support</p> <p>Advice and Information Strategy complete, to provide residents with direct access to support and services, to better manage adult social care demand on CYC, resulting in the launch of Livewell York</p> <p>Investment in support brokerage work with NHS integrated commissioning</p> <p>Stakeholder and officer group, to create a more connected and integrated health and social care system.</p> <p>Officer caseload monitoring</p>	Possible	Major (19)	No change	<p><b>RISK OWNER: SARA STOREY</b></p> <p>No current actions, ongoing monitoring of current controls</p>



**ANNEX A**  
**KEY CORPORATE RISK REGISTER AT SEPTEMBER 2024**

Risk Detail (cause)	Implications (consequence)	Gross Likelihood	Gross Impact	Controls	Net Likelihood	Net Impact	Direction of Travel	Risk Owner and Actions
<p>Demographic of workforce supply unable to meet workforce demand</p> <p>Failure to plan for the impact of a rapid change in demographics to front line service provision</p> <p>The impact of the cost of living crisis may disproportionately affect certain demographics; eg BAME and the older community are more likely to suffer health issues, younger people by job losses</p>	To ensure that decisions made in relation to cost of living support are taken with a recognition of the different impacts on certain demographics			<p>Internal co-ordination such as Creating Resilient Communities Working Group (CRCWG)</p> <p>Establishing a “preparing for adulthood and LD/Autism lead” to ensure smooth transition</p> <p>York Skills Plan</p> <p>The Education Planning Team have completed a review of demographic data to determine the impact on schools</p> <p>Community Impact Assessments are carried out before decision making</p> <p>Redesign and implementation of new arrangements for early help and prevention</p> <p>Ongoing analysis of the Local Plan and Major development projects demographic data to determine the impact on all CYC services.</p> <p>The Covid 19 review ensures that lessons are learned, links to the population hub providing access to the right data ensure services and support is delivered across localities to reduce inequalities</p>				

ANNEX A  
KEY CORPORATE RISK REGISTER AT SEPTEMBER 2024

Risk Detail (cause)	Implications (consequence)	Gross Likelihood	Gross Impact	Controls	Net Likelihood	Net Impact	Direction of Travel	Risk Owner and Actions
				Financial Inclusion Strategy monitored by the Financial Inclusion Steering Group  CYC specific Anti Racism Strategy, Action Plan and Pledge  Support early intervention through the frailty hub, working alongside health colleagues  New Transition Strategy established				

**ANNEX A**  
**KEY CORPORATE RISK REGISTER AT SEPTEMBER 2024**

**KCR 5 SAFEGUARDING: A vulnerable child or adult with care and support needs is not protected from harm.** Ensuring that vulnerable adults and children in the city are safe and protected is a key priority for the council. The individual, organizational and reputational implications of ineffective safeguarding practice are acute.

Risk Detail (cause)	Implications (consequence)	Gross Likelihood	Gross Impact	Controls	Net Likelihood	Net Impact	Direction of Travel	Risk Owner and Actions
<p>Failure to protect a child or vulnerable adult from death or serious harm (where service failure is a factor)</p> <p>Potential for an increased demand on Children's and Adult services following the pandemic</p> <p>Failed statutory inspection (CQC/Ofsted)</p> <p>Supply failure within the national care market for children's placements following OFSTED introduction for ages 16-17</p>	<p>Vulnerable person not protected</p> <p>Children's serious case review or lessons learned exercise</p> <p>Safeguarding adults review</p> <p>Reputational damage</p> <p>Serious security risk</p> <p>Financial implications, such as compensation payments</p> <p>Financial and resource implications of an increase in demand as a result of shortage in supply of placements</p> <p>Financial investment required as a result of a failed inspection</p>	Probable	Major (20)	<p>Safeguarding sub groups</p> <p>Multi agency policies and procedures</p> <p>Specialist safeguarding cross sector training</p> <p>Quantitative and qualitative performance management</p> <p>Reporting and governance to lead Member, Chief Executive and Scrutiny</p> <p>Annual self assessment, peer challenge and regulation</p> <p>Audit by Veritau of Safeguarding Adults processes</p> <p>Children's and Adults Safeguarding Boards (LSCB &amp; ASB)</p> <p>Ongoing inspection preparation &amp; peer challenge</p> <p>Local and Regional Data analysis</p> <p>National Prevent process</p> <p>DBS checks and re-checks</p>	Possible	Major (19)	No change	<p><b>RISK OWNERS:</b>  <b>Sara Storey &amp; Martin Kelly</b></p> <p>No current actions – ongoing monitoring of current controls</p>

**ANNEX A**  
**KEY CORPORATE RISK REGISTER AT SEPTEMBER 2024**

Risk Detail (cause)	Implications (consequence)	Gross Likelihood	Gross Impact	Controls	Net Likelihood	Net Impact	Direction of Travel	Risk Owner and Actions
				<p>Effectively resourced and well managed service, supported by robust workforce strategy and clear practice model</p> <p>Effective recruitment to senior roles with expert assessment contributing to the process</p> <p>Annual Safeguarding Board annual plan</p> <p>Controls implemented from peer review action plan</p> <p>Chief Officer Group which brings together Chief Officers from relevant organisations in relation to safeguarding eg police, CYC</p> <p>Children's Social Care records system is upgraded. This is monitored by a project board.</p> <p>Ongoing work to ensure capacity is assured to enable any increase in demand to be met after introduction of new OFSTED requirements in children's care homes</p> <p>Use of different methods of contact methods for vulnerable children, such as facetime, alongside working with the DoE and Ofsted</p> <p>Improvement Plan for Children's social care in place since 2020</p>				

**ANNEX A**  
**KEY CORPORATE RISK REGISTER AT SEPTEMBER 2024**

Risk Detail (cause)	Implications (consequence)	Gross Likelihood	Gross Impact	Controls	Net Likelihood	Net Impact	Direction of Travel	Risk Owner and Actions
				<p>Improvement Plan for Adult Social Care to address current budget pressures in place May 2021</p> <p>Increasing internal placement options with York by developing LA operated residential care</p> <p>Increasing targeted advertising to attract Foster Carers and increase capacity</p> <p>Adults Safeguarding Board Manager is in post</p>				

**ANNEX A**  
**KEY CORPORATE RISK REGISTER AT SEPTEMBER 2024**

**KCR 6 HEALTH AND WELLBEING:** Failure to protect the health of the local population from preventable health threats through preventable control measures.

Risk Detail (cause)	Implications (consequence)	Gross Likelihood	Gross Impact	Controls	Net Likelihood	Net Impact	Direction of Travel	Risk Owner and Actions
<p>Failure to protect the health of citizens against preventable disease by ensuring appropriate levels of vaccination, immunisation and screening.</p> <p>Failure to ensure there are plans in place to respond to wide-scale impacts on the health of citizens from future pandemics, infectious diseases, new and emerging drug trends, environmental hazards and the health impacts of adverse weather impacts</p> <p>The impact of the non or late diagnosis of health issues due to the impact of Covid-19 and cost of living increases, healthcare service pressures e.g. waiting lists or wider societal changes.</p> <p>Failure to protect citizens from the adverse health impacts of climate change</p>	<p>Likelihood of mass disease outbreaks</p> <p>Risk to life of chemical, biological or radiological hazard</p> <p>Late diagnosis &amp; delay in treatment of health conditions that could be prevented through eg healthier lifestyles, healthier living conditions eg housing, or identified earlier through routine screening e.g. breast &amp; cervical cancer, diabetic sight loss</p> <p>Reduction in life expectancy and quality of life</p> <p>Increase in health inequalities between population groups in the city</p>	Probable	Major (20)	<p>York Health Protection Committee is established with good engagement with partners locally and regionally.</p> <p>The Health Protection Committee will produce an Annual Health Protection Report for CYC Executive to approve</p> <p>Health protection governance arrangements are subject to regular inspection through the internal audit cycle.</p> <p>Emergency Preparedness arrangements including NYLRF arrangements, plans and exercises</p> <p>Mass vaccination programme for flu and Covid 19</p> <p>The 2022-2032 Health and Wellbeing Strategy sets 10 clear population health goals to improve health and the conditions which create health</p> <p>Climate change mitigation and adaptation programme</p>	Probable	Moderate (15)	No change	<p><b>RISK OWNER: PETER RODERICK</b></p> <p>No current actions, continuous monitoring of controls.</p>

ANNEX A  
KEY CORPORATE RISK REGISTER AT SEPTEMBER 2024

Risk Detail (cause)	Implications (consequence)	Gross Likelihood	Gross Impact	Controls	Net Likelihood	Net Impact	Direction of Travel	Risk Owner and Actions
Budget for PH services, such as sexual health service, is insufficient to cope with rising demand.	Sexual health service is overwhelmed leading to poor sexual health and increasing infections across the local authority							

**ANNEX A**  
**KEY CORPORATE RISK REGISTER AT SEPTEMBER 2024**

**KCR 7 CAPITAL PROGRAMME: Failure to deliver the Capital Programme, which includes high profile projects.** The capital programme currently has a budget of £395m from 2024/25 to 2028/29. The schemes range in size and complexity but are currently looking to deliver two very high profile projects, Castle Gateway and York Central, which are key developments for the city.

Risk Detail (cause)	Implications (consequence)	Gross Likelihood	Gross Impact	Controls	Net Likelihood	Net Impact	Direction of Travel	Risk Owner and Actions
<p>Complex projects with inherent risks</p> <p>Large capital programme being managed with reduced resources across the Council</p> <p>Increase in scale of the capital programme, due to major projects and lifting of borrowing cap for Housing</p> <p>Cost pressures due to increasing inflation rate (particularly in Construction where 20-30% increases in costs are being seen)</p> <p>UK Bank of England interest rate expected to remain high until late 2024</p>	<p>Additional costs and delays to delivery of projects</p> <p>The benefits to the community are not realised</p> <p>Reputational Damage</p> <p>Pausing or stopping projects because of the economic climate may create some compliance issues and may mean that existing projects require extensions</p> <p>Increased interest rates and the continued impact of inflation will reduce the overall funding available to the Council and may therefore lead to reductions in service levels in some areas.</p>	Probable	Major (20)	<p>Project boards and project plans</p> <p>Regular monitoring of schemes</p> <p>Capital programme reporting to Executive and CMT</p> <p>Financial, legal and procurement support included within the capital budget for specialist support skills</p> <p>Project Management Framework</p> <p>Additional resource to support project management</p> <p>5 year Capital Strategy approved annually</p> <p>Capital Programmes are sufficiently staffed to deliver to timescales</p> <p>Internal Audit Report gave reasonable assurance on project management arrangements</p>	Possible	Moderate (14)	No change	<p><b>RISK OWNER: Debbie Mitchell</b></p> <p><b>COMPLETED</b> Development of capital strategy for 2025/26 (Debbie Mitchell, 31/01/2025)</p> <p><b>NEW</b> Development of capital strategy for 2026/27 (Debbie Mitchell, 31/01/2026)</p> <p><b>NEW</b> Review of major capital projects governance to be undertaken  (Garry Taylor &amp; Debbie Mitchell 30/09/2025)</p>



**ANNEX A**  
**KEY CORPORATE RISK REGISTER AT SEPTEMBER 2024**

**KCR 8 LOCAL PLAN: Failure to develop a Local Plan could result in York losing its power to make planning decisions and potential loss of funding.** The council has a statutory duty to develop a Local Plan, a city wide plan, which helps shape the future development in York over the next 20 years. It sets out the opportunities and policies on what will or will not be permitted and where, including new homes and businesses. The Local Plan is a critical part of helping to grow York's economy, create more job opportunities and address our increasing population needs.

Risk Detail (cause)	Implications (consequence)	Gross Likelihood	Gross Impact	Controls	Net Likelihood	Net Impact	Direction of Travel	Risk Owner and Actions
Failure to agree and adopt a Local Plan for the City.	<p>The Local Plan Examination process continues and the policies in draft Local Plan is a "material planning consideration" in the consideration and determination of planning applications. Development proposals which are not in accordance with the Draft Plan may continue to be submitted as planning applications, resulting in refusals of planning permission and an increase in planning appeals. An "adopted" Local Plan following the Examination by the Planning Inspectors would carry greater weight than the draft Plan.</p> <p>There may be a negative impact on the council's strategic economic goals and may have an adverse impact on investment in the city until there is an adopted Local Plan which provides greater direction through land use</p>	Probable	Major (20)	<p>The Plan has completed examination in public phases 1 (in 2019) and 2-4 (in 2022) as well as its Main Modifications (regulation 19 compliant) Consultation in Spring 2023.</p> <p>Local Plan adopted February 2025 and will remain in place to inform developments going forward.</p> <p>New policy impacts from central government will be reviewed and understood before any further actions taken.</p> <p>SPDs/guidance to support the newly adopted Local Plan will be approved by relevant Executive Member to support delivery of the Local Plan.</p> <p>Correspondence as to the latest local plan position is regularly published on the Councils website to ensure all parties are kept abreast of the Planning Inspector and CYC dialogue.</p> <p>The plan following national guidance, good practice and specialist legal advice.</p>	Unlikely	Major (18)	Action progress	<p><b>RISK OWNER:</b> Garry Taylor</p> <p><b>REVISED DATE</b> Ongoing action: Monitoring of controls (Garry Taylor , 31/03/2025)</p> <p><b>REVISED DATE</b> Following approval of the Local Plan, this KCR will be considered for removal from the risk register. (Garry Taylor, 31/03/2025)</p> <p><b>COMPLETED</b> Local Plan approved at Full Council in February 2025.</p>

**ANNEX A**  
**KEY CORPORATE RISK REGISTER AT SEPTEMBER 2024**

Risk Detail (cause)	Implications (consequence)	Gross Likelihood	Gross Impact	Controls	Net Likelihood	Net Impact	Direction of Travel	Risk Owner and Actions
	<p>allocations and policies which guide and direct development.</p> <p>For some major planning applications which may be supported by the Council the development processes and decision making is slowed down by need to refer application to the Secretary of State for Levelling Up, Housing and Communities for consideration as to whether a Public Inquiry should be held or not.</p> <p>Central government (MHCLG) have already identified York as a high priority to produce a Local Plan. The failure to prepare and produce a Local Plan in accordance with the timescale accepted by central government could possibly result in action from the Secretary of State for Levelling Up, Housing and Communities to directly intervene in the plan making process.</p> <p>Changing policy environment set by new government, such as refreshed NPPF and Planning regulations due in</p>			<p>Continued close liaison with:</p> <ul style="list-style-type: none"> <li>• MHCLG, HE</li> <li>• Planning Advisory Services</li> <li>• Planning Inspectorate</li> <li>• The appointed planning Inspectors.</li> </ul> <p>The Local Plan Working Group (LPWG) and Executive continue to be fully engaged, together with full Council throughout the plan making and delivery process at appropriate stages and before submission of Draft Local Plan for Examination.</p> <p>Director of City Development weekly monitoring / management of the process</p> <p>Additional resources to ensure delivery within timescales</p>				

ANNEX A  
KEY CORPORATE RISK REGISTER AT SEPTEMBER 2024

Risk Detail (cause)	Implications (consequence)	Gross Likelihood	Gross Impact	Controls	Net Likelihood	Net Impact	Direction of Travel	Risk Owner and Actions
	April potential to destabilise adopted plan.							

**ANNEX A**  
**KEY CORPORATE RISK REGISTER AT SEPTEMBER 2024**

**KCR 9 COMMUNITIES: Failure to ensure we have resilient, cohesive, communities who are empowered and able to shape and deliver services.** The council needs to engage in meaningful consultation with communities to ensure decisions taken reflect the needs of residents, whilst encouraging them to be empowered to deliver services that the council is no longer able to do. Failing to do this effectively would mean that services are not delivered to the benefit of those communities or in partnership.

Risk Detail (cause)	Implications (consequence)	Gross Likelihood	Gross Impact	Controls	Net Likelihood	Net Impact	Direction of Travel	Risk Owner and Actions
<p>Failure to effectively engage with the communities we serve</p> <p>Failure to contribute to the delivery of safe communities</p> <p>Failure to effectively engage stakeholders (including Members and CYC staff) in the decision making process</p> <p>Failure to manage expectations</p> <p>Communities are not willing/able to fill gaps following withdrawal of CYC services</p> <p>Lack of cohesion in the planning and use of CYC and partner community based assets in the city</p> <p>Failure to mitigate wider determinants of health/deprivation impacts such as world conflicts and the cost of living increases</p>	<p>Lack of buy in and understanding from stakeholders</p> <p>Alienation and disengagement of the community</p> <p>Relationships with strategic partners damaged</p> <p>Impact on community wellbeing</p> <p>Services brought back under council provision – reputational and financial implications</p> <p>Budget overspend</p> <p>Create inefficiencies</p> <p>Services not provided</p> <p>Poor quality provision not focused on need, potential duplication, ineffective use of resources, difficulty in commissioning community services e.g. Library services</p>	Probable	Major (20)	<p>CMT working collegiately on joint initiatives around Early Intervention and prevention</p> <p>New early help and prevention community based service delivery models in Housing&amp; Communities</p> <p>Revised Community Safety Plan</p> <p>Devolved budgets to Ward Committees and delivery of local action plans through ward teams</p> <p>Improved information and advice, Customer Strategy and ICT support to facilitate self service</p> <p>CYC Staff and Member training and development</p> <p>Community Safety Strategy in place for 2023/24</p> <p>Community Hubs set up to support residents</p> <p>Roll-out of the Community hubs model as agreed in Oct 2020</p> <p><b>UPDATED</b></p>	Possible	Major (19)	Revised date for action	<p><b>RISK OWNER: Pauline Stuchfield</b></p> <p><b>COMPLETED</b></p> <p>Team being established to cover equalities, access &amp; inclusion.</p> <p>Updated JD now approved, ready for recruitment.</p> <p>(Pauline Stuchfield 31/12/2024)</p> <p>Approval of Community Safety Strategy for 2024/25</p> <p>(Pauline Stuchfield, 31/03/2025)</p>

**ANNEX A**  
**KEY CORPORATE RISK REGISTER AT SEPTEMBER 2024**

Risk Detail (cause)	Implications (consequence)	Gross Likelihood	Gross Impact	Controls	Net Likelihood	Net Impact	Direction of Travel	Risk Owner and Actions
	Increase in cost of living and in deprivation			<p>Management structure 2024 bringing Communities and Housing together.</p> <p>Volunteer Centre established through York CVS. 'People Helping People Strategy' being reviewed.</p> <p>Financial Inclusion Steering Group</p> <p>Establishment of Food roles in Communities Team</p> <p>Support for Anti-Racism group provided</p> <p>Maintaining strong relationships with parish councils</p> <p>Access Officer role has been established in Communities</p> <p>Interim Financial Inclusion Strategy monitored by the Financial Inclusion Steering Group</p>				

**ANNEX A**  
**KEY CORPORATE RISK REGISTER AT SEPTEMBER 2024**

**KCR 10 WORKFORCE/ CAPACITY: Reduction in workforce/ capacity may lead to a risk in service delivery.** It is crucial that the council remains able to retain essential skills and also to be able to recruit to posts where necessary, during the current periods of uncertainty caused by the current financial climate and transformational change. The health, wellbeing and motivation of the workforce is therefore key in addition to skills and capacity to deliver. In addition, the council must ensure that its key governance frameworks are strong particularly those around statutory compliance for Health & Safety.

Risk Detail (cause)	Implications (consequence)	Gross Likelihood	Gross Impact	Controls	Net Likelihood	Net Impact	Direction of Travel	Risk Owner and Actions
<p>The necessity to deliver savings has resulted in a reduced workforce requiring new and specialist skills</p> <p>Recruitment and retention difficulties as the council may be seen as a less attractive option than the private sector</p> <p>Lack of succession planning</p> <p>HR Policies may not be consistent with new ways of working (eg remuneration policy)</p> <p>Uncertainty around long term funding from central government.</p> <p>Lack of long term funding announcements from central government may impact on staff retention as it creates uncertainty for temporary posts funded by external funding</p>	<p>Increased workloads for staff</p> <p>Impact on morale and as a result, staff turnover in key services impacting on business continuity and performance</p> <p>Inability to maintain service standards</p> <p>Impact on vulnerable customer groups</p> <p>Reputational damage as a current and prospective employer.</p> <p>Single points of failure throughout the business</p> <p>Impact on the health &amp; wellbeing of staff has been and will be significant and may increase early retirements and leavers. Due to</p> <ul style="list-style-type: none"> <li>Remote working (working from home)</li> </ul>	Probable	Major (20)	<p>Organisational Development Plan (replaces Workforce Strategy/ People Plan)</p> <p>Stress Risk Assessments</p> <p>Annual PDRs</p> <p>Comprehensive Occupational Health provision including counselling.</p> <p>HR policies e.g. whistleblowing, dignity at work</p> <p>Development of coaching/ mentoring culture to improve engagement with staff</p> <p>Corporate Cost Control Group monitoring of absence and performance reporting</p> <p>Apprenticeship task group</p> <p>Agency and Interim Staffing Policies</p> <p>Absence Management Policies</p> <p>Substance Misuse Policy</p> <p>A Workplace Health &amp; Wellbeing Group has been established with staff</p>	Possible	Moderate (14)	Revised dates for ongoing actions; New action	<p><b>RISK OWNER:</b> <b>Helen Whiting</b></p> <p><b>REVISED DATE</b> Ongoing action: Review of HR policies to ensure they complement the diverse ways in which our workforce deliver services (Helen Whiting, 31/03/2025)</p> <p><b>NEW</b> Implementation of the new Workforce Strategy and Action plan resulting from the Corporate Improvement Framework. Monitoring of action plan continues</p> <p>(Helen Whiting, 31/03/25)</p> <p><b>REVISED DATE</b> Ongoing action:</p>

**ANNEX A**  
**KEY CORPORATE RISK REGISTER AT SEPTEMBER 2024**

Risk Detail (cause)	Implications (consequence)	Gross Likelihood	Gross Impact	Controls	Net Likelihood	Net Impact	Direction of Travel	Risk Owner and Actions
<p>Reduction in posts due to restructures required to achieve budget savings</p> <p>Potential strike action impacting on delivery of services. Ongoing school strikes and wider transport strikes also implicate on workforce availability.</p> <p>Lack of qualified workforce (e.g. care staff, HGV drivers)</p> <p>Ongoing national skills shortage</p> <p>Pay structure issues causing pressure at lower end having knock on impact on middle grades and especially supervisory roles around Grade 5</p> <p>Stress sickness absence remains the highest absence reason, importance of managing stress and potential burnout of staff.</p> <p>All LA's have a heightened awareness of the risk of</p>	<p>can have a negative impact on wellbeing.</p> <ul style="list-style-type: none"> <li>Work life balance – unable to separate work from home due to work being carried out within the home</li> <li>Ongoing vacancies and volume of work in hard to recruit roles</li> </ul> <p>However many staff may see an increase in their Health &amp; Well Being due to more agile working. Having greater flexibility between work and home life.</p> <p>More agile and flexible working may also result in increased retention of staff and increase the attraction of candidates for vacant positions.</p> <p>Reduction in agency spend is a positive however, a reduced spend will impact on Teckal arrangements for City of York Trading (operating as Work With York)</p> <p>Financial &amp; reputational impact of successful challenges to T&amp;Cs and claims for equal pay</p>			<p>&amp; trade union representation which is chaired by the Head of HR.</p> <p>A staff health &amp; wellbeing survey has been undertaken &amp; this is being followed up by staff focus groups.</p> <p>Increase in regulatory compliance to protect the workforce e.g. Health and Safety regulations, working time directives</p> <p>Annual increase in Living wage is applied (although there is no control over this rate and conflicts with NJC rates)</p> <p>Joint Health and Safety Board and regular review of support for staff</p> <p>Improved frequency of informal and formal meetings with Trade Unions to improve communications and relationships</p> <p>Employer benefits package is well established</p> <p>Annual reminders and voucher provision for flu and covid vaccinations</p> <p>Increased help and awareness of staff wellbeing and mental health; monthly 'make a difference communications' which focuses on wellbeing</p>				<p>Review of employee T&amp;Cs. Progress has started with costing options ahead of discussions with CMT and Trade Unions. (Helen Whiting, 31/12/2025)</p> <p><b>REVISED DATE</b> Ongoing action - Implementation of creative recruitment initiatives.  (Helen Whiting, 31/12/2025)</p> <p>Implementation of 2024/25 national pay award once negotiations have been concluded.  (Helen Whiting, 31/2/2025)</p> <p>Teckal arrangements resolved from 1<sup>st</sup> April 2025, WWY will operate exclusively for CYC (noting other City of York Trading</p>

**ANNEX A**  
**KEY CORPORATE RISK REGISTER AT SEPTEMBER 2024**

Risk Detail (cause)	Implications (consequence)	Gross Likelihood	Gross Impact	Controls	Net Likelihood	Net Impact	Direction of Travel	Risk Owner and Actions
<p>equal pay claims, following events at Birmingham</p> <p>Serious breach of health and safety legislation</p> <p>Failure to comply with statutory obligations in respect of public safety</p>	<p>Public and staff safety may be put at risk</p> <p>Possible investigation by HSE</p> <p>Prohibition notices might be served preventing delivery of some services</p> <p>Prosecution with potential for imprisonment if Corporate Manslaughter</p>			<p>Business Continuity Planning to assist with redeployment of staff or reduction of service during times of shortage eg HGV drivers</p> <p>Managers being equipped with the right training to manage and lead teams and workforce plan</p> <p>Review of job descriptions and not one size fits all</p> <p>Retention payments and market supplements agreed for key posts</p> <p>HR Advisory circulars now being issued to managers</p> <p>HR representatives on a number of regional task force groups, including for social care workforce promotion and addressing and considering changing terms and practices to mitigate challenges to equal pay. Corporate Governance Board reviewing EP risk progress on regular basis.</p> <p>Health and Safety monitoring in place</p> <p>Ongoing Health and Safety Training programmes at all levels</p>				companies will continue to operate for other sectors)



**ANNEX A**  
**KEY CORPORATE RISK REGISTER AT SEPTEMBER 2024**

**KCR 11 EXTERNAL MARKET CONDITIONS: Failure to deliver commissioned services due to external market conditions.** The financial pressures experienced by contracted services (in particular Adult Social Care providers) as a result of increases due to the cost of living crisis could put the continued operation of some providers at risk. The Council has a duty to ensure that there is a stable/diverse market for social care services delivery to meet the assessed needs of vulnerable adults/children. Some services provided by the Council cannot be provided internally (eg Park and Ride) and must be commissioned. External market conditions such as the number of providers willing to tender for services may affect the Council's ability to deliver the service within budget constraints.

Risk Detail (cause)	Implications (consequence)	Gross Likelihood	Gross Impact	Controls	Net Likelihood	Net Impact	Direction of Travel	Risk Owner and Actions
Increases to the national living wage and wage inflation in general.  Recruitment and retention of staff  If failure occurs, the Council may remain responsible for ensuring the needs of those receiving the service continue uninterrupted.  Providers may go out of business as a result of the cumulative effects of the pandemic and the cost of living crisis  Many sectors under financial pressure due to cost of living crisis (reductions in income or increase in expenditure)  Costs and cost of living pressures due to increasing inflation rate  Cost pressures due to conflict in Ukraine	Vulnerable people do not get the services required or experience disruption in service provision  Safeguarding risks  Financial implications: Increased cost of alternative provider Increased cost if number of providers are limited  Reputational damage  Providers may face short to medium term recruitment issues due to current market conditions, or face an increase in costs which is passed on to the Council	Unlikely	Major (18)	Clear contract and procurement measures in place and have been further updated  A clear progression process is now in place together with changes to JDs and HoS posts. Retention and recruitment drives in place to support staff within the council and potential new employees  Ongoing review of operating and business models of all key providers and putting further mitigation in place, such as more robust contract monitoring and commissioning some 'enhanced' credit checks. Enhanced contract and quality team in place to work with providers reducing the potential for failure  CYC investment in extra care OPHs has reduced recruitment pressure  Revised SLA with independent care group and quarterly monitoring meetings with portfolio holders  Ongoing work with providers to set a York cost of care	Unlikely	Moderate (13)	No change	<b>RISK OWNER: SARA STOREY</b>  <b>ONGOING ACTION</b> Increase joint working with NHS commissioners to manage market effectively and get best value.  (Director of Adults & Integration, 30/06/2025)

**ANNEX A**  
**KEY CORPORATE RISK REGISTER AT SEPTEMBER 2024**

Risk Detail (cause)	Implications (consequence)	Gross Likelihood	Gross Impact	Controls	Net Likelihood	Net Impact	Direction of Travel	Risk Owner and Actions
				<p>Local policies in place for provider failure</p> <p>Ongoing attendance at Independent Care Group Provider Conference</p> <p>DASS will have oversight of market sustainability. The appointment of a Head of Commissioning starting in Jan 2023 will co-produce a market position statement with health colleagues and providers</p> <p>Focus on prevention and early support to ensure residents are supported to stay at home for longer</p> <p>Co-producing model of care with people using services and their carers</p> <p>The Council's market position statement is regularly reviewed</p>				

**ANNEX A**  
**KEY CORPORATE RISK REGISTER AT SEPTEMBER 2024**

**KCR 12 MAJOR INCIDENTS: Failure to respond appropriately to major incidents.** Local Authorities are required by law to make preparations to deal with emergencies. Local Authorities have four main responsibilities in an emergency 1. to support the Emergency Services, 2. to co-ordinate non-emergency organisations, 3. to maintain their own services through a robust Business Continuity Management process, 4. to facilitate the recovery of the community and 5. since 2013 the council also has a statutory duty to protect the health of the population under the Health and Social Care Act 2012 and the transfer of public health responsibilities to local authorities. The Council must ensure that its resources are used to best effect in providing relief and mitigating the effects of a major peacetime emergency on the population, infrastructure and environment coming under its administration. This will be done either alone or in conjunction with the Emergency Services and other involved agencies, including neighbouring authorities.

Risk Detail (cause)	Implications (consequence)	Gross Likelihood	Gross Impact	Controls	Net Likelihood	Net Impact	Direction of Travel	Risk Owner and Actions
<p>An uncoordinated or poor response to a major incident such as:</p> <ul style="list-style-type: none"> <li>Flood</li> <li>Major Fire</li> <li>Terrorist Attack</li> <li>Pandemic</li> </ul> <p>Failure to protect citizens from the adverse impacts of climate change</p> <p>Potential for rolling commercial power outages over winter</p> <p>Increasing frequency of extreme weather events</p> <p>Radicalisation and emergence of extremism and terrorism</p>	<p>Serious death or injury</p> <p>Damage to property</p> <p>Reputational damage</p> <p>Potential for litigation</p> <p>Potential for corporate manslaughter charges if risks are identified and proposed actions not implemented</p> <p>Reduction in life expectancy and quality of life</p> <p>Civil disturbances</p> <p>Risk to community cohesion</p>	Probable	Catastrophic (24)	<p>Emergency planning and Business Continuity Plans in place and regularly reviewed along with regional risk registers</p> <p>Strong partnerships with Police, Fire, Environment Agency and other agencies with principles such as JESIP and METHANE built into the way we work together</p> <p>Support to Regional Resilience forums</p> <p>Support and work in partnership with North Yorkshire local resilience forums</p> <p>Investment in Community Resilience (re Flooding)</p> <p>Work with partners across the city to minimise the risk of a terrorist attack through Protect and Prepare Group and Hostile Vehicle Management projects</p>	Possible	Major (19)	No change	<p><b>RISK OWNER: James Gilchrist</b></p> <p><b>COMPLETED</b></p> <p>The Government published a new resilience framework on 19th December 2022. The Terrorism (Protection of Premises) draft bill also known as Martyn's Law, is expected to be passed during 2024. This KCR will need to be reviewed in light of new obligations after that. (James Gilchrist , 31/12/ 2024)</p>

**ANNEX A**  
**KEY CORPORATE RISK REGISTER AT SEPTEMBER 2024**

Risk Detail (cause)	Implications (consequence)	Gross Likelihood	Gross Impact	Controls	Net Likelihood	Net Impact	Direction of Travel	Risk Owner and Actions
				<p>Development of the local outbreak control plan and a variety of internal recovery strategies</p> <p>Local outbreak prevention, management and response in place</p> <p>Climate change mitigation and adaptation program</p> <p>Regular review and reporting of carbon emissions</p> <p>Carbon reduction and climate change action plan regular updates to Executive/CMT</p> <p>Communications to citizens about steps they can take to reduce impact of climate change</p> <p>Sustainability leads group to encourage city partners to work together to reduce impact of Climate change</p> <p>Communications incident management plans, including outbreak</p> <p>Regular review of emergency and business continuity plans</p>				

ANNEX A  
KEY CORPORATE RISK REGISTER AT SEPTEMBER 2024

Risk Detail (cause)	Implications (consequence)	Gross Likelihood	Gross Impact	Controls	Net Likelihood	Net Impact	Direction of Travel	Risk Owner and Actions
				Directorate risk registers will include relevant climate change risks  NEW Prevent Situational Risk Assessment in place. The York Prevent Local Delivery Group will mitigate risks from radicalisation and report to the Safer York Partnership and the York & North Yorkshire Prevent Partnership Board.				

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## KEY CORPORATE RISK REGISTER SUMMARY

Key Corporate Risk	Gross Likelihood	Gross Impact	Gross Score	Net Likelihood	Net Impact	Net Score
KCR1 Financial Pressures	Highly Probable	Major	21	Probable	Major	20
KCR2 Governance	Probable	Major	20	Possible	Major	19
KCR3 Effective and Strong Partnerships	Probable	Major	20	Possible	Moderate	14
KCR4 Changing Demographics	Probable	Major	20	Possible	Major	19
KCR5 Safeguarding	Probable	Major	20	Possible	Major	19
KCR6 Health and Wellbeing	Probable	Major	20	Probable	Moderate	15
KCR7 Capital Programme	Probable	Major	20	Possible	Moderate	14
KCR8 Local Plan	Probable	Major	20	Unlikely	Major	18
KCR9 Communities	Probable	Major	20	Possible	Major	19
KCR10 Workforce/ Capacity	Probable	Major	20	Possible	Moderate	14
KCR11 External Market Conditions	Unlikely	Major	18	Unlikely	Moderate	13
KCR12 Major Incidents	Probable	Catastrophic	24	Possible	Major	19

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## **Annex B**

### **Analysis of Key Corporate Risk 1 – Financial Pressures**

1. This Annex provides a more detailed analysis of KCR1, Financial Pressures.
2. The description of this risk is as follows; The ongoing funding of local government will continue to have an impact on council services. The expectation is that £23m savings will be required over the years 26/27 to 28/29. The council needs a structured and strategic approach to deliver the savings in order to ensure that any change to service provision is aligned to the council's key priorities. In addition, other partner organisations are facing financial pressures that impact on the council.

#### **Risk Detail**

##### Reduction in government grants leading to the necessity to make savings

3. Since 2015 we've delivered savings of more than £78m.
4. The 2025/26 Local Government Finance Settlement was again for just a one year period. Whilst additional funding was allocated to social care, the funding remains insufficient to meet the increased costs of demand and complexity being seen. This means savings needs to be found in other areas.
5. Changes in the way Local Government is funded have masked the reductions in funding for Councils since 2010/11. However, when comparing Core Spending Power (the measure used by Government) whilst this has increased by 22% since 2010/11, in real terms and mainly due to inflation, there has been a reduction in spending power of 11.7% for York.
6. The scale of savings that will be required in the future will be driven by the outcomes of the forthcoming spending review alongside the extent to which spending pressures affect the council.

##### Election of new government results in changes to local government settlement.

7. The 2025/26 settlement signalled a change in funding towards authorities with higher levels of deprivation and less ability to generate income from council tax. A new Recovery Grant was introduced, none of which was allocated to York.
8. The Government has consulted on Local Authority Funding Reform, seeking view on the approach to determining funding allocations and ways in which the demands on Local Government can be reduced.
9. Whilst this review has been long awaited, the continued uncertainty and lack of information about future years funding settlements remains an area of risk to the Council.
10. The consultation is clear that there will be a full business rates baseline reset. This could have significant implications for a high growth authority such as

## **Annex B**

### **Analysis of Key Corporate Risk 1 – Financial Pressures**

York. Whilst there will be transitional arrangements, the broad outcome expected is that Councils will lose most, or all of the business rates growth built up since 2013/14.

11. Considerable uncertainty about the future method of allocating funding remains.

#### Increased service demand and costs

12. The Council is continuing to see significant financial pressures because of inflation and increased demand for our services. There remain underlying budget pressures across both adult and children's social care, despite the allocation of growth each year. All services across the Council are operating in an extremely challenging environment.
13. Demand for services continues to increase with an ageing population and with increased complex needs in respect of social care. There are also significant challenges in the health sector, including challenging financial positions for health partners, which in turn constitute a financial risk to the Council.
14. The national census in 2021 predicts that 8.27% of York's population will be over 75 years old and has raised from 7.58% in 2011. At this level York's over 75-year-old population is higher than both the national (7.84%) and regional (7.89%) comparators. POPPI, a measure of older people provided by central government, is predicting a 28% rise in the number of people aged 80-84 in York between 2023 and 2027, resulting in further demographic pressures.
15. Nationally there is significant pressure on budgets in children's services. Whilst some additional funding has been allocated to social care as part of the provisional 2025/26 settlement, it does not cover the increased costs being incurred across the sector.
16. Inflationary pressures continue to be seen across all areas of the Council, most notably in the cost of capital projects.

#### Financial Pressures on other partners that impact on the council

17. This represents a financial risk to the Council because of the continued integration between health and social care. The total BCF pooled budget for use across the health and social care sector in York is £25.4m in 2024/25, of which £14.0m is allocated to adult social care services. Clearly any future reduction in either the overall BCF or the proportion allocated to social care would have a material effect on the council's finances.
18. In addition, this needs to be considered in the wider context of the health and social care economy in York. The NHS has recently reorganised how it commissions services moving from Clinical Commissioning Groups to broader Integrated Care Systems with developing structures and budget delegation. CYC sit within the Yorkshire & Humber Integrated Care System which is carrying a £240m deficit (per the 2023/24 audited accounts).

## Annex B

### Analysis of Key Corporate Risk 1 – Financial Pressures

19. They are still going through the process of deciding what budgets will be held at a local level and what will be delegated to York Place Integrated Care Board, the body aligned to the Council's boundary and population. Irrespective of whether Health budgets are held locally or centrally, their challenging plans to address deficits may well impact on the future level of funding available for social care services.
20. York and Scarborough Teaching Hospitals NHS Foundation Trust operate York Hospital within the city boundaries. They reported a £15.7m in year deficit for 2023/24 in their annual accounts and continue to face significant financial and operational pressures; actions to address these may also impact on the Council's finances and resources

#### The spending review is one year only for 2025/26

21. As outlined in paragraph 4 above, the finance settlement was again for just one year. With a series of one year settlements over recent years, and the forthcoming spending review expected later in 2025, forecasting beyond 2026/27 with any certainty is virtually impossible. This lack of long term funding announcements creates uncertainty which in turn hinders any attempt at medium or long term financial planning

#### Lasting financial impact of the pandemic on the economy as a whole

22. The Council's main sources of funding are Council Tax and Business Rates. A downturn in the economy could result in empty business premises, which in turn will have a direct impact on the Council's finances. Fewer businesses mean fewer jobs which would ultimately result in more unemployment and therefore more residents needing help in paying their council tax.
23. The Council continues to provide support to our most vulnerable residents through the York Financial Assistance Scheme (YFAS), providing food and fuel vouchers.

#### Increased severity and frequency of climate hazard events (e.g. flooding)

24. Whilst York is used to dealing with flooding, and has a well organised response to flooding events, changes in the climate may increase the frequency of these events. Responding to flooding has a cost in staff time and resources to deploy barriers, signage, etc. This also takes staff time away from other business as usual activity. It follows therefore that more flooding events will increase costs to the Council and potentially impact on service delivery to residents.

#### Inflation falls slower than anticipated or starts to rise again

25. The impact of inflation continues to be felt across all Council services, particularly with increasing energy and materials costs. Additional provision has had to be made in budgets over the last 2 years to cover these rising costs. The increased cost of employer's national insurance contributions has added to the cost of external contracts, particularly in social care.

## **Annex B**

### **Analysis of Key Corporate Risk 1 – Financial Pressures**

26. Any further inflation increases will see the need to add further growth into the Medium Term Financial Strategy, resulting in an increased budget gap and the need to make more savings.

#### Increased risk of UK recession

27. The impact of this risk is covered within the impact of inflation and the impact of the financial impact of the economy in that a recession would increase unemployment. The main impact on the council being a reduction in income from council tax, business rates and potentially car parking. There would also be an increase in the number of residents needing support.

#### General cost pressures due to impact of Ukraine conflict.

28. The impact of this risk is covered within the impact of inflation, increased service costs, inflation and increased risk of recession.

#### UK Bank of England Interest rate expected to remain high until late 2024

29. This mainly impacts the cost of borrowing to support the capital programme. Higher interest rates mean that capital schemes cost more to deliver, with the result that schemes may need to be stopped or scaled back to remain affordable.

### **Implications**

30. The implications for the Council include;
- Potential major implications on service delivery, including increased costs and reduced delivery
  - Impacts on vulnerable people
  - Spending exceeds available budget
  - Inability to financially plan beyond the current financial year
  - Reduced funding from key income sources

### **Controls**

31. The controls in place include;

#### Regular Budget monitoring

32. Monthly in year budget monitoring takes place within Directorates and is reported to Directorate Management Teams (DMTs) and Council Management Team (CMT). In year budget monitoring is reported to Executive quarterly. This provides assurance that budget pressures are being monitored and managed to ensure that the council expenditure is kept within approved budget limits.
33. To help mitigate the significant risks identified above in relation to other partners, council officers maintain a close working relationship and on-going

## Annex B

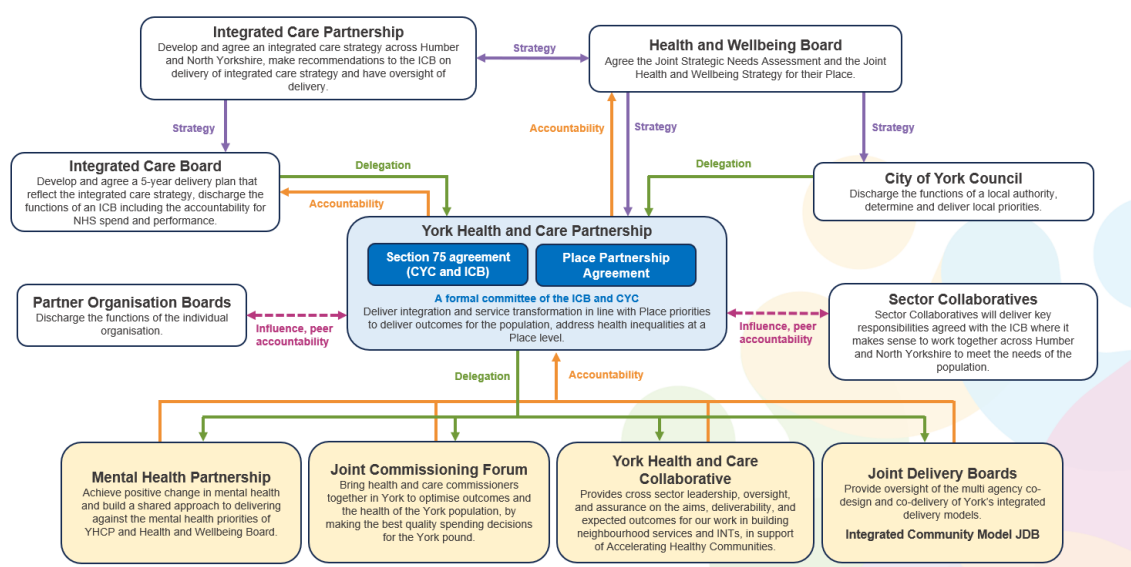
## Analysis of Key Corporate Risk 1 – Financial Pressures

dialogue with health colleagues, particularly York Place Integrated Care Board (ICB). This operates for commissioning, service delivery and through joint lead finance officer meetings. Ultimately it is the responsibility of the Health & Wellbeing Board to approve the BCF expenditure plans each year, with the board comprised of members and officers of the council, ICB and other local health bodies.

34. The York Health and Care Partnership has also been established as a formal committee with a s75 agreement being developed to pool and align budgets. The chart below describes the governance arrangements for the various boards and fora that feed in to and from the partnership. The pooled budget will be monitored by the partnership Board with members tasked with taking corrective action for overspending areas and considering how to invest any underspends that may arise.

### Governance Structure

Humber and North Yorkshire  
Health and Care Partnership



### Effective Medium Term Planning and Forecasting

35. The medium term planning and forecasting reflects the council priorities with revenue and capital investment in a number of critical areas, or protection to existing spending, as set out in both capital and revenue budgets agreed by Council in February 2025.
36. The medium term strategy aims to ensure that, as far as possible, resources are aligned to the Council's priorities. It continues to invest in statutory areas, including social care. Ensuring that there is the capacity to invest in key priority areas is a critical part of the budget deliberations.
37. The scale of the budget reductions required will inevitably affect all services and all residents to some extent. In considering what savings can be made we have taken long term approaches to the development of future services where possible. This included an assessment of options, risks, and links with Council priorities. This strategic approach ensures that any cross cutting implications are taken into consideration and savings in one particular area do not impact

**Annex B**

**Analysis of Key Corporate Risk 1 – Financial Pressures**

on other budgets in an unintended way. This approach will help to protect the needs of the most vulnerable people in York. We have again prioritised investment in statutory social care services.

Chief finance officer statutory assessment of balanced budget

38. The Local Government Act 2003 places responsibilities upon the council's Chief Finance Officer to advise the council on the adequacy of its reserves and the robustness of the budget proposals including the estimates contained in the Financial Strategy document, agreed by Council annually in February. The Chief Finance Officer will also address the key risks facing the council in relation to current and future budget provision and the general robustness of the budget process.

Regular communications on budget strategy and options with senior management and politicians

39. The budget strategy process includes several meetings over a number of months with senior management and politicians to address the following key issues;
- Consideration of the current year position.
  - Consideration of unavoidable cost increases, priority areas, how to create the capacity in priority areas and creating the capacity to allow for service improvement and innovation.
  - How to best deliver services effectively for local residents, businesses, and communities
  - Consideration of reductions in grant funding.
  - Ensuring that the budget is robust and prudent and is based upon the strategic financial advice of the s151 officer.
  - Ensuring there is a strong link between the capital and revenue budgets and that the delivery of priorities fully considers the two budgets hand in hand.

Skilled and resourced finance service, supported by managers with financial awareness

40. The finance service vision is 'to be a high performing service that adds value to the Council through robust financial planning and performance management in a time of reducing resources and increasing demand.' The service works in partnership with all Council services to achieve our objectives.
41. The main objective for the finance service is the stewardship of Council funds. The service has a lead role in the financial management of the Council's budgets, and this is underpinned by robust budgetary control and the continuous review of our key processes to ensure improved efficiency and value added services.

## Annex B

### Analysis of Key Corporate Risk 1 – Financial Pressures

42. The services the finance function support are continually changing and developing to meet the changing demands of residents, within an overall context of reducing resource and increasing demand. The reduction in resources available are driving change across the council and require the finance function to identify new ways of working, whilst maintaining the overarching requirement for the proper administration of the council's financial affairs and effective accountability of the use of public funds.

43. As set out in the Finance Service Plan, the key areas of focus include:

- Support a robust planning and monitoring process to deliver the savings required
- Ongoing development of the Medium Term Financial Plan
- Statement of Accounts
- Using the financial management system to its full potential
- Implement changes following new accounting standards
- Monitoring the progress of the Procurement Green Paper and the development of a new Procurement Strategy (delayed from 2020)
- Development and delivery of training programmes covering finance, procurement and risk management
- Supporting the council's programme of major projects
- Responding to the changing needs of customers, particularly schools
- Working with Health partners, particularly in respect of the York Alliance on integration with social care and delivering Better Care Fund outcomes

#### Climate change mitigation and adaptation programme

44. The Council works closely with local, regional and national partners to ensure climate change programmes are delivered with a Climate Change Strategy and carbon reduction pathway to help the city be carbon neutral and climate ready by 2030. This includes developing and delivering the climate change and adaptation action plan. The plan contains a list of over 80 potential actions covering 8 priority themes and 31 strategic objectives identified in the Climate Change Strategy.

#### Financial Strategy approved

45. Approval of the Financial Strategy 2025/26 to 2029/30 provides assurance that a legally balanced and prudent budget is set for the financial year ahead, ensuring continued investment in key frontline service delivery whilst supporting the council's key priorities. In addition, the Financial Strategy sets out the strategic direction towards the achievement of medium term savings.

#### Cost control measures are in place and monthly cost control panels are held

46. All vacancies and requests for temporary staff are scrutinised by senior officers. A regular meeting between the Chief Officer for HR and the Director of Finance is supported by data on areas such as agency staff costs and

**Annex B**

**Analysis of Key Corporate Risk 1 – Financial Pressures**

overtime. Other spend is also reviewed at the Procurement Challenge Panel before it is incurred.

Corporate Improvement Framework has been established

47. A Corporate Improvement Board, made up of the Council Management Team, is in place to monitor and steer the council's continuous corporate improvement journey with reports covering transformation, budget savings and progress against the council plan.

**Outstanding Actions**

48. The development of the Financial Strategy is a year round activity. The 2025/26 strategy was approved at Council in February and work is already underway on planning for 2026/27.

**Risk Rating**

49. The gross risk score is 21 (likelihood highly probable, impact major). After applying the controls detailed above the net risk score is reduced to 14 (likelihood probable, impact major).



Annex D- Risk Matrix

Impact	Catastrophic	17	22	23	24	25
	Major	12	18	19	20	21
	Moderate	6	13	14	15	16
	Minor	2	8	9	10	11
	Insignificant	1	3	4	5	7
		Remote	Unlikely	Possible	Probable	Highly Probable
Likelihood						

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<b>Meeting:</b>	Audit & Governance Committee
<b>Meeting date:</b>	17/03/2025
<b>Report of:</b>	Director of Finance (S151 Officer)
<b>Portfolio of:</b>	Councillors Lomas and Baxter (job-share), Executive Members for Finance, Performance, Major Projects, Human Rights, Equality and Inclusion

## **Audit and Governance Committee Report: Auditors Annual Report & Fee Variance letter**

### **Subject of Report**

1. The purpose of this report is to summarise the work undertaken by Forvis Mazars for the year ending 31 March 2024 as the Council's external auditors. This can be found at Annex A.
2. Forvis Mazars also present the Fee Variance letter for 2023/24, found at Annex B.

### **Recommendation and Reasons**

3. Note the matters set out in the Annual Report and Fee Variance letter presented by the external auditor.

#### Reasons

*To ensure the proper consideration of the work of the external auditor in respect of the annual audit of accounts and review of the council's arrangements for ensuring value for money.*

*To ensure communication of variations to the scale fee for 2023/24 as required by the PSAA's (Public Sector Audit Appointments Ltd) terms of appointment.*

## Contact details

For further information please contact the authors of this Report.

### Author

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<b>Service Area:</b>	Corporate Finance
<b>Report approved:</b>	Yes
<b>Date:</b>	07/03/2025

### Annexes

A – Auditors Annual Report February 2025

B – Fee Variance Letter 05 March 2025



# Auditor's Annual Report

## City of York Council – year ended 31 March 2024

February 2025

# Contents

- 01 Introduction
- 02 Audit of the financial statements
- 03 Commentary on VFM arrangements
- 04 Other reporting responsibilities
- 05 Audit fees and other services

- A Appendix A: Further information on our audit of the financial statements

Our reports are prepared in the context of the 'Statement of Responsibilities of auditors and audited bodies' and the 'Appointing Person Terms of Appointment' issued by Public Sector Audit Appointments Limited.  
Reports and letters prepared by appointed auditors and addressed to the Council are prepared for the sole use of the Council and we take no responsibility to any member or officer in their individual capacity or to any third party.  
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# 01

## Introduction

# Introduction

## Purpose of the Auditor’s Annual Report

Our Auditor’s Annual Report (AAR) summarises the work we have undertaken as the auditor for City of York Council (‘the Council’) for the year ended 31 March 2024. Although this report is addressed to the Council, it is designed to be read by a wider audience including members of the public and other external stakeholders.

Our responsibilities are defined by the Local Audit and Accountability Act 2014 and the Code of Audit Practice (‘the Code’) issued by the National Audit Office (‘the NAO’). The remaining sections of the AAR outline how we have discharged these responsibilities and the findings from our work. These are summarised below.



### Opinion on the financial statements

We issued our audit report on 18<sup>th</sup> February 2025. Our opinion on the financial statements was unqualified.



### Wider reporting responsibilities

While the group instructions were issued in September 2024 by the National Audit Office in respect of our work on the Council’s WGA submission, we are awaiting further instruction on non-sampled components. We have submitted the Assurance Statement on 18<sup>th</sup> February 2025.



### Value for Money arrangements

We did not identify any significant weaknesses in the Council’s arrangements to secure economy, efficiency and effectiveness in its use of resources. Section 3 provides our commentary on the Council’s arrangements.



## Audit of the financial statements

# Audit of the financial statements

## Our audit of the financial statements

Our audit was conducted in accordance with the requirements of the Code, and International Standards on Auditing (ISAs). The purpose of our audit is to provide reasonable assurance to users that the financial statements are free from material error. We do this by expressing an opinion on whether the statements are prepared, in all material respects, in line with the financial reporting framework applicable to the Council and whether they give a true and fair view of the Council’s financial position as at 31 March 2024 and of its financial performance for the year then ended. Our audit report, issued on 18<sup>th</sup> February 2025, gave an unqualified opinion on the financial statements for the year ended 31 March 2024.

A summary of the significant risks we identified when undertaking our audit of the financial statements and the conclusions we reached on each of these is outlined in Appendix A. In this appendix we also outline the uncorrected misstatements we identified and any internal control recommendations we made.

## Qualitative aspects of the Council’s accounting practices

As in reported in our Audit Completion Report, the 2023/24 accounts included several immaterial notes and accounting policies. These immaterial notes can obscure important and material information for financial statement users. Therefore, we believe the financial statements should be streamlined by removing these immaterial notes. Management has agreed to implement this and will streamline the 2024/25 financial statements.

## Other reporting responsibilities

Reporting responsibility	Outcome
Narrative Report	We did not identify significant inconsistencies between the content of the annual report and our knowledge of the Council.
Annual Governance Statement	We did not identify any matters where, in our opinion, the governance statement did not comply with the guidance issued by CIPFA/LASAAC Code of Practice on Local Authority Accounting. The Annual Governance Statement has been updated following the publication of the draft to include further disclosures.

## Our work on Value for Money arrangements

# VFM arrangements


## Overall Summary





# VFM arrangements – Overall summary

## Approach to Value for Money arrangements work

We are required to consider whether the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The NAO issues guidance to auditors that underpins the work we are required to carry out and sets out the reporting criteria that we are required to consider. The reporting criteria are:

- 

**Financial sustainability** - How the Council plans and manages its resources to ensure it can continue to deliver its services.
- 

**Governance** - How the Council ensures that it makes informed decisions and properly manages its risks.
- 

**Improving economy, efficiency and effectiveness** - How the Council uses information about its costs and performance to improve the way it manages and delivers its services.

Our work is carried out in three main phases.

### Phase 1 - Planning and risk assessment

At the planning stage of the audit, we undertake work so we can understand the arrangements that the Council has in place under each of the reporting criteria; as part of this work we may identify risks of significant weaknesses in those arrangements.

We obtain our understanding of arrangements for each of the specified reporting criteria using a variety of information sources which may include:

- NAO guidance and supporting information
- Information from internal and external sources, including regulators
- Knowledge from previous audits and other audit work undertaken in the year
- Interviews and discussions with officers

Although we describe this work as planning work, we keep our understanding of arrangements under review and update our risk assessment throughout the audit to reflect emerging issues that may suggest there are further risks of significant weaknesses.

### Phase 2 - Additional risk-based procedures and evaluation

Where we identify risks of significant weaknesses in arrangements, we design a programme of work to enable us to decide whether there are actual significant weaknesses in arrangements. We use our professional judgement and have regard to guidance issued by the NAO in determining the extent to which an identified weakness is significant.

### Phase 3 - Reporting the outcomes of our work and our recommendations

We are required to provide a summary of the work we have undertaken and the judgments we have reached against each of the specified reporting criteria in this Auditor's Annual Report. We do this as part of our Commentary on VFM arrangements which we set out for each criteria later in this section.




We also make recommendations where we identify weaknesses in arrangements or other matters that require attention from the Council. We refer to two distinct types of recommendation through the remainder of this report:

- **Recommendations arising from significant weaknesses in arrangements** - we make these recommendations for improvement where we have identified a significant weakness in the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources. Where such significant weaknesses in arrangements are identified, we report these (and our associated recommendations) at any point during the course of the audit.
- **Other recommendations** - we make other recommendations when we identify areas for potential improvement or weaknesses in arrangements which we do not consider to be significant, but which still require action to be taken.

The table on the following page summarises the outcome of our work against each reporting criteria, including whether we have identified any significant weaknesses in arrangements, or made other recommendations.

# VFM arrangements – Overall summary

## Overall summary by reporting criteria

Reporting criteria	Commentary page reference	Identified risks of significant weakness?	Actual significant weaknesses identified?	Other recommendations made?
 Financial sustainability	11	No	No	Yes – see commentary on page 13
 Governance	15	No	No	No
 Improving economy, efficiency and effectiveness	18	No	No	No



# VFM arrangements

## Financial Sustainability

How the body plans and manages its resources to ensure it can continue to deliver its services



# VFM arrangements – Financial Sustainability

## Overall commentary on Financial Sustainability

### How the body ensures that it identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them

Our review of minutes and supporting papers has confirmed that financial planning arrangements have remained in place throughout 2023/24. In our assessment, we have considered the latest Financial Strategy which covers the period 2025/26 to 2029/30 (MTFS), which was approved in January 2025, as well as the Financial Strategy 2024/25 of 2028/29. The strategy includes financial projections, analysis and context to support the delivery for the Council's key priorities as set out in the Council Plan (2023-27).

The Council's Capital Budget for 2024/25 – 2028/29 sets out the long-term capital programme which is underpinned by the Council's annual capital financing investment strategy (2024/25) and treasury management strategy (2024/25 – 2028/29). The capital programme outturn report for 2023/24 showed an outturn of £98.4m against an approved budget of £119.7m, with the net variation consisting of the re-profiling of budgets from 2023/24 to future years.

Quarterly budget position statements are considered by the Executive and are supported by service-level budget monitoring arrangements reported to the Council's Management Team. These reports offer a clear summary of the projected outturn and actual figures, along with explanations for significant changes and pressures. Each report outlines the implications of overspending and the non-delivery of planned savings and efficiencies. Additionally, Budget Panels are held with each Executive portfolio holder to ensure all budget pressures are acknowledged in the strategy.

In 2023/24, in common with other local authorities, the Council experienced significant cost pressures, including significant demand pressures and cost increases. As a result of this, and the elevated Public Works Loan Board (PWLb) rates, the Council part funded the capital programme by internal borrowing and used their cash balances where available. This resulted in a significantly lower cash balance of £1.8m as at 31 March 2024 in comparison to £13.2m in the year prior. The Council's liquidity risk was therefore heightened in the short-term, with their current ratio falling from 0.8 to 0.5 in 2023/24. In order to rectify this in 2024/25, the Council took on new short-term PWLB debt to fund the 2024/25 capital programme. This will expose the Council to a refinancing risk in late 2024/25 as their debt portfolio begins to mature. While the Council's short-term risk has increased, their decisions are in line with the approved maturity limits set as per the Prudential Indicators. As borrowing rates are forecasted to fall in 2024/25, the Council's exposure to these short-term financing risks are expected to reduce.

As in previous years, we have confirmed that there has been regular monitoring of the Council's financial position and treasury management throughout the year, which included arrangements to update the Financial Strategy, enabling the Council to respond to any identified financial challenges throughout the life of the plan.

### How the body plans to bridge its funding gaps and identified achievable savings

Our review of the MTFS's for the 2023/24 period, provides assurance that forecasts are based on prudent assumptions including the Council's latest understanding of overall funding available, service demand and other cost pressures.

We have considered the Council's performance in delivering its MTFS, including any identified savings targets. The financial strategy delivers a balance budget for 2024/25, with savings proposals of £14.3m in 2024/25, equivalent to 9% of the net budget, and £6.4m in 2025/26. This is significantly higher than the £5.5m target in 2023/24. From our review of minutes, there is no evidence of over reliance on uncertain income streams or delivery of unsupported plans.

A potential funding gap of £22.8m has been identified over the life of the latest MTFS (2025/26 to 2029/30) which the Council plans to mitigate by identifying potential savings, increasing income or the use of reserves. The funding gap represents the amount of savings that are required each year to balance the budget. The MTFS highlights that options to close the funding gap reduce in future years, which could have an impact on front line services. There is regular reporting of this to the Executive and Council.

The MTFS states that in order to deliver a further £30m savings, on top of the £14m already identified in 2024/25, the Council will need to seriously consider the level of spend on a range of services. It is evident that meeting this savings requirement presents a significant challenge for the Council and they will need to consider the appropriate balance of savings, adjustments to council tax, and potential changes in funding following the Spending Review in 2025.

In the past the Council have had a good track record in delivering its budget, including savings delivery, however in January 2025 the Council reported its Quarter 3 2024/25 financial position, reporting a forecast overspend of £2.64m, with a £1.1m use of earmarked reserves. The predicted outturn for Adult Social Care had increased by £2.4m as at Quarter 2 and remains a cause for concern in Quarter 3. Actions to mitigate against the increased forecast overspend are set out within the report.

In the context of 2023/24's net spending requirement of £149m the Council has a reasonable level of reserves, and as of March 2024 usable reserves totalled £142m, including earmarked reserves of £53.3m and a General Fund reserve of £9.6m. This is above the general fund minimum requirement of £6.8m set by the Chief Finance Officer in the 2023/24 Financial Strategy.

There were no significant inconsistencies between budgetary information and the financial position reflected in the financial statements. The 2023/24 Outturn Report highlighted an overspend of £3.6m, which is 2.3% of the revised net expenditure budget. This was mitigated using the planned use of earmarked reserves of £3.2m and



Overall commentary on the Financial Sustainability reporting criteria – continued

a budget contingency of £0.5m. This was an improved position as forecast outturn at Quarter 3 showed a £5.6m overspend. This improved position was delivered through work across the Council to identify savings and mitigations across all service areas.

Whilst we are satisfied that there are no significant weakness in arrangements in 2024/25, we recognise the continued challenge associated with delivering savings throughout the life of the MTFS. In 2022/23, we made an other recommendation in relation to this issue and the recommendation will remain in place for 2023/24. See details of this recommendation below.

Finding	Recommendation
The Medium Term Financial Strategy for the period 2024/25 to 2028/29 highlights a saving requirement of £44.1m over the life of the plan, to reduce the funding gap of £22.8m. The Council is currently working with stakeholder to identify these savings.	The Council should ensure it continues its arrangements to identify how it will deliver un-costed efficiency savings included in the MTFS. It should also ensure that its scrutiny arrangements, to monitor and deliver its saving plans are maintained throughout 2024/25, to minimise reliance on reserves to mitigate overspends.

Minimum Revenue Provision (MRP) represents the minimum amount that must be charged to the Council's revenue account annually for financing capital expenditure, which will have initially been funded by borrowing. The charge aims to make sure that a local authority can pay off the debts it has from buying capital assets.

We have completed a benchmarking exercise for our local government clients, and we compared the Council's data to our eleven other unitary authority clients (all from the North of England). For 2023/24, our analysis shows that the average MRP as a percentage of capital financing requirement is 2.3%, over an average of 54 years. For comparison, the City of York Council's was 1.6% and 61 years.

In 2022/23, we made an other recommendation around the Council's MRP charge. While progress was made, the recommendation was not fully addressed. See recommendation details below.

Finding	Recommendation
Regulations require Councils to determine their MRP charge annually, and to ensure it is sufficiently prudent.	Officers should continue to ensure the MRP policy is considered by Members as part of the budget setting process. Members should consider if the MRP charge is prudent, and reflective of their capital financing requirements.

How the council plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities

As in the previous year, the Council's MTFS aligns with the Council's Plan for 2023-2027 which sets out the Council's strategic direction and ambitions for the Council.

Our review confirms that the Medium-Term Financial Strategy (MTFS) is predicated by reasonable assumptions available at the time of its approval. The MTFS undergoes regular reviews, including its main assumptions, and is frequently reported on, especially when changes in assumptions affect the forecasted financial position. Regular budget monitoring, including quarterly performance reports, helps identify in-year pressures, assess whether savings are being achieved, and determine if resources need to be redirected to areas in need.

We have reviewed the outturn for 2023/24 and identified no evidence of significant short-term measures. In-year pressures, such as those in the Adult Social Care service, were clearly reported and have been reflected in the MTFS.

The Quarterly combined finance and performance reports are periodically presented to the Executive and the Corporate Services, Climate Change, and Scrutiny Management Committee throughout the year. These reports emphasize high-risk material issues and mitigating actions, as well as performance and outcomes data.

The MTFS is updated every 4 years to reflect budget changes, as part of the budget setting process. We confirmed a review of the MTFS was undertaken by the Executive board in 23/24 to ensure that the budget remains in line with the strategic priorities of the Council.

# VFM arrangements – Financial Sustainability

## Overall commentary on Financial Sustainability

**How the body ensures that its financial plan is consistent with other plans such as workforce, capital, investment and other operational planning which may include working with other local public bodies as part of a wider system**

At its highest level, the Council operates under a 'Council Plan,' which is part of the Strategic Planning Framework. The Medium-Term Financial Strategy (MTFS) is also a component of this Framework. We confirmed that arrangements were in place for developing the MTFS, including aligning the financial plan with the Council's objectives to ensure the delivery of its priorities. This process involves scrutinising the MTFS and documenting key assumptions, with each savings plan being risk-assessed to inform Members of the potential impacts.

In accordance with the Prudential Code and the Council's Capital Strategy, the revenue implications of capital investment decisions are considered and integrated into the Medium-Term Financial Strategy (MTFS) planning and budget-setting process. This approach ensures that investments are fully funded. The Executive reviews quarterly capital monitoring reports, which reflect any changes in resourcing, delivery, and newly agreed programmes of work. These reports also enable the Council to monitor the delivery of capital receipts and the overall funding of the programme. We have confirmed that regular reports were submitted to the Executive throughout the reporting periods.

To ensure the consistency of the Medium-Term Financial Plan (MTFS) and the annual budget with other plans, extensive consultations are conducted with both internal and external stakeholders.

**How the body identifies and manages risks to financial resilience, e.g. unplanned changes in demand including challenge of the assumptions underlying its plans**

As part of the annual budget setting process, the Council's S151 Officer sets out an assessment of the adequacy of reserves and the robustness of budget estimates. For 2024/25, this was included within the financial strategy reported to the Executive Committee in January 2024. This is underpinned by the review of reserves set out in the annual update of the Council's MTFS, which includes an estimate of projected earmarked services.

The budget is monitored on a regular basis at department level ahead of quarterly reporting to the Executive Board and Scrutiny Committee's. We have reviewed the outturn reports throughout 2023/24 and noted that they reflect in year changes. This allows the Council to manage its financial position and mitigate the medium-

term impact of budget pressures.

The 2023/24 Outturn Report has highlighted an overall net budget of £141m with a provision overspend of £3.6m, which is 2.6% of the net budget. The overspend was funded from the use of contingency and earmarked reserves. Consistent with the prior year and other local authorities, both Children & Education, and Adult Social Care & Integration continue to be the main services contributing to the overspend, with an aggregated £8.7m overspend in 2023/24, which is an increase of £0.8m from 2022/23. The Council continues to closely monitor this in an attempt to reduce this in the future by maintaining sufficient reserves, charging the maximum 2% social care precept and setting specific savings targets for these services. In 2024/25 the Council have a specific savings target of £4m for adult's and children's services, which is over and above that identified in the MTFS.

Our review of the committee reports and attendance at Audit Committee, provides assurance that the Council monitors and identifies mitigations to manage any changes in demand and assumptions in the MTFS.

***While we have reported other recommendations, overall, our work did not identify any evidence to indicate a significant weakness in arrangements in the financial sustainability criteria.***

# VFM arrangements

## Governance

How the body ensures that it makes informed decisions and properly manages its risks



# VFM arrangements – Governance

## Overall commentary on Governance

**How the body monitors and assesses risk and how the body gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud**

The Audit Committee provides assurance over the adequacy of the Council's risk management framework and associated control environment.

Internal Audit Services were provided to the Council for 2023/24 by Veritau Ltd. Veritau is jointly owned by both North Yorkshire Council and City of York Council. The Council's Audit Committee reviews the Internal Audit Plan and the Head of Internal Audit Report to establish the priorities for internal audit activities, ensuring alignment with the Council's goals. The plan is discussed with Service leads before being finalised.

The 2023/24 plan was presented to Audit and Governance Committee in March 2023. We attended all Audit and Governance Committee meetings and confirmed that progress against the Plan was reported throughout the year. The Head of Internal Audit's Opinion was presented to the July 2024 Audit and Governance Committee meeting and provided an overall 'reasonable' level of assurance, which is consistent with the opinion given in 2022/23. As stated in the Audit Opinion, there were no limited assurance reviews in 2023/24, consistent with 2022/23, demonstrating that the Council are maintaining this standard of internal control. We have considered each review conducted by Internal Audit to obtain assurance that the matters identified were not indicative of a significant weakness in arrangements, none have been identified.

We have confirmed through our attendance at Audit Committee that Members challenge management where recommendations are not implemented within the agreed timeframe. We have observed Member scrutiny of matters raised in Internal Audit reviews.

Veritau Ltd provided dedicated Counter Fraud services to the Council throughout 2023/24. They work to identify potential fraud and investigate all suspected cases of fraud that are identified. We confirmed that any outcomes of investigations into suspected fraud are reported to the Audit and Governance Committee via the Counter Fraud Annual Reports.

Following a review by internal audit, the Council have also been investigating control issues around the 'No Purchase Order No Pay' policy and recently took an update on their review of this to the November 2024 Audit and Governance Committee. At this meeting, the Council committed to implementing stronger cost controls and improving compliance with the policy, this is seen from the reduction in retrospective orders across the Council from 38% in February 2024 to 25% in November 2024. The Council should ensure they continue to monitor this improvement.

**How the Council approaches and carries out its annual budget setting process**

The Council's MTFS arrangement includes the identification and evaluation of risks to the Council's finances.

The MTFS (2024/25 to 2028/29) was presented to the Executive Committee in January 2024 and has since been refreshed in January 2025 for the 2025/26 to 2029/30 period. Although this is at a high level, it illustrates the regular monitoring and refinement of the MTFS after Member input.

Financial Procedure Rules are established to outline the requirements for setting the budget over a four-year period. These rules are supported by Financial Management Standards, as detailed in the Council's Constitution. The Financial Procedure Rules provide a high-level framework for managing the Council's financial affairs, while the Financial Management Standards offer detailed guidance on implementing these procedures to ensure sound financial management throughout the Council.

**How the body ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information (including non-financial information where appropriate); supports its statutory financial reporting requirements; and ensures corrective action is taken where needed**

We noted that regular reporting of the financial position took place throughout the 2023/24 financial year. Quarterly forecasts of outturn reports were presented to both the Executive and the Scrutiny Committees. The reports provide details on budget movements between quarters and the remedial measures taken. Both the quarterly and year-end positions have not revealed any weaknesses in the Council's monitoring and reporting arrangements. As previously mentioned, the report highlights the Council's key areas of pressure, which similar to other local authorities, are Children and Education, and Adult Social Care and Integration.

The financial statements timetable for 2023/24 was achieved. Our audit of the financial statements across the reporting period did not identify any matters to indicate a significant weakness in the accuracy of the financial information reported or the process for preparing the accounts. It is our experience that management takes action to address audit matters in a timely and appropriate manner.

**How the body ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency. This includes arrangements for effective challenge from those charged with governance/audit committee.**

Membership of the Audit Committee includes Councillors and independent co-opted members. We have attended all the meetings held in the reporting periods and deem them to be effective and well represented. The Terms of Reference of the Audit Committee are detailed in the Constitution, and we have identified no evidence to indicate they are not being delivered.



Overall commentary on the Governance reporting criteria - continued

The Council publishes notice of key decisions and all officer decisions made under the Officer Scheme of Delegations on its website. The Scheme requires all decisions to be recorded and published by Democratic Services, with the notice of any key decisions to be made available for inspection by the public at least 28 days before the decision is made and published within 2 days of it being made. For example, for the key decision regarding the City of York Trading Agency Work contract, notice was given on 16th May 2023, and the decision was made by the Executive Committee and published on 16th June 2023, in line with the Council's policy.

The Council has several scrutiny committees which provide an opportunity to challenge decisions. We reviewed meetings held in 2023/24 and identified no evidence to suggest this function has not been fulfilled. A Scrutiny Committee Structure and Operational Task Group is also in place to oversee and coordinate the work.

How the body monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of officer or member behaviour (such as gifts and hospitality or declarations/conflicts of interests)

The Council's constitution is reviewed annually and was last reviewed in December 2024. The Constitution outlines the Council's operations, decision-making processes, and the rules and procedures followed to ensure efficiency and transparency for local residents.

The Constitution is supported by Codes of Conduct for Members and Officers. Some officers have, by law, a specific duty to ensure that the Council acts within the law and uses its resources wisely. These Officers are the Head of Paid Service, Monitoring Officer, S151 Officer and the Statutory Scrutiny Officer. Based on our review, we are not aware of any evidence that these roles are not being fulfilled throughout the reporting periods.

Registers of gifts and hospitality and registers of interest are maintained for Members and Officers and are available on the Council's website. Chief Officers also complete declaration of interest forms on a bi-annual basis. The 2023/24 declarations were last updated in August 2024. The Statement of Accounts also detail material related party transactions as well as senior officers' remuneration and members allowances. Our work on these areas in 2023/24 identified no matters to indicate a significant weakness in arrangements.

We confirmed that contract procedure rules are in place and require procurement decisions to comply with

appropriate standards.

The Joint Standards Committee is tasked with promoting and maintaining high standards of conduct among councillors and co-opted members. The Committee receives updates on compliance with the Code of Conduct and publishes an annual report. We reviewed the reports for 2023/24, which demonstrates the Committee's efforts in investigating complaints and the developments made to address them.

*Our work did not identify any evidence to indicate a significant weakness in arrangements for the improvement of the governance criteria.*

# VFM arrangements

## Improving Economy, Efficiency and Effectiveness

How the body uses information about its costs and performance to improve the way it manages and delivers its services



# VFM arrangements – Improving Economy, Efficiency and Effectiveness

## Overall commentary on Improving Economy, Efficiency and Effectiveness

**How financial and performance information has been used to assess performance to identify areas for improvement.**

As detailed in the previous sections, we have confirmed there was regular financial reporting during the year. Arrangements are place to assess the quality of services, ensuring they align with the Council's objectives and priorities, and deliver value for money. A performance management culture is well-established across all directorates, featuring regular cost control boards and departmental management team performance clinics.

Performance is monitored by the Executive, including scrutiny of the full-year Performance Report. The arrangements enable scrutiny of corporate performance and the identification of areas for improvement.

As highlighted in the Financial Sustainability section, quarterly reports are also considered by the Executive in relation to the capital programme and overall budget. These reports enable the Council to monitor the capital budget and the completion of capital schemes. The reports allow the Council to prioritise capital expenditure, facilitating improvements across all service areas, particularly in schools, housing, and transport.

**How the body evaluates the services it provides to assess performance and identify areas for improvement.**

Performance assessment arrangements have been embedded for a number of years in the budget and service planning processes. Quarterly reports to the Council's Customer and Corporate Services Scrutiny Management Committee set out key operational and financial risks and savings targets which are reflected in the budget setting process and updated to the MTFs. Our review of Committee minutes confirms these reports were taken every quarter throughout 2023/24 and that they are presented in a consistent format and designed to evaluate the Council's performance.

Alongside this, the Council also considers the output from regulators to review performance. The output from regulators feeds into the Council's overall corporate risk register, which is reported to the Audit Committee. The Council's services are reviewed by several regulators, including the Care Quality Commission and Ofsted. In the most recent Ofsted inspection (dated May 2022), Children's Services received an overall rating of 'requires improvement to be good'. Ofsted also published a report in September 2023 setting out their findings from a follow-up focused visit to the Council's Children's Services. The report was positive and shows that progress is being made towards the requested improvements.

The Council also revised their Workforce Development plan and took a progress report on the 2023/24 plan to

the Corporate Services, Climate Change and Scrutiny Management Committee in March 2024. Since then, a Workforce Development Strategy has been developed for 2024-2027 and is designed to run alongside the plan. These plans are designed to embed good practice into the Council's workforce to effectively deliver services to the community and promote improvement.

**How the body ensures it delivers its role within significant partnerships, engages with stakeholders it has identified, monitors performance against expectations, and ensures action is taken where necessary to improve.**

The Council Plan 2023-2027 sets out the long-term ambitions and priorities for the Council across its service areas. While the plan refers to partnership working, it does not explicitly confirm how these arrangements will work, but our wider knowledge of the Council provides assurance that these arrangements are in place. The Council's 10 Year Plan also sets out the key priorities for the Council over the next decade, for which bi-annual meetings are held by City Leaders.

In February 2024, the Council launched the York and North Yorkshire Combined Authority in conjunction with North Yorkshire Council, following an inaugural meeting on 22nd January 2024. The Combined Authority will work with local leaders and communities and invest in the York and North Yorkshire region. The Council has two councillors on the Combined Authority Board.

The Council is also a non-constituent member of West Yorkshire Combined Authority which, in conjunction with other councils across the city region, is responsible for economic development, regeneration and transport decisions in an area.

The Council is a key member of the York Health and Wellbeing Board, which unites leaders from various sectors across the district, including the Council, the NHS, the Police, Fire and Rescue, social housing and the Voluntary and Community sector. This board provides strategic leadership on a wide range of health and wellbeing outcomes across the local area and the wider North Yorkshire region.

Along with North Yorkshire Council, the Council is a member of York and North Yorkshire Local Enterprise Partnership. The partnership oversees and makes decisions about the region's strategic economic plan.

# VFM arrangements – Improving Economy, Efficiency and Effectiveness

## Overall commentary on the Improving Economy, Efficiency and Effectiveness reporting criteria - continued

**Where the body commissions or procures services, how the body ensures that this is done in accordance with relevant legislation, professional standards and internal policies, and how the body assesses whether it is realising the expected benefits**

The Council's Constitution includes the Contract Procedure Rules (CPR). The CPR provide the framework for procurement activity and have recently been updated and amended in October 2023. Regular training is also in place for officers, along with a Scheme of Delegation that determines the financial limits of officers.

Within the Council's procurement team, a compliance officer is specifically dedicated to ensuring compliance with the Contract Procedure Rules, Financial Regulations and relevant legislation. The Contract Procedure Rules include a waiver process and both waivers and breaches are reported to the Head of Procurement and the Governance, Risk and Assurance Group to identify where improvements can be made. The Council also have an 'All About Projects' framework which ensures closure reports are completed that consider the outcomes achieved and any lessons learnt.

In June 2023, Internal Audit reviewed the arrangements in place within the commercial procurement service, specifically the process around identifying and responding to breaches of the contract procedure rules, the forward planning process and the approval of waivers, and concluded that there was a sound system of internal control. The Council are committed to continually improving their processes and in October 2023 reviewed and updated their contract procedure rules.

In 2023/24 we noted the Council had terminated a high-profile contract. Following this termination, the Council published a report in August 2024 setting out the lessons learnt and focus areas moving forward . As part of the 2024/25 Internal Audit, Veritau are completing a follow up audit on the contract management of major projects, including the termination of the Council's significant partnership with the Salvation Army. From our review of the Council's reports, there is no evidence that the Council's arrangements are not in line with policy and therefore, this is not an indication of a significant weakness in arrangements.

***Our work did not identify any evidence to indicate a significant weakness in arrangements for the improvement of the improving economy, efficiency and effectiveness criteria.***



## Other reporting responsibilities

# Other reporting responsibilities

## Matters we report by exception

The Local Audit and Accountability Act 2014 provides auditors with specific powers where matters come to our attention that, in their judgement, require specific reporting action to be taken. Auditors have the power to:

- issue a report in the public interest;
- make statutory recommendations that must be considered and responded to publicly;
- apply to the court for a declaration that an item of account is contrary to the law; and
- issue an advisory notice.

We have not exercised any of these statutory reporting powers.

The 2014 Act also gives rights to local electors and other parties, such as the right to ask questions of the auditor and the right to make an objection to an item of account. We have received correspondence from electors and we are have not identified any issues which would require us to exercise any of the above statutory reporting powers.

## Reporting to the NAO in respect of Whole of Government Accounts consolidation data

The NAO, as group auditor, requires us to complete the WGA Assurance Statement in respect of its consolidation data. We submitted this information to the NAO on 18<sup>th</sup> February 2025.

## Audit fees and other services

# Audit fees and other services

## Fees for our work as the Council’s auditor

We reported our proposed fees for the delivery of our work under the Code of Audit Practice in our Audit Strategy Memorandum presented to the Audit and Governance Committee in November 2024. Having completed our work for the 2023/24 financial year, we can confirm that our fees are as follows:

Area of work	2023/24 fees	2022/23 fees
Planned fee in respect of our work under the Code of Audit Practice	£284,032	£97,221
Additional fees in respect of ISA 315 not currently included in fee set by PSAA	£15,690	£6,286
Additional fees*	£0	£58,424
Additional fees in respect of letters received from the public	TBC	£0
Total fees	£299,722	£161,931

\*Additional fees were charged in 2022/23 in respect of the audit work performed.

## Fees for other work

In addition to the fees outlined above in relation to our appointment by PSAA, we have been separately engaged by the Council to carry out additional work as set out below.

Area of work	2023/24 fees	2022/23 fees
Other services – Housing Benefits Subsidy Assurance	£29,000	£19,500
Other services – Teachers’ Pensions Assurance	£9,500	£7,000

# Appendices

Appendix A: Further information on our audit of the financial statements

# Appendix A: Further information on our audit of the financial statements

## Significant risks and audit findings

As part of our audit of the Council, we identified significant risks to our opinion on the financial statements during our risk assessment. The table below summarises these risks, how we responded and our findings.

Risk	Our audit response and findings
<p><b>Management override of controls</b></p> <p>Management at various levels within an organisation are in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Due to the unpredictable way in which such override could occur there is a risk of material misstatement due to fraud on all audits.</p>	<p>We addressed this risk through performing audit work over:</p> <ul style="list-style-type: none"><li>• accounting estimates impacting amounts included in the financial statements;</li><li>• consideration of identified significant transactions outside the normal course of business; and</li><li>• journal entries recorded in the general ledger and other adjustments made in preparation of the financial statements</li></ul> <p>There are no matters to bring to our attention regarding this significant risk.</p>
<p><b>Valuation of land, buildings, surplus assets and investment properties</b></p> <p>Council dwellings (£587.9m), other land and buildings (£399.4m) are the Council's highest value assets. The balance sheet also includes investment properties totalling £72.2m.</p> <p>Per the CIPFA Code, each of these class of asset requires that where assets are subject to revaluation, their year end carrying value should reflect the appropriate fair value at that date.</p> <p>Management engages its own Valuer as an expert to assist in determining the fair value of land and buildings to be included in the financial statements but there remains a high degree of estimation uncertainty associated with the valuation of land and buildings because of the significant judgements and number of variables involved.</p>	<p>We have:</p> <ul style="list-style-type: none"><li>• critically assessed the Council's arrangements for ensuring that land and buildings and surplus assets valuations are reasonable and not materially misstated;</li><li>• critically assessed the basis of valuations, using third party trend data where appropriate, as part of our challenge of the reasonableness of the valuations provided by valuers;</li><li>• considered the competence, skills and experience of the valuers and the instructions issued to the valuers;</li><li>• substantively tested revaluations, including critically reviewing the Council's own consideration of assets not revalued in the year and why they are not materially misstated; and</li><li>• where necessary, performed further audit procedures on individual assets to ensure the basis of valuations is appropriate.</li></ul> <p>We also engaged the Mazars Real Estates Valuation team to assist in the above.</p> <p>There are no significant matters to bring to your attention regarding this risk, except for the adjusted misstatement of £7.3m for the movement in the Council's car park valuation, and an additional immaterial unadjusted misstatement which can be seen on page 28.</p>

# Appendix A: Further information on our audit of the financial statements

## Significant risks and audit findings

As part of our audit of the Council, we identified significant risks to our opinion on the financial statements during our risk assessment. The table below summarises these risks, how we responded and our findings.

Risk	Our audit response and findings
<p><b>Net defined benefit liability/asset valuation</b></p> <p>The financial statements contain material pension entries in respect of the retirement benefits. The calculation of these pension figures, both assets and liabilities, can be subject to significant volatility and includes estimates based upon a complex interaction of actuarial assumptions. This results in an increased risk of material misstatement.</p>	<p>We addressed the risk by:</p> <ul style="list-style-type: none"><li>critically assessed the competency, objectivity and independence of the North Yorkshire Pension Fund's Actuary;</li><li>liaised with the auditors of the North Yorkshire Pension Fund to gain assurance over the design and implementation of controls in place at the Pension Fund. This will include the processes and controls in place to ensure data provided to the Actuary by the Pension Fund for the purposes of the IAS 19 valuation is complete and accurate;</li><li>reviewed the appropriateness of the Pension Asset and Liability valuation methodologies applied by the Pension Fund Actuary, and the key assumptions included within the valuation. This will include comparing them to expected ranges, utilising information by the consulting actuary engaged by the National Audit Office; and</li><li>agreed the data in the IAS 19 valuation report provided by the Fund Actuary for accounting purposes to the pension accounting entries and disclosures in the Council's financial statements.</li></ul> <p>There are no matters to report in respect of the net defined benefit liability/asset valuation. The Pension Fund auditor did however identify a net understatement of £12.8m in the pension fund's assets. We have calculated the Council's share of this error as 18.2% and therefore the potential impact would be that the Council's pension assets are understated by £2,330k. The pension asset for the Council is however limited by the asset ceiling calculation and no adjustment is needed.</p>

# Appendix A: Further information on our audit of the financial statements

## Summary of uncorrected misstatements

Details of adjustment	Comprehensive Income and Expenditure Statement		Balance Sheet	
	Dr (£ '000)	Cr (£ '000)	Dr (£ '000)	Cr (£ '000)
<p>Dr: Land and Buildings (Valuation)</p> <p>Cr: Revaluation Reserve</p> <p>As part of our testing on valuations, we identified some arithmetic errors in the valuation certificates which resulted in the understatement of assets valued under the Depreciated Replacement Cost (DRC) method by a net figure of £522k. In line with our audit approach, we have extrapolated this against the rest of the untested population. The calculated extrapolated error is £1,784k. As this is an immaterial extrapolated error, management have not adjusted for this.</p>			1,784	1,784
<p>Dr: Housing Revenue Account</p> <p>Cr: HRA Earmarked Reserves – 53<sup>rd</sup> Week Rent</p> <p>There is a negative reserve balance of £565k in the HRA Earmarked Reserves. As you cannot have a negative reserve, we have reported this as an adjusted misstatement.</p>	565			565
Aggregate effect of unadjusted misstatements	565	0	1,784	2,349



# Appendix A: Further information on our audit of the financial statements

## Summary of uncorrected misstatements

We also identified the following disclosure misstatement during our audit that have not been corrected by management:

- Note 12 (Property, plant and equipment) shows £3,366k held in assets under construction that have been revalued. As the Code requires all assets under construction to be carried at historic cost, we have reported this as a classification disclosure error. As this is not material, management have not adjusted for this.
- Note 19 (Debtors) does not include a disclosure on the classes of debtors which are past due or impaired in relation to non-financial assets, including an analysis of the age of the assets. The Council have agreed to action this in 2024/25.
- Note 43 (Leases) – Our testing identified an error in a sample of operating leases, whereby the future minimum lease payments receivable in note 43 were overstated by £71,500. We extrapolated this error against the remaining population which resulted in an extrapolated error of £490k. As this is an immaterial extrapolated error, management have not adjusted for this.
- Note 43 (Leases) does not include a disclosure setting out the values of assets held under operating leases.
- Note 49 (Defined Benefit Pension Schemes) - The Pension Fund auditor identified a net understatement of £12.8m in the pension fund's assets. We have calculated the Council's share of this error as 18.2% and therefore the potential impact would be that the Council's pension assets are understated by £2,330k. While this would not impact the Council's balance sheet because of the asset ceiling, it would have an impact on the disclosure in Note 49.

# Appendix A: Further information on our audit of the financial statements

## Internal control observations

### Description of deficiency

When testing the Council's equity investments, we noted that the Council used the 2022/23 accounts of the invested entities to value their investment at 31<sup>st</sup> March 2024, as opposed to the 2023/24 accounts. In addition, no review took place to assess whether there were any circumstances that would mean the 2022/23 information was not indicative of the value as at 31 March 2024.

### Potential effects

The reported investment value may be misstated and out of date.

### Recommendation

The Council should ensure they perform a review of the equity investments to ensure the investment valuations are accurate and reflective of the value at 31<sup>st</sup> March 2024. This could include liaising with the entities to obtain actual figures.

### Management response

When calculating the fair value of the equity instruments the Council uses the most recently publicly available published audited accounts. This is to allow for verification of the fair values calculated and disclosed in the Council's accounts. As most of the invested entities have the same financial year end as the Council this means that it is the case that the most recent audited publicly available accounts are prior year. In respect to council owned companies we will review these values based on latest known financial information available to the council.

# Appendix A: Further information on our audit of the financial statements

## Internal control observations (continued)

### Description of deficiency

As part of our testing on land, buildings, surplus assets and investment property valuations, we identified several arithmetic and transposition errors in the valuation certificates. We are currently finalising our work on revaluations and will report the total of any misstatements we identify in our Audit Completion Follow Up letter.

### Potential effects

The valuation of land, buildings, surplus assets and investment properties could be misstated.

### Recommendation

The Council's valuation team should implement a check of the valuation certificates and subsequently technology forge to ensure the valuations have been accurately recorded.

### Management response

The Council's valuation team do currently check valuation certificates, but we will review this process and see if any improvements can be made for future years. It should be noted that most of the errors we are aware have been found so far are relatively small.

# Appendix A: Further information on our audit of the financial statements

## Internal control observations (continued)

**Description of deficiency**

As part of our testing on land, buildings, surplus assets and investment property valuations, there were instances where the Valuer could not provide the evidence used in the January 2024 valuation (such as income schedules, BCIS reports, etc.).

**Potential effects**

We may be unable to get sufficient, appropriate evidence to support our testing on valuations.

**Recommendation**

We recommend that all evidence supporting the valuation of the Council’s portfolio is retained.

**Management response**

The majority of the evidence requested was supplied, but there were a small number of cases where it was not possible to locate the original evidence. We will work with our valuers to seek to improve this for future years.

# Appendix A: Further information on our audit of the financial statements

## Internal control observations (continued)

### Description of deficiency

When performing the year end valuation of the Council's portfolio, the Council's Internal Valuer produces a final covering memo, however this does not fulfil all the requirements of the RICS Red Book.

### Potential effects

We are unable to confirm whether the valuation was conducted in line with the terms of reference.

### Recommendation

We recommend that a covering report is produced to accompany the valuation. This report should provide sufficient detail to comply with the RICS Red Book and include the basis of the valuation, the methodology used, the nature and source(s) of information relied upon and any assumptions or limitations.

### Management response

As in previous years, the Valuations team provide a signed covering report which they believe meets the requirements of the RICS red book, when viewed alongside the individual valuation certificates and commissioning memo cross referenced which already sets out key assumptions. We will work with Audit in 24/25 to understand what additional information they would expect to see.

# Appendix A: Further information on our audit of the financial statements

## Follow up on previous year recommendations

### Description of deficiency

When testing heritage assets, we noted incorrect schedules were sent to the Council's insurer. This resulted in the Council's art collection (insurance value £65m) being uninsured during 2022/23. We noted the correct value had been insured in the prior and proceeding years.

### Potential effects

In the event of a disaster, the Council would be compensated for less than the true value of its assets. This would result in a shortfall in the insurance payout and would result in significant financial and reputational damage for the Council.

### Recommendation

- 1) The Council should ensure it implements controls, to ensure accurate, complete and timely information is provided to its insurers and to ensure there are no breaks in insurance cover for heritage assets.
- 2) The Council should obtain regular valuations, from appropriate experts, to ensure the insurance value is materially accurate, as at the time of the balance sheet date.
- 3) For heritage assets, as part of the financial statements' closedown process, the Council should ensure it has corroborative evidence to support an insurance value as at the balance sheet date, which can be easily made available to the audit team.

### Current position

No issues were identified in 2023/24 with regards to the insurance of the Council's heritage assets. This control recommendation has therefore been addressed.

# Appendix A: Further information on our audit of the financial statements

## Follow up on previous year recommendations

### Description of deficiency

As part of our work on Housing Revenue Account (HRA) property valuations, we noted the Council completed a revaluation of its HRA properties 1 April 2023. We consulted with the Mazars valuation team, who confirmed that as most of the information used to value the assets, related to the prior year, this could be indicative of an error Additional work was therefore completed by the Council's valuations team, which resulted material amendments to both the 2021/22 and 2022/23 financial statements.

### Potential effects

There is a risk that valuations performed at the 1 April, using prior year data, are indicative of a material change in value in the prior financial year.

### Recommendation

The Council should:

- ensure valuations are completed at the 31 March, or as near as this date as possible; and
- if the valuation cannot be completed as at 31 March, the Council should complete an assessment (based on relevant, corroborative and timely data), to confirm valuations are materially accurate as at the balance sheet date and document why there is no risk of prior year misstatements.

### Current position

For 2023/24 onwards, the Council has moved the revaluation date of its HRA properties from the 1<sup>st</sup> April to the 31<sup>st</sup> January, in line with the other valuation dates. The Council's valuation team have also completed an assessment to confirm valuations are materially accurate at 31 March 2024. This control recommendation has therefore been addressed.

# Appendix A: Further information on our audit of the financial statements

## Follow up on previous year recommendations

### Description of deficiency

As part of our work on property additions, we identified two additions recognised in 2022/23 which related to works completed in 2021/22 and therefore were incorrectly capitalised in 2022/23.

### Potential effects

Capital additions could be materially misstated if they are not recognised when the work was completed.

### Recommendation

1. Controls should be implemented to ensure that capital expenditure, resulting in capital additions is capital in nature and relates to the correct year.
2. As part of the final accounts process, a review of capitalised expenditure and capital additions should be completed and documented and provided to the audit team.

### Current position

While a review did not take place, we did not identify any errors from our additions testing with regards to the incorrect capitalisation of expenditure. In 2023/24, the Council improved their communication to the wider finance team around the correct capitalisation treatment. The ‘No PO No Pay’ policy has also been reinforced during the year limiting the risk of incorrect additions, which is evident from our testing. This control recommendation has therefore been addressed.



# Appendix A: Further information on our audit of the financial statements

## Follow up on previous year recommendations

### Description of deficiency

In 2019/20 and 2020/21, we recommend that the Council improved its arrangement to review, challenge and document the output of management’s valuation experts relied upon in the production of its financial statements. In 2021/22 our expert valuer completed a review of the Council’s Depreciated Replacement Cost (DRC) valuation methodology and noted a departure from RICS DRC guidance note (2018) regarding the correct application of Modern Equivalent Asset (MEA) valuation guidance, including componentisation, physical, functional and economic adjustments.

As part of our work on Allerton Waste Recycling Centre (the Council’s largest property value), as part of the early discussion with the Mazars valuation team we recommended that management should complete its own independent indexation checks to assess if the value as at 31 March 2022, was materially accurate since the last valuation date, however this was not completed.

The Council also did not obtain a full valuation for Allerton Waste Recycling Centre in 2022/23.

### Potential effects

Without sufficient challenge, information relied upon in preparing the accounts could result in a material misstatement.

### Recommendation

For valuations where the Council does not have relevant expertise, it should consider other options to gain sufficient assurance for the valuation assertion.

### Current position

The Council obtained a full valuation for Allerton Waste Recycling Centre, in conjunction with North Yorkshire Council, in 2023/24 and therefore no indexation checks were required. This control recommendation has therefore been addressed.

# Appendix A: Further information on our audit of the financial statements

## Follow up on previous year recommendations

### Description of deficiency

As in previous years, the reconciliation of the Trial Balance (TB) to the Comprehensive Income and Expenditure Account has been difficult for the audit team to reperform, relying on several reports and took a long time for the audit team to complete. There was also no evidence to support second review of the reconciliation.

### Potential effects

Use of several reports and manual adjustments, has an inherent risk that financial data is omitted from the financial statements.

### Recommendation

We recommend that management provides a streamlined working paper which shows how the TB and underlying system reports reconcile through to the CIES, which:

- reduces the number of system reports used to complete the reconciliation or clearly shows how the reports reconcile to the main TB and to the financial statements;
- provides assurance that all TB codes have been included in the reconciliation;
- explains the manual adjustments; and
- records evidence of a second review.

### Current position

From discussions with the Council’s management and finance team, it is clear that progress has been made to implement this recommendation, however further work is still required to streamline the working paper and agreement. This control recommendation has therefore not been fully addressed in 2023/24.

# Contact

## Forvis Mazars

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05 March 2025

Dear Audit and Governance Committee Members

#### City of York Council –2023/24: External Audit fees

Public Sector Audit Appointments Ltd (PSAA) consulted on its scale of fees for 2023/24. Information relating to scale of fees are published at:

<https://www.psaa.co.uk/appointing-auditors-and-fees/>

#### Fees

Scale fees assume that the Council provide us with complete and materially accurate financial statements, with supporting working papers, within agreed timeframes. It also assumes that the level of risk and complexity associated with your financial statements remains unchanged and that we do not identify any new risks to our VFM commentary.

Where we need to undertake work additional to that planned as part of the fee- setting process, we are required to communicate with you and the PSAA about any additional fee in line with the requirements of PSAA's Terms of Appointment which are available from their website.

The table below includes our proposed fees for 2023/24:

	Prior Year 2022/23	Current Year 2023/24
Scale fee	£97,221	£284,032
Pension (IAS19) valuations	£9,625	-
Statutory powers	£3,066	£10,440
Property valuations	£17,150	-
Quality and technical issues	£3,929	-
VFM commentary	£12,600	-
VFM risks	£4,221	-

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ISA 540 requirements	£3,091	-
Infrastructure assets	£1,463	-
New ISA 315 requirements	£6,286	£15,690
Pension asset ceiling	£3,280	-
<b>Total additional fee</b>	<b>£64,711</b>	<b>£26,130</b>
<b>Total fees</b>	<b>£161,932</b>	<b>£310,162</b>

If you have any queries about the content of this letter, please don't hesitate to contact me or your engagement manager, Louise Stables.

Yours sincerely

Mark Outterside

Director



<b>Meeting:</b>	Audit and Governance Committee
<b>Meeting date:</b>	17/03/2025
<b>Report of:</b>	Head of Internal Audit (Veritau)
<b>Portfolio of:</b>	Cllr Lomas Executive Member for Finance, Performance, Major Projects, Human Rights, Equality and Inclusion

## **Audit and Governance Committee Report:**

### **Internal audit work programme 2025/26**

### **Subject of Report**

1. This report seeks the committee's approval for the indicative programme of internal audit work to be undertaken in 2025/26.

### **Policy Basis**

2. The work of internal audit is governed by the Accounts and Audit Regulations 2015 and relevant professional standards. These include the Public Sector Internal Audit Standards (PSIAS), CIPFA guidance on the application of those standards in Local Government and the CIPFA Statement on the role of the Head of Internal Audit.
3. The PSIAS require the Head of Internal Audit to communicate the internal audit service's plans (referred to as a 'work programme') to senior management and the Audit and Governance Committee for review and approval.

### **Recommendation and Reasons**

4. The Audit and Governance Committee is asked to:
  - approve the 2025/26 internal audit work programme.

Reason

*In accordance with the committee's responsibility for overseeing the work of internal audit service.*

## **Background**

### **Overview**

5. The council's internal audit service has to comply with the PSIAS, and the council's own internal audit charter.
6. The standards and charter require that the Head of Internal Audit gives an annual opinion on the adequacy and effectiveness of the council's framework of governance, risk management, and control. The basis for the opinion is the programme of work that internal audit carries out.
7. The work programme is required to be approved by this committee as part of its responsibility for overseeing the work of internal audit. This report seeks approval for the indicative programme of internal audit work for 2025/26.

### **2025/26 internal audit work programme**

8. An indicative risk-based internal audit work programme is drawn up at the start of each year, setting out proposed priorities for assurance coverage over the coming twelve months.
9. The internal audit programme included in annex 1 outlines current priorities for work in 2025/26. It includes proposed areas of audit coverage and is based on a risk assessment undertaken by Veritau. The work programme has also been informed by discussions with senior officers and members, and through review of risk management arrangements and plans for development and change within the council.
10. The internal audit work programme is a flexible working document. It is revisited, updated, and adjusted throughout the year to ensure it remains aligned with current risks and priorities and to ensure that coverage is sufficient to arrive at a robust and well-informed annual opinion.



## Consultation Analysis

11. The PSIAS require internal audit to independently form a view on the risks facing the council when preparing the plan or programme of work. However, they also require the opinions of the Audit and Governance Committee, and those of senior council officers, to be taken into account when forming that view.
12. The views of this committee were sought as part of the 2025/26 internal audit work programme consultation report presented at the 29 January 2025 meeting. Since then, consultation meetings have taken place with senior council officers across the organisation.
13. This report represents the conclusion of initial consultation on the development of the 2025/26 internal audit work programme. Views of councillors and officers have been considered in the programme's initial development. This will continue to be the case as the programme is updated and adjusted throughout 2025/26.

## Risks and Mitigations

14. The council's internal audit service will not meet the requirements of the Public Sector Internal Audit Standards if the internal audit work programme is not approved by the committee. This could result in external scrutiny and challenge.

## Contact details

For further information please contact the authors of this Report.

### Author

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<b>Report approved:</b>	Yes
<b>Date:</b>	05/03/2025

## **Background papers**

Internal Audit Work Programme Consultation 2025/26: [Annex 1 - Internal Audit Work Programme Consultation Report 2025-26.pdf](#)

## **Annexes**

- Annex 1: Internal audit work programme 2025/26



## Internal Audit Work Programme 2025/26

## CONTENTS

- 3** Introduction
- 4** Strategic context
- 5** 2025/26 internal audit work programme
- 9** Appendix A: indicative internal audit work programme

## Introduction



- 1 This report sets out the proposed 2025/26 programme of work for internal audit, provided by Veritau for City of York Council.
- 2 The work of internal audit is governed by the Public Sector Internal Audit Standards (PSIAS) and the council's audit charter<sup>1</sup>. To comply with professional standards and the charter, internal audit work must be risk based and take into account the requirement to produce an evidence-based annual internal audit opinion. Accordingly, planned work should be reviewed and adjusted in response to changes in the business, risks, operations, programmes, systems and internal controls.
- 3 Specifically, the PSIAS require that the Head of Internal Audit *"must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation's goals. The risk-based plan must take into account the requirement to produce an annual internal audit opinion."*
- 4 The Head of Internal Audit's annual opinion is formed following an independent and objective assessment of the effectiveness of the framework of risk management, governance and internal control. Our planned audit work includes coverage of all three areas to develop a wider understanding of the assurance framework of the council, and to produce a body of work which allows us to provide our opinion.
- 5 At the 29 January 2025 meeting of this committee, we presented our work programme consultation report. This report explained how we approach development of the work programme by using our opinion framework. In summary, by considering key areas of assurance, the council's risks, and its priorities we are able to define a body of work which will allow us to provide an opinion.
- 6 However, responsibility for effective risk management, governance and internal control arrangements remains with the council. The Head of Internal Audit cannot be expected to prevent or detect all weaknesses or failures in internal control nor can audit work cover all areas of risk across the organisation.

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<sup>1</sup>From 1 April 2025 the PSIAS will be replaced by the Global Internal Audit Standards (GIAS) and the Application Note: Global Internal Audit Standards in the UK Public Sector. Together, these are referred to as the GIAS (UK public sector) and will represent the new standards regime to be followed. Our next report to the Audit & Governance Committee will include an updated internal audit charter which is aligned to the GIAS (UK public sector). The GIAS (UK public sector) make no substantive changes to the approach to strategic planning and so the flexible, risk-based approach in use at the council remains appropriate.

## Strategic context



- 7 Sustained real terms reductions in central government funding (11.7% since 2010/11) continue to put the council's financial sustainability under real threat. While the council's financial position has improved, thanks in part to significant funding from York and North Yorkshire Combined Authority, it will still require savings on a large scale over the next five years (with this set at 4% of net revenue budget for 2025/26) to prevent the budget gap from growing<sup>2</sup>.
- 8 With government funding seemingly not set to increase in the short term, and both cost and demand pressures showing no signs of abating, reductions in service are inevitable and some discretionary services may stop altogether.
- 9 It remains the case that the council's demand-led services continue to exert the most significant pressure on its budget. In 2025/26, adult social care and children social care budgets will be increased by £8m and £3m respectively, due to unavoidable contractual price increases and demographic pressures. Exposure to unfavourable market conditions and an increasing volume and complexity of need have become perennial issues for local authorities. The council has increased council tax and social care precepts by 4.99%, and fees and charges by 5% to offset some of this pressure.
- 10 Meanwhile, the council has an extensive and ambitious programme of major capital projects designed to stimulate economic growth, to deliver more housing, and to improve its highway network infrastructure. Large sums have been committed to complex, high profile, multi-year projects. While these projects present significant opportunities for the council, they also bring with them considerable risks. These risks are heightened due to the impact of the cost of borrowing on the revenue budget and price hikes due to inflation.
- 11 Delivering on the council's strategic priorities in its council plan and 10-year strategies are expected to require a more transformational, long term approach which continues to reduce costs and prioritise resources. The council will be developing a transformation programme during 2025/26 to coordinate achievement of this change. The need to accelerate digitalisation, optimise use of council assets, exercise cost control, explore income generation opportunities, and secure grant funding are all priorities, alongside this wider transformational change.
- 12 Maintaining effective operational arrangements is an essential building block towards achieving the council's strategic objectives and navigating risks to delivery. Internal audit contributes to overall objectives by helping to ensure that systems of governance, risk management and control that underpin operational arrangements are robust.

<sup>2</sup> Financial strategy 2025/26 (Budget Executive, 21 January 2025)



- 13 To maximise the value of internal audit, it is vital that we provide assurance in the right areas at the right time. We've designed the processes for developing the internal audit work programme, and refining it through the year, to do that.

## 2025/26 Internal audit work programme



### The 2025/26 indicative internal audit work programme

- 14 The work programme for 2025/26 is set out in appendix A, beginning on page 9.
- 15 The overall level of service is based on an indicative number of days, for planning purposes (1,023 for 2025/26). Figure 4 below shows the proportion of time we expect to deliver across each area during the year.
- 16 The proposed areas of coverage in the 2025/26 work programme have been subject to consultation with this committee, Directorate Management Teams, Leading Together, and with other senior officers from across the council.
- 17 Functionally, the indicative programme is structured into a number of areas, as set out in table 1, below.

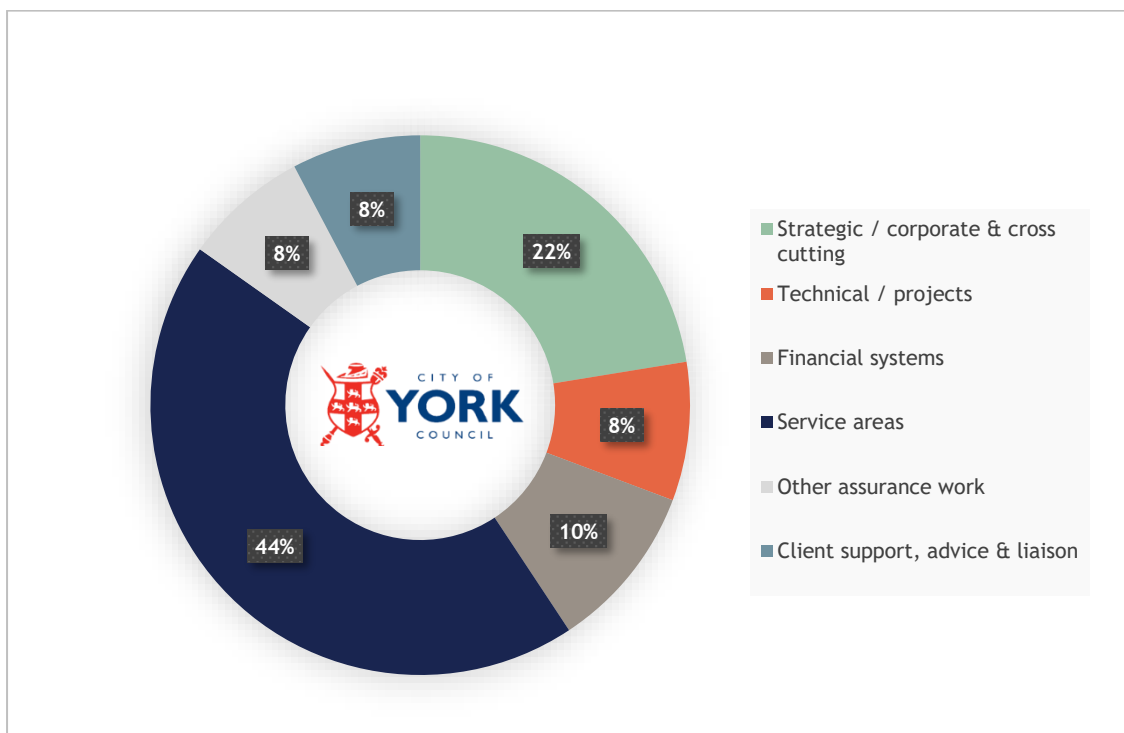
Table 1: Work programme functional areas.

Programme area	Purpose
▲ Strategic / corporate & cross cutting	To provide assurance on areas which, by virtue of their importance to good governance and stewardship, are fundamental to the ongoing success of the council.
▲ Technical / projects	To provide assurance on those areas of a technical nature and where project management is involved. These areas are key to the council as the risks involved could detrimentally affect the delivery of services.
▲ Financial systems	To provide assurance on the key areas of financial risk. This helps provide assurance to the council that risks of loss or error are minimised.
▲ Service areas	To provide assurance on key systems and processes within individual service areas. These areas face risks which are individually significant but which could also have the potential to impact more widely on the operations or reputation of the council if they were to materialise.
▲ Other assurance work	An allocation of time to allow for continuous audit planning and information gathering, unexpected work, and the follow up of work we have already carried out,

	ensuring that agreed actions have been implemented by management.
<b>▲ Client support, advice &amp; liaison</b>	Work we carry out to support the council in its functions. This includes the time spent providing support and advice, and liaising with staff.

- 18 Figure 1 below shows the proportion of time we expect to spend delivering work across each area during the year.

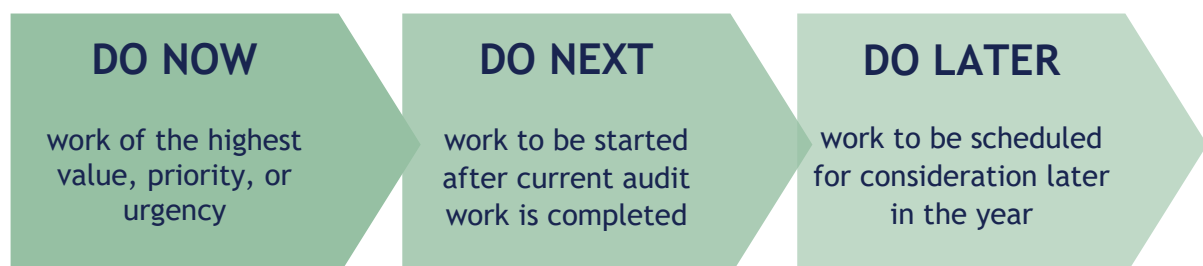
Figure 1: 2025/26 work programme: indicative functional area split.



### The 'do now', 'do next', 'do later' audit prioritisation system

- 19 Once initial internal audit priorities have been identified through application of the opinion framework, we then overlay a second system of prioritisation. This system allows us to determine the relative priority of audits included in the indicative work programme.
- 20 This second prioritisation system sees audits assigned to one of three categories, as shown in figure 2 below.

Figure 2: 'do now', 'do next', 'do later' prioritisation system.





- 21 Decisions on which of the three categories internal audit work falls into will be based on judgement, and will be made having given consideration to the prioritisation factors in table 2 below. These will result in internal audit work being considered a relatively higher or lower priority at the time of assessment.

*Table 2: Internal audit prioritisation factors.*

Prioritisation factors	
▲ where we have no recent audit assurance, or other sources of information	▲ where controls are changing and / or risks are increasing
▲ where we are following up previous control weaknesses	▲ where specific issues are known to have arisen
▲ that are of significant importance to the council, for example they reflect key objectives or high priority projects	▲ that provide broader assurance, for example corporate policies and frameworks
▲ that need to be covered to enable us to provide an annual opinion	▲ where there are time pressures or scheduling requirements, for example grant deadlines, or work scheduled to minimise the impact on council service areas at busy times

- 22 The above factors will be used on an ongoing basis to decide what internal audit work will be carried out, and when, during the course of the year. These decisions will be made in consultation with the council through our ongoing dialogue with senior officers. Individual pieces of work will move between the three categories, as required, based on their priority at the time of assessment.
- 23 For example, an audit scheduled for quarter two to minimise the impact on a service area may initially be classed as 'do later' but will become 'do now' as we move into quarter two. Similarly, an audit of a council project classed as 'do now' because it represents an area of high importance may move from 'do now' to 'do next' or 'do later' if the project slips or planned work cannot be undertaken until a specific point is reached. Towards the end of the year, audits classed as 'do later' are likely to be deferred until the following year.
- 24 It is important to emphasise two important aspects of the programme. Firstly, the audit activities included in appendix A are not fixed. As described above, work will be kept under review to ensure that audit resources are deployed to areas of greatest risk and importance to the council. This is to ensure the audit process continues to add value.
- 25 Secondly, it will not be possible to deliver all of the audit activities listed in the programme. The programme has been intentionally over-planned, to build in flexibility from the outset while also providing an indication of the

priorities for work at the time of assessment. Over-planning the programme enables us to respond quickly by commencing work in other areas of importance to the council when risks and priorities change during the year.

- 26 The committee will be provided with information on current internal audit priorities throughout the year as part of regular progress reporting.

## APPENDIX A: indicative internal audit work programme 2025/26

Programme area	Potential internal audit activity
<b>Strategic / corporate &amp; cross cutting</b>	<ul style="list-style-type: none"> <li>▲ Savings delivery</li> <li>▲ Overtime</li> <li>▲ Physical information security compliance (satellite sites)</li> <li>▲ Information access request management</li> <li>▲ Building security (West Offices and Hazel Court)</li> <li>▲ Procurement Act compliance</li> <li>▲ Contract management</li> <li>▲ Risk management</li> <li>▲ Data quality</li> <li>▲ Corporate complaints</li> <li>▲ Equality, diversity, and inclusion</li> <li>▲ Recruitment and selection</li> <li>▲ Mandatory and role-specific training</li> <li>▲ Flexitime and annual leave</li> <li>▲ Absence management</li> </ul>
<b>Technical / projects</b>	<ul style="list-style-type: none"> <li>▲ ICT applications / database security</li> <li>▲ ICT projects / systems development</li> <li>▲ Cybersecurity: user awareness</li> <li>▲ Cybersecurity: malware protection</li> <li>▲ Cybersecurity: user access</li> </ul>

Programme area	Potential internal audit activity
	<ul style="list-style-type: none"> <li>▲ Project governance (major projects)</li> <li>▲ Project management: gateway reviews</li> </ul>
<b>Financial systems</b>	<ul style="list-style-type: none"> <li>▲ Ordering and creditor payments (P2P action plan)</li> <li>▲ Sundry debtors</li> <li>▲ Income and banking</li> <li>▲ Payroll</li> <li>▲ Council tax and NNDR</li> <li>▲ Housing rents</li> </ul>
<b>Service areas</b>	<ul style="list-style-type: none"> <li>▲ Public health: procurement and contract management</li> <li>▲ York 2032: partnership governance</li> <li>▲ Management of York &amp; North Yorkshire Combined Authority funding</li> <li>▲ Communications</li> <li>▲ Building control</li> <li>▲ Section 106 agreements: use of contributions</li> <li>▲ Transport and highways programme</li> <li>▲ Licensing</li> <li>▲ Use of fleet vehicles</li> <li>▲ Green waste subscription service</li> <li>▲ Holiday let commercial waste collection</li> <li>▲ Public protection</li> <li>▲ Right to Buy</li> <li>▲ Housing allocations</li> </ul>

Programme area	Potential internal audit activity
	<ul style="list-style-type: none"> <li>▲ Property asset management (capital programme)</li> <li>▲ Regulator of Social Housing standards improvement plan</li> <li>▲ Housing repairs</li> <li>▲ Children's direct payments</li> <li>▲ Foster carer payments (follow-up)</li> <li>▲ Free school means: auto-enrolment</li> <li>▲ Home to school transport</li> <li>▲ Children leaving care</li> <li>▲ Education, health and care plans (EHCPs)</li> <li>▲ Out of area placements</li> <li>▲ Children &amp; Education: local scheme of delegation</li> <li>▲ Residential care: The Beehive / Wenlock Terrace</li> <li>▲ Full school audit: Danesgate Community School</li> <li>▲ Full school audit: Westfield Primary School</li> <li>▲ Full school audit: St Mary's CE Primary School</li> <li>▲ Schools themed audit: procurement</li> <li>▲ Schools themed audit: governance</li> <li>▲ Adult social care: referrals and care assessments</li> <li>▲ Adult social care: care and support planning</li> <li>▲ Adult social care: managing customer finances</li> <li>▲ Adult social care: continuing healthcare</li> </ul>
<b>Other assurance work</b>	<ul style="list-style-type: none"> <li>▲ Follow-up of previously agreed management actions</li> </ul>

Programme area	Potential internal audit activity
	<ul style="list-style-type: none"> <li>▲ Continuous audit planning and additional assurance gathering to help support our opinion on the framework of risk management, governance and internal control</li> <li>▲ Continuous assurance work, including data analytics and data matching projects Attendance at, and contribution to, governance- and assurance-related working groups</li> </ul>
<b>Client support, advice &amp; liaison</b>	<ul style="list-style-type: none"> <li>▲ Committee preparation and attendance</li> <li>▲ Key stakeholder liaison</li> <li>▲ Support and advice on control, governance and risk related issues</li> </ul>



<b>Meeting:</b>	Audit and Governance Committee
<b>Meeting date:</b>	17/03/2025
<b>Report of:</b>	Head of Internal Audit (Veritau)
<b>Portfolio of:</b>	Cllrs Lomas and Baxter Executive Members for Finance, Performance, Major Projects, Human Rights, Equality and Inclusion

## **Audit and Governance Committee Report: 2025-26 Counter Fraud Plan**

### **Subject of Report**

1. This report sets out counter fraud work planned for 2025/26. It contains an updated fraud risk assessment, an assessment of counter fraud work at the council against national counter fraud strategies, and an annual counter fraud development plan and work plan.

### **Policy Basis**

2. The committee is responsible for the overview and effectiveness of counter fraud arrangements.

### **Recommendation and Reasons**

3. The Audit and Governance Committee is asked to:
  - Note the 2025/26 fraud risk assessment
  - Note the counter fraud development and work plans.

### Reason

*To enable members to consider the current risk of fraud against the council, this forms part of the committee's responsibility for overseeing the effectiveness of counter fraud arrangements.*

## **Background**

4. Fraud is a significant risk to the public sector. Annual losses due to fraud and error are estimated as being as high as £81 billion in the United Kingdom. Veritau are engaged to deliver a counter fraud service for the council. The service helps mitigate fraud risk, investigate suspected fraud, and to take appropriate action when it is detected.
5. The council can reduce the impact of fraud by managing fraud risk through robust policy and procedure. It is considered best practice to regularly review fraud risk and strengthen counter fraud arrangements to meet it.
6. The 2025-26 Counter Fraud Plan, contained in Annex 1, updates the council's fraud risk assessment, evaluates the counter fraud policy framework, and sets priorities for the development of counter fraud work in the coming financial year.

## **Consultation Analysis**

7. No consultation was required in the preparation of this report.

## **Risks and Mitigations**

8. The risk of fraud is constantly evolving. If fraud risk is not regularly reviewed and action is not taken to address it, then the council's exposure to fraud will increase as will potential losses.

## **Contact details**

For further information please contact the authors of this Report.



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<b>Report approved:</b>	Yes
<b>Date:</b>	17/03/2025

**Background papers**

- None

**Annexes**

- Annex 1: 2025-26 Counter Fraud Plan

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# 2025/26 Counter Fraud Plan

Date: 13 March 2025

ANNEX 1

## CONTENTS

<b>3</b>	Background
<b>3</b>	National Counter Fraud Strategy
<b>5</b>	Fraud Risk Assessment
<b>6</b>	Development and Work Plans
<b>6</b>	Policy Framework Review
<b>7</b>	Appendix A: Fraud risk assessment
<b>19</b>	Appendix B: Counter Fraud Development Plan
<b>21</b>	Appendix C: Counter Fraud Work Plan



## BACKGROUND

- 1 Fraud is a significant risk to the public sector. Fraud is the most common offence in the UK, accounting for 41% of all crime<sup>1</sup>. The National Audit Office estimates that fraud and error cost the taxpayer between £55 and £81 billion in 2023/24 and that only a fraction of this is detected<sup>2</sup>. Financial loss due to fraud can reduce a council's ability to support public services and can cause reputational damage.
- 2 When fraud is committed against the public sector, money is diverted from vital public services into the hands of criminals. Local authorities must ensure that they have the right policies and procedures in place to prevent it from happening. They should also promote a strong anti-fraud culture at all levels of the organisation as well as amongst the general public.
- 3 The methods employed by criminals are constantly evolving as they explore new ways to defraud local authorities. To respond effectively, councils need to monitor the fraud landscape to ensure that their counter fraud measures offer protection from these evolving threats.
- 4 This report sets out the council's approach to addressing fraud, reviews its counter fraud policy framework, updates the annual fraud risk assessment, details new and ongoing developmental activity, and sets out how counter fraud resources will be used in 2025/26.



## NATIONAL COUNTER FRAUD STRATEGY

- 5 In 2014, CIPFA set out the responsibilities of Local Authority leaders to counter fraud and corruption within their organisations in their Code of practice on managing the risk of fraud and corruption<sup>3</sup>. The code says that organisations should:
  - acknowledge the responsibility of the governing body for countering fraud and corruption
  - identify the fraud and corruption risks
  - develop an appropriate counter fraud and corruption strategy
  - provide resources to implement the strategy
  - take action in response to fraud and corruption.
- 6 In 2020, Fighting Fraud and Corruption Locally (FFCL) published the most recent counter fraud and corruption strategy for local government<sup>4</sup>. Over the past five years City of York Council has followed the principles set out by CIPFA and FFCL to guide and develop its response to fraud.

<sup>1</sup> [Progress combatting fraud \(Forty-Third Report of Session 2022-23\)](#), Public Accounts Committee, House of Commons

<sup>2</sup> [An overview of the impact of fraud and error on public funds](#), National Audit Office

<sup>3</sup> [Code of practice on managing the risk of fraud and corruption](#), CIPFA

<sup>4</sup> [A strategy for the 2020s](#), Fighting Fraud and Corruption Locally

- 7 The FFCL strategy recommends that councils consider the effectiveness of their counter fraud framework by considering performance against the five key themes set out below.

- **Govern** – *Having robust arrangements and executive support to ensure anti-fraud, bribery and corruption measures are embedded throughout the organisation. Having a holistic approach to tackling fraud is part of good governance.*

The council has a strong anti-fraud policy framework that is reviewed annually and regular reminders are issued to employees. Counter fraud work is regularly reported to members and officers in the course of the year. The council has up to date whistleblowing policy supported by Veritau who log all reports and provide an external whistleblowing hotline. Training has been provided to managers across the organisation. Employees and managers will be encouraged to complete new e-learning packages which will be available in 2025/26.

- **Acknowledge** – *Acknowledging and understanding fraud risks and committing support and resource to tackling fraud in order to maintain a robust anti-fraud response.*

An annual risk assessment of fraud is published and presented to members. The risk assessment is informed by national fraud trends, fraud reported to and investigated by the counter fraud team as well as the views of senior council officers who have in depth knowledge of their service areas. Development activity is planned each year, based on the risk assessment, emerging trends, and evaluation of arrangements against good practice guidance.

- **Prevent** – *Preventing and detecting more fraud by making better use of information and technology, enhancing fraud controls and processes and developing a more effective anti-fraud culture.*

Prevention of fraud is considered as a matter of course in the work of both the counter fraud and internal audit teams. Where investigations identify changes to controls that could help prevent fraud these are discussed with senior council officers and checks are made to ensure any agreed action is implemented. The counter fraud team invests in training for its officers to ensure they remain up to date in the use of technology. Work with the Communications Team helps to develop an anti-fraud culture within the council and the residents it serves. In 2025 a new offence will come into law, Failure to Prevent Fraud, which makes large organisations corporately liable for fraud committed by its employees. The implications of the new law for the council need to be examined.

- **Pursue** – *Punishing fraudsters and recovering losses by prioritising the use of civil sanctions, developing capability and capacity to investigate fraudsters and developing a more collaborative and supportive local enforcement response.*

Strong action is taken to punish criminals and recover funds lost to fraud. All cases of fraud are investigated to criminal standards and the council

considers prosecution of suspected offenders where appropriate, or can apply a range of other potential sanctions. The council has a good relationship with North Yorkshire Police and will raise concerns with them when appropriate. The counter fraud team work with the Department for Work and Pensions (DWP) to address council tax support fraud. Conducting joint investigations into criminals defrauding both the council and the DWP is often more effective and efficient. All avenues are considered to recover loss, including civil recovery. As a result of counter fraud work the council has achieved £245k in counter fraud savings<sup>5</sup> in 2024/25 (up to the mid-January).

- **Protect** – *Protecting against serious and organised crime, protecting individuals from becoming victims of crime and protecting against the harm that fraud can do to the community.*

Fraud affects communities across Yorkshire and residents are as likely to be targeted as the council is. The council's public protection team regularly alerts residents to emerging frauds and scams perpetrated against the public. The counter fraud team shares information about fraud affecting the public with council colleagues, for example national data matching may identify where residents are the victims of identity theft. Regular liaison with other councils in the region can identify fraud that is occurring cross boundary. The counter fraud team will explore data matching projects with surrounding councils in 2025/26.

## FRAUD RISK ASSESSMENT

- 8 Fraud risks are assessed annually to identify priorities for counter fraud work. The 2025/26 fraud risk assessment, contained in appendix A, is informed by national and regional reports of fraud affecting local authorities as well as fraud reported directly to the counter fraud team (CFT). Inherent risk ratings show the risk to the council if no controls are in place to prevent fraud. The residual risk rating indicates the potential risk level after current controls are taken into account.

The results of the assessment are used to:

- develop or strengthen existing fraud prevention and detection measures
  - revise the counter fraud policy framework
  - focus future audit and counter fraud work.
- 9 By their nature, fraud risks are hard to quantify. For example, there are no established methodologies for determining estimated losses due to fraud in most areas. The terms high, medium, and low are therefore used in the risk assessment to provide a general indication of both the likelihood and impact of fraud in each area. However, we have intentionally avoided defining what high, medium, and low risk mean given the inherent uncertainty.

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<sup>5</sup> Counter fraud savings consist of money recovered during the course of the year (debts may have been calculated in previous years as well as the current financial year) and 12 months of savings where an ongoing fraud has been stopped through the work of the counter fraud team.

- 10 The risk assessment has been carried out by Veritau, based on our understanding of fraud risks in the sector and our knowledge of controls in place within the council to prevent, identify and deter fraud. It is used to inform priorities for counter fraud and internal audit work by Veritau. It is separate from the wider council risk management framework, however the views of senior officers within affected service areas are sought.
- 11 The updated risk assessment includes additional work planned by the internal audit and counter fraud teams, eg further audit testing of direct payments, training on detecting procurement fraud under new procurement legislation, and addressing emerging fraud risks like diverting parking payments with false QR codes.
- 12 The fraud risk assessment will be kept under review so that any significant new or emerging risks are addressed.



## COUNTER FRAUD DEVELOPMENT AND WORK PLANS

- 13 The 2025/26 counter fraud development plan is included in appendix B. It sets out development activity for the council and the counter fraud team for the year. These priorities are informed by the fraud risk assessment, policy framework review, and seek to develop counter fraud work in each of the five themes set out in the FFCL national counter fraud strategy.
- 14 The counter fraud work plan is included in appendix C. The plan sets out the areas of counter fraud work to be undertaken in 2025/26. The time allocation for each area is not defined because it will depend on the levels of suspected fraud reported to the counter fraud team. Reactive investigations (determined by allegations of fraud received) will however account for the largest proportion of work. Priorities for work in the remaining areas will be determined in accordance with the counter fraud development plan and fraud risk assessment. A total of 983 days has been allocated to counter fraud work in new financial year.



## POLICY FRAMEWORK REVIEW

- 15 The council's counter fraud policy framework is reviewed annually. The review considers a number of counter fraud related policies (including the anti-fraud, corruption, and bribery policy, the whistleblowing policy, and other associated policies).
- 16 The review found no urgent requirement to change or update policies at the present time. However, the council's whistleblowing policy requires refreshing as it was last updated in 2019. The need was identified in 2024/25 but it is likely that this work will be completed in 2025/26. In addition, a new policy may need to be created (or an existing policy expanded) to reflect the Economic Crime and Corporate Transparency Act 2023. This created a new Failure to Prevent Fraud offence which comes into effect in September 2025.



## APPENDIX A: 2025/26 FRAUD RISK ASSESSMENT

Risk area #1	Social care fraud	Inherent risk	High	Residual risk	High
Risk description	For adult social care, losses can occur through deprivation or non-declaration of capital which can involve the transfer or disguise of property in order to avoid paying for residential or domestic care provision. Residential homes could also continue to claim for customers who are no longer in residence (eg after they pass away). In both adult and children’s social care, fraud can occur through the misuse of the Direct Payment scheme. For example, where monies allocated to meet a customer’s assessed needs are not used to procure support services. Losses in social care fraud cases can be substantial, especially if they are not detected at an early stage.				
Risk controls	Applications for care funding are carefully assessed to ensure that recipients meet the eligibility criteria and that any financial contribution for care by the customer is correctly calculated. A range of monitoring and verification controls are operated by the council. This includes requiring customers in receipt of Direct Payments to have a separate bank account for managing these funds and complying with monitoring procedures to verify spending. In instances of misused Direct Payments, customers are moved to a commissioned service. If concerns are raised about the wellbeing of customers, then the council has a multi-agency safeguarding process which can highlight fraud. The residual risk of adult and children’s social care fraud is still considered to be high. This is due to the level of spend in this area, the scale of losses, and the speed at which they can be accrued. It is also a reflection of the difficulty all councils have in detecting assets when people are determined to keep them hidden.				
Priorities for internal audit / counter fraud	Veritau has established relationships with senior management and officers responsible for the provision of social care; concerns of fraud are regularly reported to the counter fraud team (CFT) for investigation. Internal audit (IA) periodically conducts audits in higher risk areas. Investigation of fraud in this area provides a deterrent to those considering committing it and can assist the council to recover losses through the court system. Delivering more fraud awareness training for employees working in social care is a priority for 2025/26.				

Risk area #2	Creditor fraud	Inherent risk	High	Residual risk	High
Risk description	Over the course of a number of years attempts to commit fraud against the creditor payment systems of public and private sector organisations has increased in terms of volume and sophistication. The mandatory publication of payment data makes councils particularly vulnerable to attack. Attacks are often the work of organised criminal groups who operate from abroad. Individual losses due to fraud can be extremely large (in excess of £1 million). The likelihood of recovery is low once a fraud has been successfully committed. The most common issue is mandate fraud (payment diversion fraud) where fraudsters impersonate legitimate suppliers and attempt to divert payments by requesting changes in bank details. Other types of fraud include whaling, where senior members of the council are targeted and impersonated in order to obtain fraudulent payments. There have been increased instances nationally and regionally of hackers gaining direct access to the email accounts of suppliers and using them to attempt to commit mandate fraud. These attempts can be very difficult to detect and prevent.				
Risk controls	The council has strong controls in place to identify fraudulent attempts to divert payments from genuine suppliers and to validate any requests to change supplier details. Segregation of duties exist between the ordering, invoicing and payments processes. The residual risk of creditor fraud is still considered to be high due to potentially high levels of loss and the frequency of attacks. The council relies on its own employees, and those of its suppliers, to follow processes which prevent this type of fraud from occurring. However good processes can be undermined by human error which is a factor in many successful mandate fraud attacks.				
Priorities for internal audit / counter fraud	Veritau provide support and advice to finance officers responsible for the payment of suppliers. IA regularly perform audits of ordering and creditor payment processes, eg segregation of duties and controls to prevent mandate fraud. IA also undertake duplicate payment checks on a quarterly basis. Increased awareness provides a greater chance to stop fraudulent attempts before losses occur. All instances of attempted creditor related fraud are reported to the CFT who then report to relevant agencies, such as the National Cyber Security Centre. The CFT regularly shares intelligence alerts relating to attempted fraud occurring nationally with relevant council officers to help prevent losses. As part of any investigation of fraud in this				

area, the CFT will advise on improvements that can help strengthen controls. Training to officers involved in the management of payments to creditors has been arranged for the new financial year.

Risk area #3	Cybercrime	Inherent risk	High	Residual risk	High
Risk description	Cybercrime is an evolving area where criminals are continually refining their techniques in order to overcome controls, obtain unauthorised access and information, and frustrate systems. As cybercrime can be perpetrated remotely, attacks can come from within the UK or overseas. Some cybercrime is motivated by profit however some is designed purely to disrupt services. Types of cybercrime experienced by local authorities include ransomware, phishing, whaling, hacking, and denial of service attacks. Attacks can lead to loss of funds or systems access/data which could impact service delivery to residents. Security breaches and infractions can put the council’s accreditations at risk, eg Public Sector Network compliance, which could have a negative effect on the council’s relationships with third parties. There have been a number of high-profile cyber-attacks on public and private sector organisations in recent years. Attacks stemming from the hacking of software or ICT service providers have become more prevalent. These are known as supply chain attacks and are used by hackers to target the end users of the software created by the organisations targeted.				
Risk controls	The council employs highly skilled ICT employees whose expertise is used to help mitigate the threat of cybercrime. The ICT department has processes to review threat levels and controls (eg password requirements for employees) on a routine basis. It carries out weekly automated vulnerability scanning, as well as annual penetration testing performed by an accredited third-party organisation. The ICT department also uses filters to block communications from known fraudulent servers and will encourage employees to raise concerns about any communications they do receive that may be part of an attempt to circumvent cybersecurity controls. Despite strong controls being in place, cybercrime remains a high residual risk for the council. The potential for cybercrime is heightened by the availability of online tools. The UK government reported that 50% of businesses and 32% of charities had experienced some form of cyber security breach or attack in 2023/24. Council systems could be exposed by as yet unknown weaknesses in software.				

	Suppliers of software or IT services could also be compromised which may allow criminals access to council systems believed to be secure. The residual risk of cybercrime remains high due to the constantly evolving methods employed by fraudsters which requires regular review of controls.
<b>Priorities for internal audit / counter fraud</b>	Cybersecurity is an ongoing priority for IA work, the annual work programme consistently includes ICT audit work overseen and delivered by CISA (Certified Information System Auditor) accredited auditors. Raising awareness with employees can be crucial in helping to prevent successful cyberattacks. The CFT work with ICT to support activities that raise awareness amongst employees. A campaign to mark cybersecurity awareness month is undertaken annually.

<b>Risk area #4</b>	<b>Council tax and business rate frauds</b>	<b>Inherent risk</b>	<b>High</b>	<b>Residual risk</b>	<b>Medium</b>
<b>Risk description</b>	Council tax discount fraud can be a common occurrence. CIFAS conducted a survey in 2022 in which 10% of UK adults said they knew someone who had recently committed single person discount fraud. In addition, 8% of people thought falsely claiming a single person discount was a reasonable thing to do. Individual cases of fraud in this area are of relatively low value but cumulatively can represent a large loss to the council. Business rates fraud involves people falsely claiming discounts that a business is not entitled to, eg small business rate relief. Reports of business rate fraud are less common than council tax fraud but can lead to higher losses in individual cases.				
<b>Risk controls</b>	The council employs a number of methods to help ensure only valid applications are accepted. This includes requiring relevant information be provided on application forms and undertaking visits to properties where needed to verify information. The council routinely takes part in the National Fraud Initiative (NFI). The exercise allows councils to cross check for potential instances of fraud in multiple locations (eg multiple claims for single person discount by one individual). The council regularly undertakes additional data matching exercises designed to identify where multiple people are living in a property, but a single person discount is being claimed. The CFT provide a deterrent to fraud in this area through the investigation of potential offences which can, in serious cases, lead to prosecution.				

<b>Priorities for internal audit / counter fraud</b>	Council tax and business rates are considered to be one of the council's key financial systems and as such are routinely examined by IA – an audit is planned in 2025/26. A compliance scheme is currently being piloted which encourages residents who claim single person discount to report relevant changes to their circumstances. The results of the pilot will be reviewed in the new financial year.
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<b>Risk area #5</b>	<b>Council tax support fraud</b>	<b>Inherent risk</b>	<b>High</b>	<b>Residual risk</b>	<b>Medium</b>
<b>Risk description</b>	Council Tax Support (CTS) is a council funded reduction in liability for council tax. It is resourced through council funds. Fraud and error in this area is of relatively low value on a case-by-case basis but cumulatively fraud in this area could amount to a substantial loss. CTS fraud can involve applicants failing to correctly declare their assets, income, or household composition. Those receiving support are also required to notify relevant authorities when they have a change in circumstances that may affect their entitlement to support. Most CTS claims are linked to state benefits (eg Universal Credit) which are administered by the Department for Work and Pensions (DWP).				
<b>Risk controls</b>	The council undertakes eligibility checks on those who apply for support. Officers manage the assessment of new and ongoing claims for CTS to identify potential issues. The DWP use data from HMRC on claimants' incomes which is then passed through to council systems which mitigates the risk of claimants not updating the council with income details. There are established lines of communication with the DWP where claims for support are linked to externally funded benefits. The council routinely takes part in the National Fraud Initiative (NFI) which highlights potentially fraudulent claims. The CFT provide a deterrent to fraud in this area through the investigation of potential offences which can, in serious cases, lead to prosecution. The CFT jointly works with the DWP to investigate fraud when it affects both organisations. This can help achieve better results for the council where state benefits are involved. If fraud cannot be addressed by the council directly it will be reported to the DWP.				
<b>Priorities for internal audit</b>	The CFT will continue to raise awareness of fraud with teams involved in processing claims for CTS as well as seeking opportunities to raise awareness with the public about the mechanisms for reporting fraud. Training				

<b>/ counter fraud</b>	for council officers working in customer services is scheduled for the new financial year. The results of a pilot compliance scheme in relation to CTS will also be reviewed.
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<b>Risk area #6</b>	<b>Housing fraud</b>	<b>Inherent risk</b>	<b>High</b>	<b>Residual risk</b>	<b>Medium</b>
<b>Risk description</b>	Council properties represent a significant asset to the council. Housing fraud can deprive the council of these assets through false applications for Right to Buy. Tenants who sublet or falsely obtain council properties remove a property from a person or family in true need of housing and can negatively affect the council financially when people are in temporary accommodation and are waiting for a suitable property to become available.				
<b>Risk controls</b>	The council has strong controls in place to prevent false applications for housing. The housing department engages with tenants regularly to ensure properties are not being misused. Eligibility checks are made before council owned properties are let. The CFT work with council colleagues to conduct checks, eg identity and money laundering, on all applications for Right to Buy. The CFT provide a deterrent to fraud in this area through the investigation of any suspected subletting of council properties using powers under the Prevention of Social Housing Fraud Act. Offenders face criminal prosecution and repossession of their council properties.				
<b>Priorities for internal audit / counter fraud</b>	The CFT will continue to raise awareness of fraud with teams involved in applications for council housing and the management of housing stock. The investigation of reports of the subletting of council properties are treated as a priority.				

Risk area #7	Procurement fraud	Inherent risk	High	Residual risk	Medium
Risk description	Procurement fraud, by its nature, is difficult to detect but can result in large scale loss of public funds over long periods of time. Businesses that collude to stifle competition and fix or inflate prices are referred to as a cartel. The Competition and Markets Authority (CMA) estimates that having a cartel within a supply chain can raise prices by 30% or more. Procurement fraud can also take the form of mischarging, undertaking substandard work, and diverting goods or services. In 2020 CIPFA reported losses of £1.5m for local authorities, due to procurement fraud. It found that 8% of fraud detected in this area involved 'insider fraud'.				
Risk controls	The council has established Contract Procedure Rules. The rules are reviewed regularly and require a competitive process for significant procurements through an e-tender system. A team of procurement professionals provide guidance and advice to ensure procurement processes are carried out correctly. The Contract Procedure Rules also set out the requirements for declarations of interests to be made. Contract monitoring helps to detect and deter potential fraud. The Procurement Act 2023 has recently come into force. The Act contains new processes which should help prevent and detect fraud in this area.				
Priorities for internal audit / counter fraud	Continued vigilance by relevant employees is key to identifying and tackling procurement fraud. IA and the CFT monitor and share guidance on fraud detection issued by the Competition and Markets Authority and other relevant bodies. IA reviewed the council's preparedness for the new procurement legislation and gave it substantial assurance. Further IA work is planned for 2025/26 to measure compliance with the new Act. The CFT will provide updated training for the procurement team as a result of the legislation.				

Risk area #8	Internal fraud	Inherent risk	Medium	Residual risk	Medium
Risk description	<p>Fraud committed by employees is a risk to all organisations. Internal fraud within councils occurs infrequently and usually results in low levels of loss. However, if fraud or corruption occurred at a senior level there is the potential for a greater level of financial loss and reputational damage to the council. There are a range of potential employee frauds including theft, corruption, falsifying timesheets and expense claims, abusing flexitime or annual leave systems, undertaking alternative work while sick, or working for a third party on council time. Some employees have access to equipment and material that may be misused for private purposes. Payroll related fraud can involve the setting up of 'ghost' employees in order to obtain salary payments.</p>				
Risk controls	<p>In the past two years the council has introduced new whistleblowing and anti-bribery policies. Campaigns are held annually to promote the policies and to remind staff how to report any concerns. The council has checks and balances in place to prevent individual members of staff being able to circumvent financial controls, eg deviation reports are produced and checked for expense claims that can highlight potential issues with claims, segregation of duties are applied in council processes. Management controls are also in place surrounding flexitime, annual leave and sickness absence.</p>				
Priorities for internal audit / counter fraud	<p>Veritau regularly liaises with senior management on internal fraud issues. Instance of internal fraud are analysed by both IA and CFT to determine if control weaknesses exist and can be addressed. The CFT provides training to all staff on whistleblowing and how to report concerns. Any suspicion of fraud or corruption is treated as a priority investigation. Serious cases of fraud will be reported to the police. Disciplinary action taken by the council relating to internal fraud issues is often supported by the CFT. IA undertake work to ensure that appropriate checks and balances are in place to help prevent and detect internal fraud and corruption. In 2025/26 new e-learning training on whistleblowing will be released for employees and managers across the council and fraud awareness training for HR employees has also been scheduled.</p>				



Risk area #9	Recruitment fraud	Inherent risk	Medium	Residual risk	Medium
Risk description	Recruitment fraud can affect all organisations. Applicants can provide false or misleading information in order to gain employment such as bogus employment history and qualifications or providing false identification documents to demonstrate the right to work in the UK. There is danger for the council if recruitment fraud leads to the wrong people occupying positions of trust and responsibility, or not having the appropriate professional accreditation for their post. In addition, there have been reports nationally of 'polygamous working' fraud, where an employee, usually in a temporary position, works for a number of different organisations at the same time.				
Risk controls	The council has controls in place to mitigate the risk of fraud in this area. DBS checks are undertaken for certain roles as necessary. Additional checks are made on applications for roles involving children and vulnerable adults. References are taken from previous employers and there are processes to ensure qualifications provided are genuine. Right to work checks are completed in line with statutory guidance. The National Fraud Initiative undertakes payroll data matches to identify employees who are working for multiple organisations at the same time.				
Priorities for internal audit / counter fraud	Where there is a suspicion that someone has provided false information to gain employment, CFT will be consulted on possible criminal action in tandem with any disciplinary action that may be taken. Applicants making false claims about their right to work in the UK or holding professional accreditations will be reported to the relevant agency or professional body, where appropriate. The CFT routinely share details of identities found to be used in polygamous working with HR to prevent and detect potential issues. IA plan to review council recruitment and selection processes in 2025/26.				

<b>Risk area #10</b>	<b>Theft of assets</b>	<b>Inherent risk</b>	<b>Medium</b>	<b>Residual risk</b>	<b>Low</b>
<b>Risk description</b>	The theft of assets can cause financial loss and reputational damage. It can also negatively impact on employee morale and disrupt the delivery of services. The council own a large amount of portable, desirable physical assets such as ICT equipment, vehicles, and tools that are at higher risk of theft.				
<b>Risk controls</b>	Specific registers of physical assets (eg capital items, property, and ICT equipment) are maintained. The council operates CCTV systems covering key premises and locations where high value items are stored. Entrances to council buildings are regulated and controlled via different access methods. The council employs a specialist security team to safeguard its premises, employees, and assets. The security team respond to incidents of theft through increased patrols and recommending improvements to processes. The council's whistleblowing arrangements provide an outlet for reporting concerns of theft. Thefts are reported to the police and Veritau.				
<b>Priorities for internal audit / counter fraud</b>	Instances of theft will be investigated by CFT where appropriate.				

<b>Risk area #11</b>	<b>Treasury management</b>	<b>Inherent risk</b>	<b>Medium</b>	<b>Residual risk</b>	<b>Low</b>
<b>Risk description</b>	Treasury Management involves the management and safeguarding of the council's cash flow, its banking, and money market and capital market transactions. The impact of fraud in this area could be significant.				

<b>Risk controls</b>	Treasury Management systems are subject to a range of internal controls, legislation, and codes of practice which protect council funds. Only pre-approved employees can undertake transactions in this area and they work within pre-set limits.
<b>Priorities for internal audit / counter fraud</b>	IA conduct periodic work in this area to ensure controls are strong and fit for purpose.

<b>Risk area #12</b>	<b>Grant schemes</b>	<b>Inherent risk</b>	<b>Medium</b>	<b>Residual risk</b>	<b>Low</b>
<b>Risk description</b>	The council takes on the responsibility for disbursing government funded grant schemes to local residents, businesses, and other organisations. Fraud in this area can include applicants supplying incorrect information to obtain grant payments or grant funded works (for example where grant funds are paid to a third-party supplier). Suppliers undertaking work may overcharge or not complete work to agreed standards. The council can become liable for recovery of any incorrectly paid government funding. This can create a loss to the council and may affect access to future grant schemes.				
<b>Risk controls</b>	The council will complete any required fraud management plan which will consider fraud risks, and mechanisms for preventing and detecting fraud. When awarding payments or agreeing works, the council (or their contractor) will complete checks to confirm applicants' eligibility.				
<b>Priorities for internal audit / counter fraud</b>	The CFT and IA support the development of fraud management plans, and associated controls, where required. CFT will undertake investigation in cases of suspected fraud. IA regularly undertake certification work on grant funded schemes.				

<b>Risk area #13</b>	<b>Blue badge &amp; parking fraud</b>	<b>Inherent risk</b>	<b>Low</b>	<b>Residual risk</b>	<b>Low</b>
<b>Risk description</b>	Blue Badge fraud carries low financial risk to the authority but can affect the quality of life for disabled residents and visitors. There is a risk of reputational damage to the council if abuse of this scheme is not addressed. Other types of parking fraud also occur, including the misuse of residential parking permits by the owners of short term holiday lets to avoid commercial parking charges. Electronic payments by members of the public for use of council car parks can be diverted by criminals using false QR codes.				
<b>Risk controls</b>	Measures are in place to control the issue of blue badges, to ensure that only eligible applicants receive badges. Checks are made to ensure that commercial businesses don't inappropriately access residential parking permits. The council participates in the National Fraud Initiative which flags badges issued to deceased users, and badge holders who have obtained a blue badge from more than one authority, enabling their recovery to prevent misuse. The CFT and Parking Enforcement work closely together to identify, deter and investigate parking fraud. Proactive days of action are undertaken by both teams to raise awareness and act as a deterrent to blue badge misuse. Warnings are issued to people who misuse parking permits and blue badges. Serious cases of both types of fraud are considered for prosecution. Council car parks are monitored to detect and deter efforts to divert electronic payments.				
<b>Priorities for internal audit / counter fraud</b>	The CFT will continue to investigate fraud in this area as well as undertaking days of action to combat blue badge fraud in the course of the year. The team will work with the parking department to investigate an emerging risk, the use of false QR codes in council car parks to divert payments.				

## APPENDIX B: COUNTER FRAUD DEVELOPMENT PLAN

Veritau is responsible for maintaining, reviewing, and strengthening counter fraud arrangements at the council. An annual review of priorities for the future development of counter fraud arrangements is therefore undertaken. Actions to be taken over the next year are set out below.

In addition to the specific areas set out in the table below, ongoing activity will continue in other areas that contribute to the council's arrangements for countering the risk of fraud, including:

- a rolling programme of fraud awareness training for officers based on priorities identified through the fraud risk assessment and any other emerging issues
- regular reporting of internal audit and counter fraud activity to the Audit and Governance Committee.

Ref	Action Required	Theme	Target Date	Responsibility	Notes / Further Action Required
1	Update the council's whistleblowing policy and deliver training	Governing	October 2025	Veritau / Human Resources	The council's whistleblowing policy will be reviewed and updated. E-learning packages will also be rolled out to employees and managers in support of the new policy.
2	Evaluate results of compliance pilots	Governing	September 2025	Veritau	Compliance pilots for council tax support and council tax discounts are ongoing. If proven effective they could become normal counter fraud work.
3	Review and maintain the council's fraud risk assessment	Acknowledging	Ongoing	Veritau	Ensure the council are made aware of new threats and respond to emerging threats like polygamous working and use of false QR codes.

Ref	Action Required	Theme	Target Date	Responsibility	Notes / Further Action Required
4	Provide training to staff involved in procurement	Preventing	December 2025	Veritau / Procurement Team	The new Procurement Act 2023 'goes live' in February 2025. Updated training will be delivered to employees working in this area.
4	Evaluate the impact of the new Economic Crime and Corporate Transparency Act.	Preventing	September 2025	Veritau / Legal Department	The council may require policy change to reflect the new legislation as well as training for relevant employees.
5	Review and investigate results of the 2024/25 National Fraud Initiative (NFI).	Pursuing	December 2025	Veritau	Data was submitted to the Public Sector Fraud Authority in October 2024 and results have been sporadically released since December. There are currently 52k matches to review.
6	Explore data matching exercises with neighbouring local authorities to identify fraud.	Protect	April 2026	Veritau	Fraud can occur across council boundaries. Regional data matching exercises can identify fraud that otherwise might not be detected.

## APPENDIX C: COUNTER FRAUD WORK PLAN

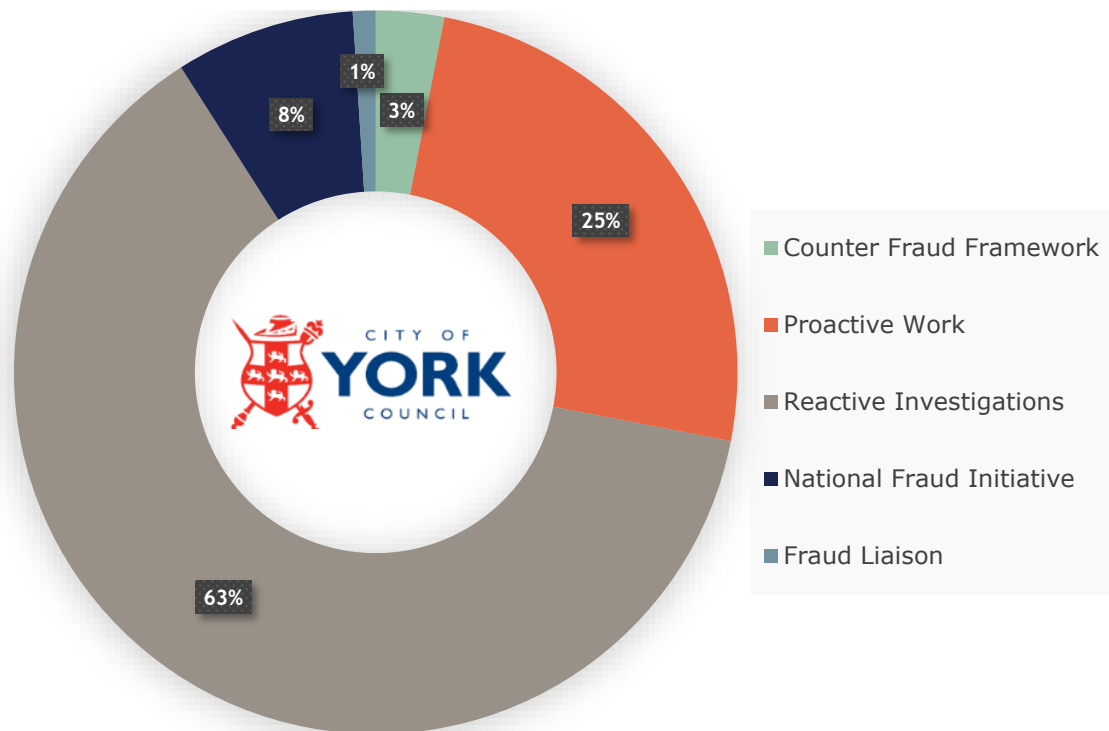
- 1 Veritau undertakes counter fraud work on behalf of City of York Council. This document summarises expected counter fraud activity for 2025/26.
- 2 A large part of the work of the team involves undertaking reactive investigations. The level of investigations is driven by referrals received from officers and the public about suspected fraud. Other work will be undertaken in accordance with priorities determined by the Fraud Risk Assessment and Counter Fraud Development Plan. A high-level summary of areas of counter fraud work are shown in table 1 below.

*Table 1: Counter fraud work programme*

Programme area	Purpose
▲ <b>Counter Fraud Framework</b>	Monitoring changes to regulations and guidance, reviewing counter fraud risks, and support to the council with maintenance of the counter fraud framework. Updates on significant fraud trends and counter fraud activities will be provided to the Audit and Governance Committee during the year.
▲ <b>Proactive Work</b>	<p>This includes:</p> <ul style="list-style-type: none"> <li>• raising awareness of counter fraud issues and procedures for reporting suspected fraud - for example through training and provision of updates on fraud related issues</li> <li>• targeted proactive counter fraud work - for example through local and regional data matching exercises</li> <li>• support and advice on cases which may be appropriate for investigation and advice on appropriate measures to deter and prevent fraud.</li> </ul>
▲ <b>Reactive Investigations</b>	Investigation of suspected fraud affecting the council. This includes feedback on any changes needed to procedures to prevent fraud reoccurring.
▲ <b>National Fraud Initiative</b>	Coordinating submission of data to the Public Sector Fraud Authority for the National Fraud Initiative (NFI) data matching programme and investigation of subsequent matches.
▲ <b>Fraud Liaison</b>	Acting as a single point of contact for the Department for Work and Pensions, to provide data to support housing benefit investigations.

- 3 The overall level of service is based on an indicative number of days for planning purposes (983 for 2025/26). Figure 1 below shows the proportion of time we expect to deliver across each area during the year.

*Figure 1: Indicative split of counter fraud work*



- 4 The split of activities shown in the figure above are not fixed. Actual work will depend on the level of suspected fraud referred to the team. We will also keep priorities for proactive and other counter fraud work under review, to ensure counter fraud resources continue to be used in the areas of greatest value to the council.



## Audit & Governance Committee – work plan

Training/briefing events will be held at appropriate points in the year to support members in their role on the Committee.

Theme	Item	Lead officers	Scope
<b>14<sup>th</sup> May 2025</b>			
Veritau (internal audit / counter fraud)	Annual Report of the Head of Internal Audit	<u>Veritau</u> <u>Max Thomas/ Richard Smith</u>	
Veritau (internal audit / counter fraud)	Annual Counter Fraud Report	<u>Veritau</u> <u>Max Thomas/ Richard Smith</u>	
Risk	Key Corporate Risks monitor 4	<u>CYC</u> <u>Debbie Mitchell</u>	Update on Key Corporate Risks (KCRs) including focus on KCR 2
Finance	No Purchase Order No Pay - update	<u>CYC</u> <u>Debbie Mitchell</u>	
Governance	Annual A&G Report for Council	<u>CYC</u> <u>Bryn Roberts / Chair of A&amp;G</u>	
<b>14<sup>th</sup> July 2025 (date to change)</b>			
Risk	Key Corporate Risks monitor 1	<u>CYC</u> <u>Debbie Mitchell</u>	Update on Key Corporate Risks (KCRs) including focus on KCR 3
Finance	Draft Statement of Accounts 2024/25	<u>CYC</u> <u>Debbie Mitchell / Emma Audrain</u>	To also include the Annual Governance Statement
Finance	Treasury Management Outturn	<u>CYC</u> <u>Debbie Mitchell</u>	

<b>3<sup>rd</sup> September 2025</b>			
External Audit	Audit Strategy Memorandum 2024/25	<u>Mazars</u> <u>Mark Outterside</u>	
Risk	Key Corporate Risks monitor 2	<u>CYC</u> <u>Debbie Mitchell</u>	Update on Key Corporate Risks (KCRs) including focus on KCR 4
Finance	Treasury Management Monitor 1	<u>CYC</u> <u>Debbie Mitchell</u>	
<b>12<sup>th</sup> November 2025</b>			
Finance	Treasury Management Monitor 2	<u>CYC</u> <u>Debbie Mitchell</u>	
External Audit	Audit Progress Report	<u>Mazars</u> <u>Mark Outterside</u>	
<b>28<sup>th</sup> January 2026</b>			
Risk	Key Corporate Risks monitor 3	<u>CYC</u> <u>Debbie Mitchell</u>	Update on Key Corporate Risks (KCRs) including focus on KCR 5
Finance	Final Statement of Accounts 2024/25	<u>CYC</u> <u>Debbie Mitchell /</u> <u>Emma Audrain</u>	
Finance	Treasury Management Monitor 3	<u>CYC</u> <u>Debbie Mitchell</u>	
Finance	Treasury Management Strategy	<u>CYC</u> <u>Debbie Mitchell</u>	
External Audit	Audit Completion Report 2024/25	<u>Mazars</u> <u>Mark Outterside</u>	
<b>11<sup>th</sup> March 2026</b>			
Risk	Key Corporate Risks monitor 4	<u>CYC</u> <u>Debbie Mitchell</u>	Update on Key Corporate Risks (KCRs).

**Upcoming items:**

- Councillor Code of Conduct

DRAFT

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