

Public Document Pack

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A meeting of the **Corporate Governance & Audit Committee** will be held Virtually on **Monday 14 March 2022 at 2.00 pm**

MEMBERS: Mr F Hobbs (Chairman), Dr K O'Kelly (Vice-Chairman), Miss H Barrie, Mr J Brown, Mr A Dignum, Mr T Johnson, Mr D Palmer and Mr P Wilding

AGENDA

1 **Chairman's Announcements**

Any apologies for absence that have been received will be noted at this point.

2 **Approval of Minutes** (Pages 1 - 7)

The committee is requested to approve the minutes of its ordinary meeting on 10 January 2022.

3 **Urgent items**

The chairman will announce any urgent items that due to special circumstances are to be dealt with under the Late Items agenda item.

4 **Declarations of Interest**

These are to be made by members of the Corporate Governance and Audit Committee or other Chichester District Council members present in respect of matters on the agenda for this meeting.

5 **Public Question Time**

The procedure for submitting public questions in writing by no later than noon 2 working days before the meeting is available [here](#) or from the Democratic Services Officer (whose contact details appear on the front page of this agenda).

6 **Progress Report - Audit Plan 2021/22 and Audit Plan for 2022/23** (Pages 9 - 35)

The Committee is requested to note performance against the audit plan for 2021/22

7 **Governance Arrangements** (Pages 37 - 41)

That the Corporate Governance Committee:

1. Recommend to full Council changes to the Constitution on questions to the Executive.
2. Recommend to Cabinet terms of reference for the new Housing and Communities Panel.
3. Recommend to full Council a politically balanced method of allocation of membership to all Panels and the membership requirements for all Panels including the new Housing and Communities Panel.
4. Recommend to full Council that Panels continue to be held as internal meetings rather than in public, but that the Constitution be amended to

establish that Chairmen can agree to hold meetings publicly in consultation with the Monitoring Officer.

8 **Corporate Governance and Audit Committee Work Programme 2022-2023**

(Pages 43 - 45)

The is requested to consider and approve its work programme for 2022-23

9 **Exclusion of the Press and Public**

There are no restricted items for consideration.

10 **Late items**

The committee will consider any late items as follows:

- a) Items added to the agenda papers and made available for public inspection
- b) Items that the chairman has agreed should be taken as a matter of urgency by reason of special circumstances to be reported at the meeting

NOTES

1. The press and public may be excluded from the meeting during any item of business where it is likely that there would be disclosure of "exempt information" as defined in section 100A of and Schedule 12A to the Local Government Act 1972.
2. Restrictions have been introduced on the distribution of paper copies of supplementary information circulated separately from the agenda as follows:
 - a) Members of the Corporate Governance & Audit Committee, the Cabinet and Senior Officers receive paper copies of the supplements (including appendices).
 - b) The press and public may view this information on the council's website [here](#) unless they contain exempt information.
3. The open proceedings of this meeting will be audio recorded and the recording will be retained in accordance with the council's information and data policies. If a member of the public enters the committee room or makes a representation to the meeting, they will be deemed to have consented to being audio recorded. If members of the public have any queries regarding the audio recording of this meeting, please liaise with the contact for this meeting at the front of this agenda.



Minutes of the meeting of the **Corporate Governance & Audit Committee** held virtually on Monday 10 January 2022 at 2.00 pm

Members Present: Mr F Hobbs (Chairman), Dr K O'Kelly (Vice-Chairman), Mr J Brown, Mr A Dignum, Mr T Johnson, Mr D Palmer and Mr P Wilding

Members not present: Miss H Barrie

In attendance by invitation: Mr R Briscoe, Mrs E Lintill, Mrs C Purnell, Mr A Sutton and Mrs S Taylor

Officers present: Mr N Bennett (Divisional Manager for Democratic Services), Mr M Catlow (Group Accountant (Technical and Exchequer)), Mr P Jobson (Taxation Manager), Ms K Standing (Divisional Manager, Revenues, Benefits and Customer Services) and Mr J Ward (Director of Corporate Services)

119 **Chair's Announcements**

Apologies for late arrival to the meeting had been received from Cllrs Brown, Johnson and O'Kelly.

The Chairman announced a change to the order of the agenda, where item 8 [Progress Report – Update on Audit Plan 2021-22] would be dealt with as the first item at the meeting.

120 **Approval of Minutes**

The minutes of the meeting held on 25 October 2021 were agreed as a correct record.

121 **Urgent items**

There were no urgent items.

122 **Declarations of Interest**

There were no declarations of interest made.

123 **Public Question Time**

There were no public questions.

124 **Progress Report - Update on Audit Plan 2021-22**

Mr James provided members with a brief introduction to the item and then invited Miss Standing to provide members with a more detailed update regarding the rent in advance and the deposit guarantee schemes. Where she explained that both schemes were due for a review to be completed in the next year to ensure that they are both fit for purpose. She addressed concerns that had been detailed in the report and reassured members that she planned to work with the internal audit team to resolve the issues highlighted, in particular, addressing the lack of documentation held by the council once the review had been completed along with relooking at the overall strategy.

Cllr Johnson arrived 14:14pm

A number of questions were asked by members all of which were answered by Miss Standing. It was stated that members felt reassured with the answers provided and the Chairman requested that a progress report was brought back to the Committee to ensure that members are kept up to date with how the review is progressing.

RESOLVED

That the committee notes performance against the audit plan for 2021-22.

125 **Annual Debt Write Off Report 2020-21**

Mr Jobson drew members' attention to point 5.4 of the report, where he explained there was an error with the debt streams detailed in the table and confirmed the figures for the Committee. He explained that this was the first time this report had come to Committee as previously it had been circulated on the website. After running through the highlights of the report he then took questions from members.

From the questions asked it was clarified that the bad debt write off figures were reflective of the last 5 years, not just 2020-2021 and that the report detailed the gross level figures. It was requested that for future reports members would like to see an age level detailed against the debts. It was also understood from questioning that due to the council moving business resources around in order to best react to the pandemic since March 2020 the team had stopped a lot of their work and therefore there was a backlog for the team to now work through. It was also confirmed by Mrs Belenger that during the pandemic the Council were unable to take any action to recover any outstanding debts for a period of time which had impacted the Council not only from a collection aspect but also delayed debt recovery action which will be considered at the year end to ensure that write off provisions are adequate.. A further request was made for future reports to detail how much debt is outstanding at the end of each financial year covered in the 5 year timeframe.

Mr Jobson also confirmed that the council had used some of the COMF fund to introduce a new service tool called 'Town Joe' which was being used to make contact with people who are in arrears with their accounts and to provide a more bespoke form of support to help them clear their debt, he also confirmed that this

was one of the ways that the council were moving away from historic debt collection tactics.

The Chairman requested for Mr Jobson to bring a progress report back to the Committee later in the year so he can provide an update to members.

RESOLVED

That the committee notes the contents of this report together with the Write Off Report as shown in Appendix 1 to this report.

126 **Draft Treasury Management, Investment and Capital Strategies**

Mr Catlow confirmed that the report and its appendices would also be considered by Cabinet in February 2022 and Full Council in March 2022. He also explained that those members who attended the workshop held in December 2021 had already covered the material in full detail. He reminded members that Treasury management is a risk management activity, the key issues that the Committee need to concern itself with was that the recommendations satisfy the Councils risk management.

There were a number of questions asked of which all were answered by Mr Catlow. However, there was an in-depth conversation specifically covering the changes to commercial investments. There was a need for clarity on this topic due to the varying opinions expressed throughout the discussion. Mr Catlow confirmed that borrowing to finance commercial investments is not allowed under the changes communicated by CIPFA on 20 December 2021.

It was stated whilst the council could not complete new commercial investments, it could build on previous successful investments and example of unsold areas on land at Whitehouse Farm could be used as a second enterprise gateway which would lead to guaranteed income for the Council. It was then requested that for future meetings a representative for commercial estates should be in attendance.

The Chairman asked Mr Ward to provide clarity on the borrowing funds changes, where he confirmed you cannot borrow for commercial activity. He confirmed that PWB would look at the financial strategy for the remaining financial period and they would preclude any other borrowing within that strategy also.

RESOLVED

That the Committee considers the Treasury Management Policy Statement, the Treasury Management Strategy Statement, the Investment Strategy, and relevant Indicators for 2022-23, and;

That the Committee considers the Council's Capital Strategy for 2022-23 to 2026-27.

RECOMMEND TO CABINET AND COUNCIL

That the documents in 2.1 and 2.2 are recommended for approval.

127 Appointment of External Auditors 2023/24 to 2027/28

Mr Catlow drew members' attention to section 4 of the report, where he provided members with his reasons for recommending that the Council entered into a national contract.

RECOMMEND TO COUNCIL

That the Committee makes the following recommendations to Council on 25 January 2022:

That the Council accepts Public Sector Audit Appointments' invitation to opt into the sector-led option for the appointment of external auditors to principal local government and police bodies for five financial years from 1 April 2023; and,

Delegate authority to the Director of Corporate Services (S151 Officer) to sign the notice of acceptance of the invitation to opt in.

128 Governance Task and Finish Group

Mr Ward provided members with a brief introduction to the committee which included a synopsis of the previous 3 meetings of the Task and Finish Group that was created to undertake this review. He explained that there were 16 recommendations for the committee to review and decide on today.

The Chairman requested for all general comments first, he would then take the recommendations for noting en mass and then move onto the recommendations to Cabinet and/or Full Council individually.

Cllr Brown arrived at the meeting

The following questions and points were raised and have been summarised below;

- Recommendation 2.2 it was commented by two members that a longer trial would have been preferred.
- Recommendation 2.5 it was commented that the intention here was not for changes that would be considered 'big' decisions that would have political impact and therefore the wording of the recommendation was queried in terms of did it need to be more explicit. Mr Bennett confirmed that as Monitoring Officer he does have limitations which he outlined for members, he stated that as the recommendation specifically stated that 'changes would be made in consultation with...' this should reassure members and it simply allows for him to take prompt action when needed. Discussion between members focussed on the need to ensure that those being consulted needed to show politically neutrality. It was proposed that the Leader of the Opposition be added to the recommendation however this was not seconded, a further proposal from Cllr Wilding seconded by Cllr Dignam was that recommendation read;

To **recommend** to Full Council that any constitutional changes to local meeting practice enabled by future changes in the law are delegated to the Monitoring Officer in Consultation with the Chairmen of Corporate Governance and ~~the Leader of the Council~~ **Chairman of Overview and Scrutiny Committee.**

This amendment was put to the vote and carried.

- Recommendation 2.6 Cllr O’Kelly strongly disagreed with the wording stating that the definition of a ‘hybrid’ model of governance could be applied to this Council and made reference to Professor Copus’ additional comments made after the first meeting of the Task & Finish Group. Further comments were made regarding the issue of Cabinet not legally being able to delegate its powers to Panel’s and therefore it was felt that should recommendations be made by Panels which were then overruled by Cabinet that this did not sit with some members’ understanding of what should comprise a ‘hybrid’ model of governance. The Chairman sought advice from Mr Bennett where it was agreed that should members want to remove this recommendation they could. This was put to the vote and carried.
- Recommendation 2.9 the Chairman confirmed that the Chairmen of each panel would be involved in the decision making regarding its meetings being held in public or private session.
- Recommendation 2.10 clarity was sought in terms of where scrutiny would come into the Panel process. It was agreed that further work was needed to outline the detail regarding scrutiny. It was also requested that the names of all 4 Panels would be inserted to the recommendation;

To recommend to Full Council that the Constitution be amended such that political balance be achieved across all four panels **(Economic, DPIP, Environment & Housing & Communities)** on the same basis as that applied towards all full committees.

- Recommendation 2.12 it was commented that there was further work ongoing behind the scenes with officers and Group Leaders.
- Recommendation 2.14 the Chairman states that a counterbalance was needed for officers, there was a need for information to be found and located easily by members versus the amount of work this would cause for officers.
- Recommendation 2.15 comments made were inclusive of, what member training should look like, when and how it would be delivered and that a success from the pandemic was that virtual training and the ability to record sessions were of benefit for members to complete when it suits them best.

The Chairman thanked everyone for their comments and the recommendations were put to the vote and carried.

RESOLVED

2.1 To note with thanks the external report from Professor Colin Copus and Mr John Lynch on governance at the District Council.

2.2 To note the decision of Full Council to run a trial of evening meetings and to instruct officers to run a community survey in Summer 2022 to provide a wider assessment on meeting timings. To further note the advice that more meetings will be needed if a move to evening meetings is made, as well as other impacts set out in appendix two.

2.3 To note that the role of panels is to enable detailed consideration of matters so that recommendations can be made to committees.

2.4 To note that changes to the local government legislation will be required for any additional amendment as to how meetings are held remotely, and that the Council has applied as flexible an approach to how meetings are held that the law allows.

2.8 To carry out a full review of panels to build consistency of approach between those panels and to clarify their role in making recommendations. This review to include consideration of whether each panel should meet in public or private session.

2.11 That Corporate Governance and Audit Committee:

- a) consider and establish new arrangements for questions to the Executive and how to improve visibility and frequency of this section of the Full Council agenda; and
- b) recommend that questions to SLT be held every second meeting of Council as a separate session to that meeting.

2.13 To instruct the communications team to report on improvement methods of communication to members including consideration of a high-level dashboard.

2.14 To require the monitoring officer to report annually on member training delivery to this Committee.

2.15 That this Committee revisit the subject of Governance and operation of panels in 2023.

RECOMMEND TO FULL COUNCIL

2.5 To recommend to Full Council that any constitutional changes to local meeting practice enabled by future changes in the law are delegated to the Monitoring Officer in Consultation with the Chairmen of Corporate Governance and Overview and Scrutiny Committee

2.6 To recommend to Full Council that Council debate the preferred timing of meetings in November 2022 following the trial of evening meetings to inform Page 137 Agenda Item 10 the annual committee date setting item for meetings implemented from May 2023.

2.7 To recommend to Full Council the creation of a further panel to provide members with a forum to discuss Housing and Community activity of the Council.

2.9 To recommend to Full Council that the Constitution be amended such that political balance be achieved across all four panels (Economic, DPIP, Environment

& Housing & Communities) on the same basis as that applied towards all full committees.

2.10 To recommend to Full Council that all panels be chaired by a relevant cabinet member.

2.12 To recommend to Full Council that the calendar for the Business Routing Panel be amended such that it meets twice annually, and that panel chairmen be added to the membership of those meetings.

129 **Exclusion of the Press and Public**

There were no exempt items.

130 **Late items**

There were no late items.

The meeting ended at 4.10 pm

CHAIRMAN

Date:

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Chichester District Council
CORPORATE GOVERNANCE & AUDIT COMMITTEE

14th March 2022

Progress Report – Audit Plan 2021/22 and plan for 2022/23

1. Contacts

Report Author:

Stephen James – Internal Audit & Corporate Investigations Manager

Tel: 01243 534736

E-mail: sjames@chichester.gov.uk

2. Recommendation

2.1 That the committee notes performance against the audit plan for 2021/22.

3. Update on Audit Plan 2021/22

3.1. The audit plan agreed by committee on 22nd March 2021 comprises 26 full audits and 3 follow-ups. There is contingency time in the plan in the event that in-year follow-ups also need to be carried out should the exceptions raised be significantly concerning and require addressing by the client as a matter of urgency

3.2. Due to staffing issues within the Internal Audit team and across the wider organisation a number of audits have been moved into next year's audit plan. These are:

- Car Park Income Collection & Reconciliation
- Selections of contracts
- Building Control processes
- Discretionary Grants
- Fixed penalty notices
- Discretionary Housing Payments
- Cash and bank
- Refunds across CDC

3.3 The Test and Trace scheme will be coming to an end on 31/3/22 so will not be audited as part of next year's plan. The New Homes Bonus Parish scheme is also coming to an end on the same date.

3.4 The amended audit plan now comprises 16 full audits and 3 follow ups.

3.5 As at 14th March 2022, 12 audit reports have been issued as final (63%) and 5 audits are work in progress (26%).

3.6 The audit reports issued as final since the last committee meeting are:

- Council Tax
- Business Rates
- Creditors
- Credit card usage follow-up (position statement)

3.7 Results of the audits are contained in appendix one. There have been no audits given a 'No Assurance' rating and no critical exceptions have been raised.

4. Audit plan 2022/23

4.1 The audit plan for 2022/23 has been prepared and considers risk value and system complexity. Due to the impact of COVID and other issues on staff resources in 2021/22 the plan for 2022/23 comprises a number of audits carried forward from the 2021/22 plan. It is envisaged that a large proportion of the audit work will be to undertake the Key Financial Systems work. The remaining time will be taken up with annual activity and audits that are high risk or have not been audited before.

5. Background

5.1. Not Applicable

6. Outcomes to be Achieved

6.1. Not Applicable

7. Proposal

7.1. Not Applicable

8. Alternatives Considered

8.1. Not Applicable

9. Resource and Legal Implications

9.1. Not Applicable

10. Consultation

10.1. Not Applicable

11. Community Impact and Corporate Risks

11.1. Not Applicable

12. Other Implications

<i>Are there any implications for the following?</i>		
	Yes	No
Crime & Disorder:		√
Climate Change and Biodiversity:		√
Human Rights and Equality Impact:		√
Safeguarding and Early Help:		√
General Data Protection Regulations (GDPR):		√
Health and Wellbeing:		√
Other (Please specify):		√

13. Appendices

13.1. Audits completed since the last committee report.

13.2. Credit card usage follow-up position statement.

13.3. Audit plan for 2022/23

14. Background Papers

14.1 None

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Audits completed since the last Committee meeting (10th January 2022)

Audit title	Critical Risk	High Risk	Medium Risk	Low Risk	Total no of Exceptions	Overall Assurance level	Summary
Creditors	0	1	1	1	3	Limited Assurance	<p>One high risk exception was raised relating to purchase orders continuing to be raised retrospectively.</p> <p>One medium risk exception was raised relating to potential late payment charges.</p> <p>One low risk exception was raised relating to the completion and certification of reconciliations.</p>
Business Rates	0	0	0	2	2	Assurance	Two low risk exceptions were raised relating to reviews carried out of reliefs in place and the audit trail for payments transferred out of the suspense account.
Council Tax	0	0	0	1	1	Assurance	One low risk exception was raised relating to an officers' understanding of how to decide the start date for a disregard/exemption.

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Creditors 2021/22

FINAL REPORT

Kirsten Easterbrook

15th February 2022

Distribution List:

John Ward (Director for Corporate Services), Helen Belenger (Divisional Manager for Financial Services), Mark Catlow (Group Accountant - Income and Payments), David Cooper (Group Accountant - Revenue and Capital), Carol Towner (Income and Payments Manager)

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1) Executive Summary

i) Introduction

This audit was carried out as part of the agreed audit plan for the 2021/22 financial year. Audit testing has been restricted to areas that have been assessed as high risk by Internal Audit.

The Council's Financials System Civica is used to manage payment for supplies and services. During the period 01/09/2020 to 31/10/2021 the system was used to pay approximately 25,400 invoices, grant payments and credit notes with a net value of £153,782,348.

Audit testing has been carried out on the following objectives to ensure that:

- **There are comprehensive procedure notes for both Income & Payments and service users, to reduce the risk of errors and inconsistency across the Council**
- **Orders are raised in compliance with council procedures**
- **Payments are made within the statutory 30 days, duplicate payments are identified before payment is made and monthly reconciliations take place**
- **There is effective segregation of duties for raising and authorising orders**
- **New suppliers added to the financial system are supported by relevant documentation**

ii) Overall audit opinion

The overall audit opinion is based solely on testing carried out and discussions held during the course of the audit.

	Levels	Description/Examples
	No Assurance (Critical Risk Exceptions)	Major individual issues identified or collectively a number of issues raised which could significantly impact the overall objectives of the activity that was subject to the Audit
→	Limited Assurance (High Risk Exceptions)	Control weaknesses or risks were identified which pose a more significant risk to the Authority
	Reasonable Assurance (High or Medium Risk Exceptions)	Control weaknesses or risks were identified but overall the activities do not pose significant risks to the Authority
	Assurance (Low Risk/Improvement Exceptions)	No issues or minor improvements noted within the audit but based on the testing conducted, assurance can be placed that the activity is of low risk to the Authority

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iii) Summary of findings

Objective 1: To ensure that there are comprehensive procedure notes for both Income & Payments and service users, to reduce the risk of errors and inconsistency across the council– Assurance

No exceptions were raised as a result of audit testing under this objective.

The Civica Purchasing and Civica Creditors user guides, published on the Council's Intranet, were both found to be comprehensive and were last updated in June 2021.

The Accounts Payable payment procedures were last updated in October 2020 and a review found them to be comprehensive.

Objective 2: To ensure that purchase orders are raised in compliance with Council procedures - Limited Assurance

1 high risk exception has been raised as a result of testing under this objective.

POs raised retrospectively

The Income & Payments (I & P) Manager runs a monthly payment performance report showing how many purchase orders (POs) are raised retrospectively. For 2020/21, the average percentage of POs raised retrospectively, excluding Contract Services', was 52.67%. See EX 2.1 for full details.

PO authorisation

A report of all of the POs raised between 01/09/2020 and 31/10/2021 was run on Civica and approver lists covering the testing period were obtained. A sample of 50 POs, excluding credit card transactions, was tested to ensure that each been approved by an officer with an approval limit for the cost centre it was coded to, and that the limit was higher than the value of the PO. No issues were found in this testing.

According to page 44 of the Civica Purchasing User Guide, a second approver is needed for orders with a value over £10,000. 4 of the POs tested had a value over £10,000 and testing found that all 4 were approved by two approvers.

Objective 3: To ensure that payments are made within the statutory 30 days, duplicate payments are identified before payment is made and monthly reconciliations take place - Reasonable Assurance

1 medium risk exception and 1 low risk exception were raised as a result of testing under this objective.

Potential late payment charges

The I & P Manager runs a monthly payment performance report showing how many invoices are paid on time, how many are late and what the potential late payment charges could be.

A review of the 2020/21 payment performance reports found that the total potential late payment charge was £64,952, whereas for 2019/20 it was £25,569. It was not possible to tell from the information from I & P whether any of the invoices paid late were in dispute. See EX 3.1 for full details.

A high level enquiry was run on Civica on detail codes 04E12 (revenue) and 78D24 (capital) for 2020/21 and 2021/22 to date to establish what late payment charges had actually been paid by CDC. For code 04E12, £480.47 had been paid in 2020/21 and £82.96 had been paid in 2021/22 as at 26/11/2021. There were no commitments in Civica for future late payments. No late payment charges had been incurred or committed to for code 78D24 in 2020/21, or 2021/22 to date.

Incomplete/unmatched invoices

The Technical & Systems Accountant confirmed that an Incomplete Voucher report is run on a weekly basis and sent to the relevant users. Evidence was obtained from the Senior Auditor which confirmed this. A report showing any invoices that are unmatched within the division is sent to Divisional Managers on a monthly basis. Evidence confirming this was obtained from the Divisional Manager for Financial Services.

Duplicate payments

A report on duplicate invoices is run twice a week by the I & P Manager. A sample of 25 reports from between 01/09/2020 and 31/10/2021 was tested to ascertain whether there had been any duplicate payments made, and if they had, whether appropriate action had been taken to correct this. No issues were found in this testing.

Disputed invoices

The I & P Manager explained that disputed invoices are managed by the services. A report was run from Civica showing all invoices in dispute as at 16/11/2021. There were 34 uncanceled invoices in dispute at this point in time, 11 of which were excluded from testing as they had been placed in dispute recently. Of the remaining 23 invoices:

- 2 were fully paid, but the dispute flag could not be removed
- 16 were incomplete
- 4 were ready for payment

- 1 was selected for matching

The I & P Manager provided valid reasons why each of the 23 invoices were in dispute.

Reconciliations

Creditor reconciliations should be undertaken by the Trainee Assistant Accountant on a monthly basis and signed off by the Revenue and Capital Group Accountant. A review of the September 2020 to September 2021 reconciliations found that many had been completed on the same dates, and not within 30 days of the month end. As at 02/11/2021, the most recent reconciliation found to have been reviewed/signed off was the August 2020 reconciliation. See EX 3.2 for full details.

Objective 4: To ensure that there is effective segregation of duties for raising and authorising orders - Assurance

No exceptions were raised as a result of audit testing under this objective.

Testing of 50 POs raised between 01/09/2020 and 31/10/2021, excluding credit card transactions, found that none were initiated and authorised by the same officer.

Objective 5: To ensure that new suppliers added to the financial system are supported by relevant documentation - Assurance

No exceptions were raised as a result of audit testing under this objective.

The new supplier process changed from 04/06/2021; it is now an automated process that goes through an interface, rather than an I & P officer manually setting up the creditor. The new creditors are uploaded overnight, and the I & P team check them the next day. There was a grace period until 11/06/2021, when I & P accepted the old PDF supplier form and manually entered the details on behalf of the service, as service users no longer had access to create or amend creditor account details in Civica from 04/06/2021.

The new supplier process was reflected in the June 2021 update of the Civica Purchasing User Guide. A new procedure for the process has also been added to the I & P team's internal creditors procedure notes. The change was added to the staff news on the Intranet on 21/05/2021 and 04/06/2021, and there is a link to the new process on the Financials section of the Intranet.

A report was run on Civica of all of the new suppliers added between 08/07/2020 and 31/10/2021. A sample of 25 new suppliers was tested to confirm that there was sufficient supporting information and that the details on the supporting information matched those on Civica. For all new suppliers there should be a new supplier form/BACS details letter including the supplier's address. No issues were found with this testing.

Testing was also carried out to confirm that initiation and authorisation of new suppliers was performed by separate officers. This generally only applied to new supplier requests from before 04/06/2021, as the initiation of the new supplier is now automatically performed by Civica, not an officer. However, in some cases it may still be necessary for I & P to manually set up the supplier. There was 1 case in the sample of 25 new suppliers where the initiator and authoriser was the same officer. This was because the service area requesting a new supplier be set up had sent the old form to the supplier, as the new e-form process had only been implemented a few days before. This meant that I & P needed to set up the supplier manually. The size of the I & P team can make separation of duties difficult, and on this specific occasion creation and authorisation of a new creditor by the same officer was justified.

Overall assurance level – Limited Assurance

1 high, 1 medium and 1 low risk exception were raised as a result of audit testing. Therefore Internal Audit can give limited assurance that the Creditors processes being followed are of low risk to the Authority.

The exceptions raised in this report are the same as the exceptions in last year's Creditors audit report. This is due to the same issues being identified as a result of audit testing, with no significant progress made on addressing these issues since last year's audit was undertaken.

Key for risk rating of exceptions:

Priority Level Description

Critical Risk	Control weakness that could have a significant impact upon not only the system function or process objectives but also the achievement of the organisation’s objectives in relation to: <ul style="list-style-type: none">▪ The efficient and effective use of resources▪ The safeguarding of assets▪ The preparation of reliable financial and operational information▪ Compliance with laws and regulations And corrective action needs to be taken immediately.
High Risk	Action needs to be taken to address significant control weaknesses but over a reasonable timeframe rather than immediately. These issues are not “show stopping” but are still important to ensure that controls can be relied upon for the effective performance of the service or function. If not addressed, they can, over time, become critical. An example of an important exception would be the introduction of controls to detect and prevent fraud.
Medium Risk	These are control weaknesses that may expose the system function or process to a key risk but the likelihood of the risk occurring is low.
Low Risk - Improvement	Very low risk exceptions or recommendations that are classed as improvements that are intended to help the service fine tune its control framework or improve service effectiveness and efficiency. An example of an improvement recommendation would be making changes to a filing system to improve the quality of the management trail.

EX 2.1 - Purchase orders continuing to be raised retrospectively**Risk rating: High****Findings**

For 2020/21, the average percentage of POs raised retrospectively (excluding Contract Services as the I & P Manager explained that they have a separate stock control system that generates its own PO numbers, and so their POs could appear retrospective on Civica even if they are not), was 52.67%. This is even after CDC implemented a no PO no pay policy in January 2020. For the first 7 months of 2021/22, April to October 2021, the average percentage, excluding Contract Services, was 46.31%. It was 54.07%, excluding Contract Services, for the same period in 2020/21, so there has been some improvement.

April – October 2021

Directorate	Number of POs raised retrospectively	Total number of POs	Percentage
Housing and Communities	649	1,091	59.49%
Strategic Leadership Team	10	17	58.82%
Corporate Services	438	823	53.22%
Growth and Place	372	1,045	35.60%
Planning and Environment	98	408	24.02%
Total	1,567	3,384	46.31%

Risks and consequences

Placing an order with a supplier before formal budget approval has been given in Civica bypasses the budget approval process. There may not be the budget available, which could lead to overspends. This is not good financial management and contravenes the Authority's Standing Orders.

Financial authorisation not being provided before an order is placed could result in delays in payment being made.

Agreed action

The Council implemented a No PO, no Pay policy from 1 January 2020 and Finance are returning to suppliers any

Officer responsible and by when

Divisional Managers – immediately

<p>invoice that is received that does not quote a purchase order number.</p> <p>Responsibility for ensuring compliance with financial regulations in this area is devolved to services and their Divisional Managers (DMs).</p> <p>The requirement for a purchase order to be raised and approved before goods and services are ordered is well documented and has been communicated a number of times to services.</p> <p>DMs and Directors will be reminded of their responsibilities at the next CMT meeting, on 7 March 2022 at 3pm.</p> <p>Finance will send out a quarterly performance report to DMs containing data on the number of purchase orders each department/division raises and the % of those purchase orders that are raised retrospectively.</p> <p>Additional resources have been agreed for the Income & Payments team.</p> <p>As part of the 2022/23 audit plan, Internal Audit will carry out regular targeted testing out in the departments on the reasons for non-compliance.</p>	<p>Finance/s.151 officer/Internal Audit – 7 March 2022</p> <p>Finance – 1 April 2022</p> <p>2022/23</p> <p>Internal Audit – testing to be carried out during the 2022/23 financial year</p>
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EX 3.1 - Potential late payment charges**Risk rating: Medium****Findings**

Under the Late Payment of Commercial Debts (Interest) Act 1998 Section 1.1 'It is an implied term in a contract to which this Act applies that any qualifying debt created by the contract carries simple interest'. Under Section 5A (3) 'The obligation to pay interest in respect of a qualifying debt shall be treated as part of the term implied by Section 1.1 in the contract creating the debt'. Therefore any late payment charges incurred by CDC should be paid over to the supplier as part of the terms of the contract. The I & P Manager confirmed that late payment charges are usually only paid if CDC is invoiced for them, which does not appear to be in the spirit of the Act.

Potential late payment charges

2020/21	£64,952
2019/20	£25,569

April - October 2021	£11,761
April - October 2020	£38,371
April - October 2019	£8,741

Potential late payment charges as a % of total payments

September 2020 - October 2021	0.03%
September 2019 - October 2020	0.03%

During spring and early summer 2020, invoice processing times increased as invoices had to be manually inputted into Civica while automated scanning was not available due to the closure of the Council offices. In normal circumstances, the Council's financial system is set up to immediately pay invoices where there is a three-way match between purchase order, goods received notification and invoice. Notifications and reminder emails are sent to service departments when the Council's Accounts Payable system has not been able to fully complete the payment process. It is the responsibility of service departments to investigate and resolve any issues. Once issues are resolved the Council's accounts payable system will automatically pay the invoice.

Risks and consequences	
<p>If CDC does not pay invoices within the statutory 30 days or raise a dispute with the supplier, then there could be an impact on the Council's finances.</p> <p>If all suppliers requested payment of interest on all late payments, however old, this could have a significant impact on the Council's finances.</p> <p>There could also be an impact on the Council's reputation if it becomes known as a habitual late payer.</p>	
Agreed action	Officer responsible and by when
<p>Notifications (and reminder emails) are sent to service departments when the Council's Accounts Payable system has not been able to fully complete the payment process. It is the responsibility of service departments to investigate and resolve any issues. Once issues are resolved the Council's accounts payable system will automatically pay the invoice.</p> <p>DMs and Directors will be reminded of their responsibilities at the next CMT meeting, on 7 March 2022 at 3pm.</p> <p>Finance will send out a quarterly performance report to DMs containing data on late payments and potential late payment charges for each department, and for each division as a whole.</p> <p>Additional resources have been agreed for the Income & Payments team.</p> <p>As part of the 2022/23 audit plan, Internal Audit will carry out regular targeted testing out in the departments on the reasons for non-compliance.</p>	<p>Divisional Managers – immediately</p> <p>Finance/s.151 officer/Internal Audit – 7 March 2022</p> <p>Finance - 1 April 2022</p> <p>2022/23</p> <p>Internal Audit – testing to be carried out during the 2022/23 financial year</p>

EX 3.2 - Completion and certification of reconciliations

Risk rating: **Low**

Findings

An examination of all of the reconciliations between September 2020 and September 2021 found that none of them had the review section filled in and there was no sign of documentation on file to show that they had been reviewed and approved. The TAA explained that the R&CGA is aware of the delays, and that he would speak to him about getting the reconciliations signed off.

The 2020/21 Creditors audit report had an agreed action that every reconciliation should be completed within 30 days of the month end and certified within 45 days of month end where possible, but no later than 60 days. 6 of the 13 months tested were reconciled within 30 days of the end of the month, but the other 7 were not. None of the 13 reconciliations tested were found to have been certified within 60 days of the month end.

All of the reconciliations between September 2020 and January 2021 were completed on either 03/02/2021 or 04/02/2021 and all of the reconciliations between June and September 2021 were completed on 08/10/2021. The TAA explained that 5 reconciliations were completed in early February 2021 because he had been redeployed from November 2020 until Christmas 2020 to assist the Revenues and Benefits team in issuing grants relating to the Coronavirus. It was agreed that the reconciliations would not be carried out in his absence, meaning he had a lot to catch up on upon his return. He explained that 4 reconciliations were completed on 08/10/2021 because there have been a lot of errors/differences this year and he has found it difficult to find time with others to go through them. He explained that he has had multiple priorities over the last year and has fallen behind in some areas, the reconciliations being one of those.

The R&CGA, the Trainee Accountant and the TAA met in September 2021 to discuss the debtors and creditors reconciliations, and to resolve some of the ongoing issues with them. The TAA explained that they discussed differences on the creditors reconciliations which had been carried for more than a year. A further meeting was needed on the creditors reconciliations, but the TAA advised that as at 12/01/2022 there hasn't been another one, as there have been higher priorities and he has been completing the creditors reconciliations since the last meeting. Following the meeting, the TAA spoke to the I & P Manager about the differences and got some of the explanations for them.

The exceptional circumstances of the Coronavirus pandemic, along with loss of staff, has meant that the team have had to prioritise other functions above reconciliations, as untimely completion of reconciliations is of low risk to the Council.

Risks and consequences

If reconciliations are not completed in a timely manner, then it may be harder to resolve discrepancies.

If reconciliations are not reviewed or signed off as authorised, then it is not possible to confirm that adequate oversight of the function is in place.

Agreed action

The reconciliation should be completed within 30 days of the month end and certified within 45 days of month end where possible, but no later than 60 days.

Officer responsible and by when

Group Accountant (Revenue and Capital) - immediately

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Internal Audit Position Statement

Corporate Credit Card usage

Stephen James
Internal Audit & Corporate Investigations Manager
January 2022

1 Introduction

- 1.1 A Corporate Credit Card Usage Audit was undertaken in July 2020 which was given limited assurance. Three High risk exceptions and one Medium risk exception was raised.
- 1.2 The agreed actions for these exceptions were due to be completed by the end of December 2020.

2 Scope

- 2.1 A review of the position was undertaken to establish the progress that had been made with the implementation of the exceptions raised in the audit undertaken in July 2020.

3 Outcome

- 3.1 Discussions were held with relevant members of staff to establish the current situation. The Council is going to move to an on-line card administration system provided by National Westminster Bank Plc which covers the majority of the exceptions.
- 3.2 This has entailed testing and the writing of interfaces to allow the system to work to its full potential. The system is now in live user testing and it is expected to be rolled out to users in the new financial year.
- 3.3 A further follow up is planned to be undertaken in 2022 when the new system has bedded in.
- 3.4 A report on the progress made will be brought to the Corporate Governance & Audit Committee at the next available opportunity.

Individual Audit Plan for 2022 - 2023	
Audits for 2022 - 2023 and Other Chargeable Work	611

Audits Carried Forward from 2021 - 2022 Plan	Audit Days
Discretionary Housing Payments	10
Building Control processes & income generation	10
Penalty Charge Notices	10
Refunds across CDC	10
Car Park Income Collection & Reconciliation	10
Selection of contractors - management checks	10
Grants & concessions	10
	70

New Audits for 2022 - 2023	Audit Days
Cyber Security	10
Facilities H&S processes	10
Residential Parking Permits	10
CCS H&S processes	10
Private Hire & Hackney Carriages	10
Licensing Electronic Data Retention	10
Habitat Regulations process	10
	70

Key Financial Systems Audits for 2022 - 2023	Audit Days
Asset Management	10
Cash and Bank	10
Council Tax (to include debt recovery and write offs)	20
Creditors	16

Debtors	7
Housing Benefits to include CTR, o/p recovery and PMQA	20
NDR (to include debt recovery and write offs)	20
Payroll (inc travel & subsistence)	20
Treasury Management	10
	133

Annual Activity	
Planning and Control (For future year's plan)	5
Universe	10
Meetings/discussions with EY	1
Committee reports and representation	10
Corporate Advice	15
NFI	0
AGS and Evidence	20
Contingency	40
Public Sector Internal Audit Standard (PSIAS)	5
Follow Ups:	
Corporate Debt Recovery	5
Rent in Advance	5
Usage of Bed & Breakfast	3
Any other follow ups	5
Days for 21/22 audits not completed by 31/3/22	19
	143
Chargeable Work Total	416
Non Chargeable Work	

Management (inc Fraud, training new staff & reviewing work)	24
Administration	12
Investigations shadowing	5
Elections	0
Performance and Appraisals	3
Training	34
General Meetings	12
Annual Leave & Bank holidays	102
Sickness	3
Non Chargeable Work Total	195
Total	611
Unallocated	0

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Chichester District Council

Corporate Governance

March 2022

Governance Arrangements

1. Contacts

Chair of Corporate Governance Committee

Corporate Governance Committee Chairman – Cllr Francis Hobbs

Email : fhobbs@chichester.gov.uk

Report Author

Nick Bennett – Divisional Manager Democratic Services and Monitoring Officer

Telephone: 01243 534658 E-mail: nbennett@chichester.gov.uk

2. Recommendation

That the Corporate Governance Committee:

- 2.1 Recommend to full Council changes to the Constitution on questions to the Executive.
- 2.2 Recommend to Cabinet terms of reference for the new Housing and Communities Panel.
- 2.3 Recommend to full Council a politically balanced method of allocation of membership to all Panels and the membership requirements for all Panels including the new Housing and Communities Panel.
- 2.4 Recommend to full Council that Panels continue to be held as internal meetings rather than in public, but that the Constitution be amended to establish that Chairmen can agree to hold meetings publicly in consultation with the Monitoring Officer.

3. Background

- 3.1 This Committee directed officers to establish a task and finish group to review the Governance Arrangements of the Council on 22nd March 2021. That group then carried out a detailed review of the subject, obtaining external independent reports then the Task and Finish Group in turn reported back to this Committee and onwards to Full Council.
- 3.2 Some matters that arose in debate require further decision making as set out below and this report is intended to provide a vehicle to enable and frame that debate at Corporate Governance.
- 3.3 Those topics are the operation of questions to the Executive, the potential establishment of a Housing and Communities Panel, membership of panels

generally, and the transparency of internal panel meetings to the public.

4. Outcomes to be Achieved

- 4.1 Constitutional and other processes to be informed by members and any changes to processes to improve transparency and efficiency to be put in place.

5. Proposal

- 5.1 Firstly, the issue of questions to the executive was raised in the course of task and finish group discussions. Members expressed views that it was not presently working well and noted that the section had to be dropped from the agenda by the Chairman on occasion. In each case the Chairman has explained that the reason behind that omission was that time in debating necessary items had resulted in the meeting extending past its timetable – sometimes very significantly.
- 5.2 Whilst such decisions were explained and understandable, questions to the Executive was seen by the task and finish group members as being a key element of member engagement and a review of the local practices was suggested.
- 5.3 The matters of Panels and their operation were considered and a recommendation that a Housing and Communities Panel be set up resulted. Significant debate took place about operation of Panels. These issues need further debate.
- 5.4 The status of Panels and in particular concerns that they were not sufficiently transparent and whether transparency could be enhanced were discussed at the Task and Finish Group.

6. Alternatives Considered

- 6.1 For questions to the Executive recommendation 2.1, the options appear to be -
- a. Leave arrangements as they are
 - b. Have a “pencilled” in date for a follow up meeting if questions to the Executive is not able to be included in the meeting
 - c. Remove chairman’s discretion on adjournment of Questions to the Executive
 - d. Reduce the constitutionally provided time given to Questions to the Executive
 - e. Require pre submission of questions by Councillors as we do for public questions.
 - f. Allow only one question per member
 - g. Remove the right to follow up questions.
 - h. Require questions to be exclusively related to Council functions
- 6.2 For recommendation 2.2 the new Housing and Communities Panel to be created terms of reference will be required. The option on what to include in those terms of reference are for Cabinet with extremely broad discretion. This Committee are asked to consider draft terms of reference being circulated prior to the Meeting by the Director of Housing and Communities for subsequent consultation with the two relevant Portfolio holders and then onward by way of recommendation to Cabinet.
- 6.3 Again, a very broad range of options are available to members in considering the

allocation of seats for recommendation 2.3. A simple and fair method of allocation of seats would be to ensure that the number of seats for all strategic Panels is the same as the total membership. In this way political balance across all Panels could be established on a 1:1 basis. If another basis was chosen then a well understood – if fairly complex - mechanism might be to use the statutory calculation mechanisms applied to full Committees as set out in report by the Monitoring Officer each annual Council. However - Members can settle membership of Panels as they choose.

6.4 Membership of other panels with a recommendation strategic function are as follows – DPIP (10), Environment Panel (8) and Economic Development Panel (8). Assuming those remain unchanged then ten (10) places could be allocated to the new Panel. Decisions on membership of panels remain at Cabinet discretion. Other options however might be to allocate 9 members to each of the four named panels, for example, and this would achieve a similar match to membership.

6.5 The final recommendation 2.5 is in part recommending that the existing position of briefing meetings being private rather than public meetings is maintained but to encourage Chairman to consider holding them in public where legislation allows and where there is considered to be a public interest in the matter being discussed. The recommendation reflects the debate at the task and finish group on achieving a balance between rights and duties in this area and to demonstrate the Council’s commitment to transparency within the law and public engagement whilst accepting that in some cases the obligations of statutory confidentiality will apply.

7. Resource and Legal Implications

7.1 The Council is required to have procedures including terms of reference which are fit for purpose and which enable effective, lawful decision making and effective debate.

8. Consultation

8.1 As outlined above the matter has been considered by all members but also by this specialist committee and a task and finish group chaired by this Committee’s Chairman.

9. Community Impact and Corporate Risks

9.1 There are significant risks if governance is not strong and effective.

10. Other Implications

Are there any implications for the following?		
If you tick “Yes”, list your impact assessment as a background paper in paragraph 13 and explain any major risks in paragraph 9		
	Yes	No
Crime and Disorder The Council has a duty “to exercise its functions with due regard to the likely effect of the exercise of those functions on, and the need to do all that it reasonably can to prevent, crime and disorder in its area”. Do the proposals in the report have any implications for increasing or reducing crime and disorder?		No

<p>Climate Change and Biodiversity Are there any implications for the mitigation of/adaptation to climate change or biodiversity issues? If in doubt, seek advice from the Environmental Strategy Unit (ESU).</p>		No
<p>Human Rights and Equality Impact You should complete an Equality Impact Assessment when developing new services, policies or projects or significantly changing existing ones. For more information, see Equalities FAQs and guidance on the intranet or contact Corporate Policy.</p>		Not relevant
<p>Safeguarding and Early Help The Council has a duty to cooperate with others to safeguard children and adults at risk. Do these proposals have any implication for either increasing or reducing the levels of risk to children or adults at risk? The Council has committed to dealing with issues at the earliest opportunity, do these proposals have any implication in reducing or increasing demand on Council services?</p>		No
<p>General Data Protection Regulations (GDPR) Does the subject of the report have significant implications for processing data likely to result in a high risk to the rights and freedoms of individuals? Processing that is likely to result in a high risk includes (but is not limited to):</p> <ul style="list-style-type: none"> • systematic and extensive processing activities and where decisions that have legal effects – or similarly significant effects – on individuals. • large scale processing of special categories of data or personal data relation to criminal convictions or offences. • Any larger scale processing of personal data that affects a large number of individuals; and involves a high risk to rights and freedoms eg based on the sensitivity of the processing activity. • large scale, systematic monitoring of public areas (including by CCTV). <p>Note - If a high risk is identified a Privacy Impact Assessment must be provided to the Data Protection Officer.</p>		No
<p>Health and Wellbeing The Council has made a commitment to ‘help our communities be healthy and active’. You should consider both the positive and negative impacts of your proposal on the health and wellbeing of communities and individuals living and working in the district. Is your proposal likely to impact positively or negatively on certain groups and their ability to make healthy choices, for example low income families, carers, older people/children and young people. Are there implications that impact on areas of the district differently? eg the rural areas or those wards where health inequalities exist. If in doubt ask for advice from the Health and Wellbeing team.</p>		No
<p>Other (please specify)</p>		

11. Appendices

11.1 None

12. Background Papers

None, though draft terms of reference are to be circulated separately to this report along with a progress outline document for all members as to the activity of the task and finish group since not all members of this committee served on that group.

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Corporate Governance and Audit Committee Work Programme 2022/23

Subject	Route	Lead Officer
18 July 2022		
Audit Plan for year ended 31 March 2022		EY
2021-22 Treasury Management Outturn report	Cabinet	Mark Catlow
Progress Report – Audit Plan 2022/2023		Stephen James
Annual Updates to the Constitution		Nick Bennett
Litigation Risk Report		Nick Bennett
Strategic Risk Group - Appointment of three members of the committee – verbal report		Helen Belenger
Strategic Risk Management Update		Helen Belenger
S106 and CIL Annual Monitoring report		Simon Davies/Karen Dower
Fraud Prevention Report 2021-22		Jeremy Todd
Corporate Health and Safety and Business Continuity Management		Warren Townsend
Annual Partnerships Report 2022		Pam Bushby
31 October 2022		
2023/24 Budget and Spending Plans	Cabinet Council	Helen Belenger/ David Cooper
Financial Strategy & Plan 2022-23	Cabinet Council	Helen Belenger
2022-2023 Treasury Management half-yearly update	Cabinet	Mark Catlow
S106 annual exceptions report		Simon Davies
Progress Report – Audit Plan 2022/2023		Stephen James
Complaints, Freedom of Information requests and Data Protection Analysis 2021-22		Nick Bennett/Deborah Williams-Dorn
Evening Meeting Trial Update	Cabinet Council	Nick Bennett
Strategic Risk Management Update		Helen Belenger

Subject	Route	Lead Officer
9 January 2023		
Annual Audit Letter Year ended 31 March 2022		EY
2023-24 Draft Treasury Management Strategy and Policy and Investment Strategies and Capital Strategy Update	Cabinet Council	Helen Belenger/Mark Catlow
Review of Funding Agreement and SLA for CFT and PHG	Cabinet Council	Sarah Peyman
Progress Report – Audit Plan 2022/2023		Stephen James
2021/22 Annual Governance Statement and Corporate Governance report. App 1 CGAC report to Full Council; App 2 Annual Governance Statement; App 3 Report on Partnerships; App 4 Effectiveness of Internal Audit section	Council	Stephen James
Audit Results Report for the year ended 31 March 2022		EY
Statement of Accounts 2021-22		Mark Catlow/David Cooper
27 March 2023		
Audit Plan for year ended 31 March 2023		EY
Accounting Policies 2022-23		Mark Catlow
Housing Benefit Subsidy Audit 2021/2022		Marlene Rogers
Potential liabilities of outstanding litigation (Part 2)		Nick Bennett
Progress Report – Audit Plan 2022/2023		Stephen James
Strategic Risk Management Update		Helen Belenger

Reports emailed to CGAC members for information:

- Audit scopes – sent to Committee by Internal Audit
- Audits where recommendations are low risk – medium and high risk audits included on agenda
- Treasury Management monthly reports – sent to Committee by Financial Services
- Property Investment performance monthly reports – sent to Committee by Financial Services

- Employment Statistics annual report – November (reported as part of Equality Strategy update) – sent to Committee by Democratic Services
- EY Quarterly Briefings – sent to Committee by Democratic Services

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