

FAREHAM

BOROUGH COUNCIL

Report to Audit and Governance Committee

Date: 18 July 2024

Report of: Assistant Director (Finance and IT)

Subject: CHIEF INTERNAL AUDITOR'S ANNUAL OPINION

SUMMARY

This report sets out the Internal Audit coverage, findings and performance for 2023/24 and gives an overall assurance opinion on the adequacy and effectiveness of the Council's framework of governance, risk management and control.

It also covers the results of the Quality Assurance and Improvement Plan for the internal audit service for the year.

RECOMMENDATION

It is RECOMMENDED that the contents of the report are noted as a source of evidence for the 2023/24 Annual Governance Statement.

INTRODUCTION

1. This report covers the assurances that are available through the work of the Internal Audit service on the adequacy and effectiveness of the Council's framework of governance, risk management and control.
2. It is one of the key documents to inform this year's Annual Governance Statement.

ASSURANCES AVAILABLE TO SUPPORT THE OPINION

Completion of Planned Assignments

3. The original audit plan for 2023/24 included 22 audit assignments of different types. Two of the audits in the plan were postponed: Key Finance System Data analytics which was postponed awaiting the required data reports to be developed; and Vehicle Invoice Management which was postponed allowing an examination of safety and legal compliance of the Council's vehicle fleet to be completed following a management request for assurance.
4. The revised plan of 21 audits (25 last year) therefore still gave a good representation of the audit universe (which contains 171 audit titles). 14 of these assignments were to produce an audit opinion and 170 days, plus 10 days in-house support, were assigned to this type of work which meets the target amount in the Audit Strategy.
5. At the time of giving this annual opinion, all 21 planned assignments for 2023/24 have been started and there has been sufficient coverage on 20 of these for conclusions to have been drawn and to be useable as a source of assurance. The outstanding 1 (VAT coding) will be used for next year. 16 (22 last year) have been fully completed and actions agreed with the Audit Sponsor. Four pieces of work from previous plans have also now been completed so can also be used in this report.
6. This is considered adequate coverage to allow the annual opinion to be produced. [Appendices A and B](#) give the latest status of the assignments and the key assurance measures arising from the work.

Spread of Individual Assignment Opinions

7. The majority of assignments result in an individual assurance opinion which reflects the level of internal control found within the system for those areas tested.
8. The table below provides a summary of this information compared to previous years:

Table 1 - Spread of Assignment Assurance Opinions Given					
Year	Strong	Reasonable	Limited	Minimal	Total
2023/24	10 (63%)	5	1	0	16
2022/23	6 (40%)	9	0	0	15
2021/22	8 (66%)	4	0	0	12
2020/21	10 (63%)	5	1	0	16
2019/20	7 (44%)	5	4	0	16

9. No opinions of 'Minimal' Assurance' were issued in the year. There is one audit yet to be finalised where the opinion is likely to be Limited Assurance. This audit relates to Service Charges at the Civic Offices where some inaccuracies in the invoices issued were found, as explained further below.
10. There were also 3 Audits where it was not appropriate to give an opinion, but a high number of actions have been agreed. These were:
 - (a) Review of Fleet Management Compliance with UK legislation and Council policies (34)
 - (b) Home working – risk assessments and confidentiality arrangements (20)
 - (c) Annual Procurement transaction testing – housing suppliers (13)

Although the detailed nature of these reviews is that more actions are likely to arise, there were some issues found that need addressing. The managers involved have endorsed the action plan and weaknesses are being addressed.

Income or Expenditure Errors found

11. Errors are defined as spending incurred which shouldn't have been, or income due which was not requested. Errors were found in two audits this year, compared to one last year.
12. Three errors were found with the invoices raised for Service Charges at the Civic Offices resulting in an under collection of £20,103 for 2023/24 (against a total income collection of £206,000). The Asset Management Team and Finance are reviewing their procedures to introduce more cross checks on invoice requests.
13. Eight errors were found during the data matching exercise carried in respect of the 2022/23 payment of Energy Rebates. This revealed that payments had been made in error for some council taxpayers already in receipt of a payment resulting in a total overpayment of £1,200 (8 x £150).
14. It should be noted that the Energy Rebates were monies provided by central government and action has been taken by the Council to recover the overpayments. As of June 2024, officers are able to confirm that 6 (£900) of the incorrectly paid rebates have been reclaimed by the Council.

Implementation of Recommendations

15. During 2023/24, 10 of the audits included a review of the progress made with implementing previous recommendations. Also, 2 older audits included testing of previous recommendations. These covered 139 essential or important actions. Testing confirmed that 75% of the recommendations have been implemented and a further 19% were in progress.
16. Of the recommendations followed up 15 were essential recommendations. Of these, 13 (87%) were closed as complete or no longer needed, and one (2) were in progress. Those in progress related to Leisure Centres and Data Protection.
17. The table below compares this to previous years.

Table 2 – Trend in Implementation of Recommendations			
	No of audits with recommendation reviews	No. of recs tested	% of recommendations tested signed off by audit as implemented or closed
2023/24	12	139	75% + 19% in progress
2022/23	5	40	56% + 33% in progress
2021/22	7	122	59% + 36% in progress
2020/21	11	67	48% + 41% in progress
2019/20	12	79	66% + 16% in progress
2018/19	15	190	69% + 18% in progress

Other Sources of Assurance in the Year

18. [Appendix C](#) lists other sources of assurance that have been available this year to support the Annual Audit Opinion. Particular areas of in-depth work which provide assurance on the Councils systems of control and management of risk relate to:
 - a) Review conducted by the Portsmouth CC audit team on the **Food Safety Service**. Testing included Fareham BC cases. Overall assurance given of reasonable.
 - b) Audit review of the reasons behind the National Fraud Initiative data matches for the Disclosure of Death Registration (DDRI) to **Council Tax** records. Overall strong assurance found with processes.
19. In addition, the Policy, Research and Engagement team have completed their annual review of partnerships as a further source of assurance. The highlights from the annual report are provided in [Appendix E](#).

Specific Assurance Responsibilities

20. The following table summarises the key sources of assurance in the year into specific risks and systems of control identified in the Internal Audit Standards

for internal audit coverage.

Governance	Annual Report of the Audit and Governance Committee and Action Plan for the coming year.
Ethics	Refreshing the Council's Anti-Bribery Policy Meetings held with senior managers to review the Anti-Bribery Risk register
IT	Planned Audit of Local Authority Software Package Planned Audit of Security and Resilience of Council Networks Completion of the Data Protection Impact Assessment (DPIA) for the data matching tool.
Risk Management	Workshops held on Solent Airport Initial Risk Identification Leading on compilation of the 6 monthly risk management reports including actions escalated to senior managers

No significant issues were found in the systems of control being utilised that require highlighting.

HEAD OF AUDIT OPINION

21. I am satisfied that sufficient internal work has been undertaken to allow an opinion to be given on the adequacy and effectiveness of governance, risk management and control. However, it should be noted that, as audit cannot review every decision and transaction of the council, the opinion cannot provide absolute assurance.
22. Using the information outlined in this report, in the opinion of the Assistant Director (Finance and IT), the Council had a framework of governance, risk management and control for the year 2023/24 which was generally working effectively. There is awareness amongst managers about their top risks and the importance of control mechanisms within the culture of delivering 'what matters for customers', and the need to address any major weaknesses found.
23. The opinion is based on the following evidence:
 - Only one limited audit assurance opinion given this year;
 - income or expenditure errors were only recorded in two audits and were for specific reasons;
 - the expenditure errors found in the energy grant process are being addressed and most has been recovered;
 - 75% of recommendations followed up were signed off by the audit team and a further 19% were being progressed;
 - strong action plans have been agreed with managers for weaknesses found;
 - completion of work to address 2 issues highlighted last year:
 - ✓ Rolling out training and support for contract management.
 - ✓ Development of reports and dashboards on the new finance system to

provide management information and allow improved internal audit scrutiny of the data

24. Good progress has been made on all the following other issues highlighted last year but some work is still needed:
- (a) Strengthening debt collection and write off processes in a number of services.
 - (b) Carrying out stock condition surveys and implementing asset management plans.
 - (c) Fully embedding the new system for managing costs associated with housing repairs.
 - (d) Fully updating the status of previous internal audit recommendations made.
 - (e) Strengthening awareness of what good looks like in spending decisions and providing increased assurance testing of supplier spending, especially for the Housing Revenue Account.
25. Additional areas noted this year where further action will enhance the adequacy and effectiveness of governance, risk management and control include:
- (a) Review of skills and staffing for Vehicle Fleet Management.
 - (b) Update and renewal of Council policies for Home Working
26. None of the issues above have been included in this year's Annual Governance Statement.

AUDIT SERVICE QUALITY ASSURANCE

27. As required by the Public Sector Internal Audit Standards (PSIAs), the service has developed a documented Quality Assurance and Improvement Plan (QAIP) which consists of a self-assessment against the standards, on-going monitoring arrangements and local performance measures.
28. The QAIP is designed to provide reasonable assurance to its key stakeholders that the service: performs its work in accordance with its Charter; operates in an effective and efficient manner; is perceived by its key stakeholders as adding value and improving the service that it provides.
29. The PSIAs require the Head of Internal Audit to report on the outcomes of the QAIP each year which is covered by the following sections.

Audit Independence

30. In conformance with PSIAs 1110, it is confirmed that that the internal audit activity was organisationally independent. This is assessed on the basis that the Head of Finance and Audit reported functionally to the Audit and Governance Committee during the year and had free and unfettered access to the Chief Executive Officer and Chair of the Committee.

31. Whilst there is a potential conflict from the dual role of Head of Finance and Audit (and since February 2024) Assistant Director (Finance and ICT) and the Head of Audit role there were compensating controls for the year which are set out in the Audit Charter as follows:

The Head of Finance and Audit and the External Partner Authorised Officer (at Portsmouth City Council) will be a member of a professional accountancy or auditing body.
The Head of Finance and Audit will assume the auditee role in audits of specific finance and local taxation systems.
The majority of planned “opinion” work will be carried out by the auditors of the external partner who are not employees of the council and who report to their own head of audit.
The original copy of all audit reports submitted by the external partners will be filed as part of the audit trail for that audit.
Although the teams will liaise on the scope of the audit and the content of the final audit report, the External Partner Authorised Officer will be sent a copy of the final report allowing them to raise any concerns they have with the content with the Section 151 Officer.
The Section 151 Officer will meet annually with the External Partner Authorised Officer without the Head of Finance and Audit being present.

32. The arrangements laid out in the Audit Charter were adhered to in the year.

Self-Assessment against the Standards

33. Our self-assessment against the Public Sector Internal Audit Standards this year continued with our rolling review of conformance with 12 standards (19 parts) selected by the reviewing officer. It should be noted that there are 106 parts making up the 52 standards.
34. The review this year covered the following standards:

1300	Quality Assurance and Improvement Programme
1310	Requirements of the Quality Assurance and Improvement Programme
2300	Performing the Engagement
2310	Identifying Information
2320	Analysis and Evaluation
2340	Engagement Supervision
2400	Communicating Results
2410 A1, A2, A3	Criteria for Communicating
2420	Quality of Communications
2421	Errors and Omissions
2440 A1, A2, C1, C2	Disseminating Results
2600	Communicating the Acceptance of Risks

35. No areas of non-conformance were found.
36. Our self-assessment for 2023/24 therefore concluded that we have fully conformed to 49 [49 last year] of the 52 applicable standards with partial

conformance with the other 3.

37. Instances of non, or part conformance are given in [Appendix D](#); we are now down to those where no further action is planned to improve conformance. Due to the compensating controls documented, none of the areas are considered significant enough for reporting in the Annual Governance Statement.
38. There are new audit standards proposed for the profession and one area of work that will be required in 2024/25 will be to start assessing the service against these standards.

Compliance with the CIPFA Statement on the Role of the Head of Internal Audit

39. During 2019/20 FBC performed a self-assessment of its compliance with the requirements listed within the latest CIPFA Statement on the Role of the Head of Internal Audit, as part of the annual Quality Assurance Improvement Programme (QAIP).
40. Overall, it was found that FBC complied fully with 47 out of 51 requirements (92%) and partially complied with 3 requirements (6%); the area of non-compliance related to the 5-yearly external review of audit quality, as already highlighted in [Appendix D](#). A few areas of action were identified and added to the QAIP action plan.
41. This was followed up in 2023/24 and progress with the action plan is continuing to be made. The remaining outstanding action relates to the Head of Internal Audit's role and how it should be set out in the governance framework. This will be addressed during the review of the Authority's compliance with the Local Code of Corporate Governance which is due to be undertaken as part of the 2024/25 audit plan.

Local Performance Measures

42. Three local performance measures were used for the service in 2023/24, as discussed below.

Completion of Plan

43. The first measure covers the amount of planned work that is finalised by the time of the Annual Report. The level of completed work is high, which given the impacts on audit resources in the year, including the loss of the Head of Finance and Audit for 3 months, is a significant achievement.

Completion of Plan	2023/24	2022/23	2021/22	2020/21	2019/20
% of reports finalised by time of Head of Audits Report	76% 16/21	80% 20/25	85% 17/20	89% (17/19)	95% (21/22)

Time Taken to Deliver Assignments

44. The second measure covers the length of time between the initial scoping meeting with the customer and the provision of a final report. This is a known

area of weakness, and the performance has remained steady in comparison to the prior year, albeit the data has not been compiled across the whole plan.

Time Taken	2023/24	2022/23	2021/22	2020/21	2019/20
Average number of calendar months between start and finish of audits finalised since the last annual report. (Number of audits)	4 (10)	4 (14)	4 (9)	6 (19)	5.1 (23)

Customer Feedback

45. The third measure covers customer feedback. We use a face-to-face interview with an auditor not involved in the assignment in order to obtain feedback. 8 interviews have been completed since the last report and a score applied as shown in the table below.

Level of Customer Satisfaction	2023/24	2022/23	2021/22	2020/21	2019/20
Audit was above expectations	13% (1)	30% (3)	33% (3)	17% (2)	15% (2)
Happy with the audit	87% (7)	60% (6)	67% (6)	75% (9)	77% (10)
Minor problems with the audit	-	10% (1)	-	8% (1)	8% (1)
Significant problems with the audit	-	-	-	-	-

No trends in areas for improvement were identified this year.

RISK ASSESSMENT

46. The Head of Audit's Opinion above highlights those significant control issues where it is recommended that action is taken.

CONCLUSION

47. This annual audit report contains the information required by the Public Sector Internal Audit Standards. The opinion offered within it, is that the Council continues to have a good framework of governance, risk management and control which has been maintained appropriately during the recent pressures faced by the Council.

Appendices:

- A. Results of Planned Assignments 2023/24
- B. Results of Planned Assignments from previous years not available last year
- C. Additional Sources of Assurance this year
- D. Areas of Non-Conformance with the Public Sector Internal Audit Standards
- E. Partnership Governance Assurance 2023/24

Background Papers: None

Reference Papers:

Report to Audit and Governance Committee on 11/03/19 on the Internal Audit Strategy

Report to Audit and Governance Committee on 20/07/23 on Head of Audit's Annual Opinion 2022/23

Quarterly Head of Audit reports to the Audit and Governance Committee during 2023/24

Chartered Institute of Public Finance and Accountancy (CIPFA) 2017 – Public Sector Internal Audit Standards (PSIAS)

Chartered Institute of Public Finance and Accountancy (CIPFA) 2019 – Statement on the role of the Head of Internal Audit (HIA) in public service organisations.

Enquiries:

For further information on this report please contact Elaine Hammell (Ext 4344)

APPENDIX A

RESULTS OF PLANNED ASSIGNMENTS 2023/24

Audit Title & Report Number	Stage reached of 10*	Days in Plan	Assurance Opinion	Direction of Travel & Date of last audit	Progress report where included	Errors Found? Y/N	New Recommendations		Previous Recs. (E and I only)			
							Essential	Important	Implemented	Cancelled	In Progress	Not Implemented
FUNDAMENTAL SYSTEM AUDITS												
Income Management (1279)	10	12	Strong	↑ 20/21	March 2024	N	-	-	6	-	-	1
Main Accounting System & Budgetary Control (1280)	10	8	Reasonable	↔ 17/18	July 2024	N	-	1	2	-	-	-
Treasury Management (1281)	10	12	Strong	↔ 19/20	November 2023	N	-	2	1	-	-	-
Vehicle Management Invoice Management (1282)	Postponed	10										
Benefits (1283)	10	12	Strong	↔ 21/22	March 2024	N	-	-	1	-	1	-
SERVICES AND SYSTEMS - HIGH RISK												
Homelessness (1284)	10	15	Reasonable	↓ 17/18	July 2024	N	1	3	-	2	-	-
Housing Grants and Home Improvement Loans (1285)	10	5	Strong	↑ 18/19	March 2024	N	-	-	-	-	-	-
Leisure Centres (1286)	10	12	Strong	↑ 17/18	September 2023	N	-	1	-	-	-	-
Parking Income (1287)	5	12	Strong	↑ 18/19		N	-	1	2	-	-	-
Planning Applications (1288)	10	12	Strong	↔ 18/19	November 2023	N	-	-	1	-	-	-
SERVICES AND SYSTEMS – OTHER												
Service Charges - Civic Offices (1289)	7	8	Limited	N/A		Y	1	2	-	-		-
Insurance (1290)	10	12	Strong	↑ 13/14	July 2024	N	-	-	1	-	-	-

Audit Title & Report Number	Stage reached of 10*	Days in Plan	Assurance Opinion	Direction of Travel & Date of last audit	Progress report where included	Errors Found? Y/N	New Recommendations		Previous Recs. (E and I only)			
							Essential	Important	Implemented	Cancelled	In Progress	Not Implemented
COMPUTER FUNDAMENTAL SYSTEM												
Local Government Software package (1291)	10	10	Strong	N/A	March 2024	N	-	-	-	-	-	-
COMPUTER KEY RISK												
Security and resilience of Council Networks (1292)	10	12	Reasonable	N/A	July 2024	N	-	5	-	-	-	-
CORPORATE, SPECIALIST, GOVERNANCE & RISK												
Fareham Live (1293)	9	15	Strong	N/A		N	-	1	-	-	-	-
WIDER WORK												
Annual Procurement transaction testing (1294)	10		N/A	N/A	March 2024	N	-	13	-	-	1	-
Key Finance System Data Analytics (1295)	Postponed	15										
Accuracy of VAT coding (1296)	4											
Energy Rebates - data matching of 2022/23 payments (1297)	10	8	N/A	N/A	March 2024	Y	-	1	-	-	-	-
Anti-Bribery Arrangements (1298)	5		N/A	N/A		N	1	4	-	-	-	-
Home working - risk assessments and confidentiality arrangements (1299)	10		N/A	N/A	March 2024	N	-	20	-	-	-	-
Targeted Assistance with Recommendation Implementation (ICT) (1300)	10	8	N/A	N/A	November 2023	N	-	-	20	10	2	1
ADDITIONAL AUDIT												
Review of Fleet Management Compliance with UK legislation and Council policies (1282)	10		N/A	N/A	July 2024	N	6	28	-	-	-	-

APPENDIX B

RESULTS OF PLANNED ASSIGNMENTS FROM PREVIOUS YEARS NOT FULLY AVAILABLE FOR LAST YEAR'S OPINION OR UPDATED

Audit Title & Report Number	Days in Plan	Assurance Opinion	Direction of Travel & Date of last audit	Progress report where included	Errors Found ? Y/N	New Recommendations		Previous Recs. (E and I only)			
						Essential	Important	Implemented	Cancelled	In Progress	Not Implemented
SERVICES AND SYSTEMS – HIGH RISK											
Service charges and recharges leaseholders 2022/23	15	Reasonable	↔ 08/09	November 2023	-	-	3	-	-	-	-
SERVICES AND SYSTEMS - OTHER											
Council Tree Service Review Implementation 2022/23	12	Reasonable	↔ 15/16	September 2023	-	-	4	-	3	-	2
COLLABORATIVE PROJECT											
Process Flow for S106 Contributions 2022/23	N/A	N/A	N/A	March 2024	N	-	5	-	-	-	-
RECOMMENDATION FOLLOW UP											
Review of Outstanding Recommendations 2018/19 (part)	N/A	N/A	N/A	N/A	-	-	-	42	22	15	3

APPENDIX C

ADDITIONAL SOURCES OF ASSURANCE THIS YEAR

Audit Team overview of systems of control	None
Reactive work undertaken by the Team	<p>Audit review of the reasons behind the National Fraud Initiative data matches for the Disclosure of Death Registration (DDRI) to Council Tax records.</p> <p>Review of Responsive Repair contractor invoices.</p> <p>Review of Garden Waste subscription and payment reconciliation.</p> <p>Contribution to internal investigations</p>
Other work undertaken by the team	<p>Developer's contributions (S106) working group chair and attendees</p> <p>Initial compilation of risks associated with Solent Airport.</p> <p>Review and response to fraud alerts issued by the National Anti-Fraud Network</p> <p>Compilation of evidence for the Annual Governance Statement</p> <p>Refreshing of the Councils Anti-Bribery Policy.</p> <p>Updating the Councils Anti-Fraud and Corruption Policy.</p> <p>Completion of the Data Protection Impact Assessment (DPIA) for the data matching tool.</p>
Other sources	<p>Environmental Health Food Safety Audit (Portsmouth CC audit team)</p> <p>Partnership Coverage by other Audit Teams (Coastal Partnership)</p> <p>6 monthly risk management reports (September 2023 and March 2024)</p> <p>Attendance at training received on the Regulation of Investigatory Powers Act (RIPA) 2000.</p> <p>Part of pilot group for contract management training.</p> <p>Attendance at Corporate Financial Forecasting and Finance Strategy meetings</p> <p>Attendance at Procurement Monitoring meetings</p> <p>Response to complaints made to Local Taxation team</p>

APPENDIX D

Areas of Non-Conformance with the Public Sector Internal Audit Standards

<i>Standard</i>	<i>Area of Non-Conformance</i>	<i>Comments</i>
1100 Independence and Objectivity (part)	The Chief Executive Officer and Chair of the Audit and Governance Committee do not formally feed into the performance appraisal of the Chief Audit Executive.	<p>No further action proposed</p> <p>Informal mechanisms are in place for concerns about independence and performance to be raised. Regular meetings occur between the Section 151 Officer and the Head of Finance and Audit [HFA]. There are also regular one to ones between the Chief Executive Officer and Section 151 Officer and an annual one to one between the Chief Executive Officer and the HFA.</p> <p>The HFA has access to the Chair and Vice chairs of the Audit and Governance Committee during the quarterly chairman briefings and can approach them directly should she have any concerns. They can also raise any concerns they have with the performance of the internal audit service.</p>
1312 External Assessments	No external assessments are currently included in the Quality Assurance and Improvement Plan.	<p>No further action proposed</p> <p>Given the current financial climate it is unlikely that we would want to incur additional costs to pay for an independent external verification of our self-assessment. However, our audit partners completed an external assessment in 2022/23 which provides us with assurance on their processes.</p> <p>The in-house team do monitor any feedback on conformance to the standards received from the external auditors, and the internal audit partners.</p>
2020 Communication and Approval (part)	The entire internal audit activity's plan and resource requirements were not presented to senior managers in addition to the board for review.	<p>No further action proposed</p> <p>The Audit and Governance Committee is responsible for endorsing the Annual Plan of work which the Section 151 Officer has previously reviewed. Other Directors are consulted on coverage in the plan for their department and receive information on the proposed Annual Plans and any changes to these before approval and are invited to provide feedback.</p>

Partnership Governance Assurance 2023/24

The Policy, Research and Engagement team have completed their annual review of partnerships and reported the findings to the Senior Leadership Team in April 2024. A fuller Partnership Governance report last went to the Audit and Governance Committee in September 2022. Members were reassured that each partnership had a robust constitutional or contract agreement in place. The committee concluded that there were no requests for further information or clarification on Significant Partnerships, as Members did not have any concerns over the arrangements in place.

The table below lists the significant and less significant partnerships identified in the review:

Significant Partnerships	Less Significant Partnerships
Southampton and Fareham Legal Services Partnership	Aspect
Project Integra	Hampshire and Isle of Wight Local Government Association
Portchester Crematorium Joint Committee	Hampshire Children’s Trust
Partnership for South Hampshire (PFSH)	Fareham Local Children’s Partnership
Internal Audit Services Partnership	Wayfarer Partnership
Fareham and Gosport Environmental Health Partnership	
Fareham, Gosport and Portsmouth Building Control Partnership (BCP)	
Fareham Community Safety Partnership (CSP)	
Coastal Partners	

The Council's definition of a significant partnership is a partnership that:

- is a legal requirement or based on statutory guidance; or
- it commissions or delivers activities at a borough wide or local level that contribute substantially towards the Corporate Strategy 2023-29 outcomes; and
- there is a significant risk to the Council if there is under-performance in this area.

The annual review provided the following assurance:

- All 13 of the partnerships have agreements in place.
- Of the 13 partnerships listed, 11 are progressing well, and there are issues with 2; Project Integra; and Southampton and Fareham Legal Services Partnership The Lead Officers for those partnerships provided the following updates:

Project Integra

Hampshire County Council withdrew their proposals for a new Inter Authority Agreement to replace the current Memorandum of Understanding in November 2024. The Waste Collection Authorities have since advised their preferred collection

system. HCC is assessing disposal options. Simpler Recycling regulations will be introduced in March 2026.

Southampton and Fareham Legal Services Partnership

Vacancies at Southampton plus increasing demand from other partner Councils are creating a temporary resource pressure. Recruitment is ongoing. FBC future requirements are being mapped to ensure adequate provision.