

INTERNAL AUDIT REPORT

**Corporate Governance
Arrangements –
Annual Assessment**

2023/2024

May 2024

Table of Contents

1.	Introduction	1
2.	Objectives and Scope	2
3.	Audit Approach	2
4.	Main Findings and Associated Actions	3
5.	Chief Finance Officer Role	9
6.	Conclusion	9
	APPENDIX A	11
	APPENDIX B	16

WIGAN COUNCIL

INTERNAL AUDIT REPORT

Subject: Corporate Governance Arrangements - Annual Assessment

Distribution: Chief Executive
Director of Finance and Legal
Assistant Director-Legal, Governance and Elections
Assistant Director- Finance
Director of Customer
Director of Strategy and Innovation

1. Introduction

In April 2016, CIPFA issued its latest revision of “*Delivering Good Governance in Local Government*” and stated “*that it is up to each local authority or local government organisation to:*

- *set out its commitment to the principles of good governance included in this Framework.*
- *determine its own governance structure, or local code, underpinned by these principles.*
- *ensure that it operates effectively in practice.*

This revised framework was adopted by Cabinet on 16th February 2017.

An annual review assessing the levels of compliance with the Council’s Local Code is completed by Internal Audit to identify any shortcomings and to support the Council’s statutory **Annual Governance Statement**.

In recent years, the Council has gone through significant changes and continues to see the major transformation of services, revised responsibilities, significant funding reductions and other financial constraints. Understandably, this has an impact on the findings of this review and is reflected in the number of areas recognised as development work in progress or action required to strengthen the Council’s position. As financial pressures continue, the ongoing transformation of Council services, with an emphasis on protecting front line services, is key to the delivery of a robust financial strategy that continues to provide and improve value for money for residents.

Although the Council has already made significant savings, its Medium-Term Financial Plan forecast in March 2024 stated that further indicative efficiencies of £38m would be required over the next three years. This is in a climate of general financial uncertainty and widespread cost increases.

An extensive engagement exercise to review of the impact of the Deal 2030 and reset the Corporate Strategy has been undertaken in 2023/2024. The reset will be based on “Progress with Unity-A new era for Wigan Borough” with a clear mission focused on tackling inequality and delivering consistently high-quality public services. The Council Plan is in development based on the key components of an asset based approach, community wealth building and deeper engagement and co-production.

2. Objectives and Scope

The objectives of this review are to re-evaluate compliance with the current CIPFA/SOLACE guidance and to provide an overview of arrangements to ensure that adequate and up to date policies and procedures are in place covering the key areas of Corporate Governance.

This review focused on monitoring compliance with the Council's Local Code of Corporate Governance to meet the statutory requirement set out in Regulation 6 of the Accounts and Audit (England) Regulations 2015.

The review also includes consideration of the CIPFA briefing note on Outcomes and VFM (2020) which recommends that authorities examine "how effectively the organisations governance arrangements support the achievement of outcome and delivery of value for money". Any improvements from this examination are included in the areas for development in this report, under the appropriate principle.

3. Audit Approach

The framework is structured around the 7 core principles viz:

- A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.
- B. Ensuring openness and comprehensive stakeholder engagement.
- C. Defining outcomes in terms of sustainable economic, social, and environmental benefits.
- D. Determining the interventions necessary to optimise the achievement of the intended outcomes.
- E. Developing the entity's capacity, including the capability of its leadership and the individuals within it.
- F. Managing risks and performance through robust internal control and strong public financial management.
- G. Implementing good practices in transparency, reporting, and audit to deliver effective accountability.

Arrangements were reviewed and key members of staff interviewed in order to assess status/progress against the individual framework requirements.

Section 4 outlines a range of positive arrangements in place to meet each principle and highlights areas where action is required or is being taken to ensure full compliance with the Local Code.

The current position against the development areas from last year's annual review is detailed at Appendix A in the 2023/2024 Governance Action Plan. Areas where work is still ongoing will be carried forward into the 2024/2025 overall Governance Action Plan. This will form Appendix 1 of this year's Annual Governance Statement.

Compliance against the role of the Chief Finance Officer has been assessed and again found to be fully compliant. This assessment is reported in outline at Section 5.

In order to help maintain consistent standards of governance across the organisation, Directors' Assurance Statements have again been completed by Directors and are

supported by Information Asset Owners (IAO) Assurance Statements from the relevant Assistant Directors.

The assurance statement process is a fundamental enhancement to the Authority's assurance framework whereby clear ownership for sectional/departmental assurance is required from each Director to support the overall corporate levels of assurance detailed within the Annual Governance statement.

4. Main Findings and Associated Actions

Significant Internal Control Issues

The following issues were included as significant internal control issues in the 2022/2023 Annual Governance Statement:

- Children's Services (Social Care)
- OFSTED Childrens Services
- Wigan and Leigh Building Services Function

For these issues, a detailed update is included in the 2023/2024 Annual Governance Statement. Also included are two additional governance issues, Affordable Rents and Health and Safety Compliance, which were only identified in 2023/2024 but are pertinent to 2022/2023 and therefore need to be included as the AGS remains live until the sign off of the 2022/3023 statement of accounts.

Local Code Principles Compliance

There are a number of issues where limited progress has again been made during 2023/2024 or additional work is ongoing as follows:

- Social Value Policy
- Corporate Business Continuity Arrangements
- Recruitment of Independent Member for Audit, Governance and Standards Committee.

Senior Management is committed to progressing these areas during 2024/2025 and Internal Audit will continue to monitor progress on actioning these issues.

Progress against the governance action plan from the 2022/2023 Annual Governance Statement is shown in Appendix A. The number of areas where progress is rated as red has just increased by one from the previous year, Overall performance was consistent with last year in terms of the number of actions generated for the governance action plan and their priority levels.

Assurance Statements

The following issues was raised in the Director's Assurance Statements:

- Regulatory Notice received from the Regulator of Social Housing in respect of a breach of the Home Standard – Health & Safety Compliance across a range of safety areas.

- Self-referral to the Regulator of Social Housing concerning a breach of the Rent Standard relating to affordable rent charges.
- Action taken by working with the Regulator along with the development of a programme to rectify any failures.

These have been included in more detail in the 2023/2024 Annual Governance Statement and the updated 2022/2023 Annual Governance Statement as significant governance issues.

In addition, the completed Information Asset Owners Assurance Statements have identified some information governance related issues where work is ongoing to ensure compliance with the information governance framework.

Areas where work is ongoing to deliver improvements includes:

- Ensuring that all staff have completed Cyber Security/GDPR training as part of the core learning.
- Review of data/document retention arrangements for new systems and service specific arrangements for all areas.
- Review of user access permissions.

Issues identified in relation to the 7 principles within the Code are as follows:

4.1 Principal A - Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law:

Positive arrangements in this area include:

- ✓ Council Constitution which comprehensively sets out how the Council operates; how decisions are made and the procedures that are followed to ensure that these are efficient, transparent and accountable to local people and is subject to an annual review;
- ✓ New Code of Conduct for Members introduced in May 2023;
- ✓ Local arrangements in place to handle complaints against Members with the appointment of independent persons;
- ✓ Independent Remuneration Panel for review of Members Allowances;
- ✓ Audit, Governance and Standards Committee responsible for advising the Authority on the adoption or revision of a Code of Conduct, monitoring the operation of the Authority's Code of Conduct and advising on training Members on the Code of Conduct;
- ✓ Reporting of the Audit, Governance and Standards Committee activities through the production of an Annual Report to Council;
- ✓ Employee Code of Conduct;
- ✓ Be Wigan Staff behaviours incorporated into the Team Wigan Deal;
- ✓ Anti-Fraud, Bribery and Corruption Policy Statement & Strategy;
- ✓ Annual Director Assurance Statements and Information Asset Owners Assurance Statements to confirm the adequacy of governance arrangements in their individual areas of responsibility;
- ✓ Compliance with the CIPFA Statement on the Role of the Chief Financial Officer in Local Government, reported within the Annual Governance Statement; and
- ✓ Updated Complaints Policy published in April 2024, in line with the new Ombudsman Complaints Handling Code.

Areas under development include;

Employees Electronic Register of Interests

An intranet notice is to be published to raise employee awareness of the Employees Electronic Register of Interests and a retention process developed.

Staff Survey

A new staff survey will be launched in May/June. This will use a hybrid approach of an interactive digital platform and face to face focus groups.

Procurement Strategy

The development of a new Procurement Strategy is being overseen by the Procurement Working Group as part of the preparations for the implementation of the new Procurement Act. The current national implementation date is 1 October 2024.

Recruitment Vision and Policy

New guidance on inclusive/behaviour based recruitment has been drafted and this is to be further developed into Team Wigan Recruitment guidance which will include the Council's vision for recruitment.

Social Value

The Council's approach to Social Value is being completely reviewed and is part of the Procurement Strategy that is being developed. In the interim the GMCA Social Value policy will be posted if appropriate.

Contract Procedure Rules

The update of the Contract Procedure Rules is also being overseen by the Procurement Working Group.

Financial Procedure Rules

The Financial Procedure Rules are to be reviewed and updated as appropriate.

4.2 Principal B - Ensuring openness and comprehensive stakeholder engagement:

Positive arrangements in this area include:

- ✓ Launch of the Wigan Deal in March 2014, which sets out the terms for co-operation between the Council and its residents;
- ✓ The Deal for Communities;
- ✓ Stakeholder specific deals including the Deal for Business and the Deal for Health and Wellbeing;
- ✓ Regular residents' magazine (Borough Life) online and delivered three times a year to over 130,000 households, providing a range of information about the work that the Council and its partners are undertaking;
- ✓ Development of Our Town Programme incorporating feedback from residents.;
- ✓ A number of communication channels available to employees: Listening into Action/Staff Engagement sessions, Directors Updates, Regular emails from Internal Communications;
- ✓ Corporate style guide and templates;
- ✓ Clear decision-making protocols and guidance;
- ✓ Equality and Diversity Action Plan;
- ✓ Customer Impact Assessments built into all committee report templates and a relevance check included; and

- ✓ Extensive consultation undertaken as part of New Era-the refresh of the corporate strategy.

Areas under development include;

Freedom of Information Act publication scheme

The review of the Freedom of Information Act publication scheme will be completed as part of the 2024/2025 Information Governance workplan.

External Performance Reporting- Corporate Scorecard

The Corporate Performance Scorecard on the Council's website will be updated for 2022/2023 and 2023/2024 shortly.

Publication of Local Government Transparency Code data

A paper is to be taken to Strategic Management Team to improve service accountability for the timely publication of the Transparency Code data and a retention period for the data is to be implemented.

Service Delivery Footprint Profiles

The approach to Neighbourhood Profiles is currently being redesigned to take advantage of data automation principles.

Equality Strategy

Following the extensive engagement project-All different, All equal during 2023/24, the facilitators will draft and consult on the new equality approach.

Governance Framework for Strategic Partnerships

The Council's partnerships are being reviewed and refreshed as part of our new Progress with Unity strategy for the borough. This is due to be brought to Cabinet and Full Council in July after which the structure of partnerships to deliver the strategy will be confirmed.

4.3 Principal C – Defining outcomes in terms of sustainable economic, social, and environmental benefits:

Positive arrangements in this area include:

- ✓ A clear Vision within the existing corporate strategy, The Deal 2030, the Council's core priorities underpin the work of the Council, are relevant to all of the Council's activities and are the starting point for the performance management framework;
- ✓ Development of an updated corporate strategy New Era-Progress with Unity due to launch in Summer 2024;
- ✓ Reporting of Housing and Financial Performance to the Housing Advisory Panel, which includes tenant members;
- ✓ Quarterly financial monitoring reports to Cabinet;
- ✓ Risk Management Policy and Guidance;
- ✓ Assurance Mapping linked to the Strategic Risk Register;
- ✓ The consistent and timely publication of the annual Statement of Accounts and Annual Governance Statement; and
- ✓ Community Wealth Building Vision and Principles launched in 2020.

Areas under development include;

Performance Management Framework

An updated Performance Management Framework is being developed in line with the New Era-Progress with Unity corporate strategy.

Transformation Reporting

Corporate Transformation Reporting will recommence once the refreshed corporate strategy is launched.

Community Wealth Building

The Community Wealth Building Priorities are to be refreshed. This will include public reporting arrangements.

4.4 Principal D - Determining the interventions necessary to optimise the achievement of the intended outcomes:

Positive arrangements in this area include:

- ✓ Committee report template with alternative options section;
- ✓ Schedule of meetings for Strategic Management Team, Cabinet and committees;
- ✓ Budget Management/Transformation Boards, reviewing key areas on the Council's operations;
- ✓ Approved Revenue Budget; and
- ✓ Approved Medium Term Financial Plan, which reports a strong financial position (March 24).

There were no areas under development identified.

4.5 Principal E - Developing the entity's capacity, including the capability of its leadership and the individuals within it:

Positive arrangements in this area include:

- ✓ Democratic Services Officer responsible for member development and training;
- ✓ A comprehensive induction process and training programme in place for all newly elected Members;
- ✓ Mandatory IT and Social Media Training for new Members;
- ✓ New Democratic Services questionnaire introduced to obtain feedback on the services and identify Member's training and support needs;
- ✓ Protocol on Member/Officer Relations to ensure the understanding of respective roles approved by Members;
- ✓ Members Development Plan 2023-2025 in place;
- ✓ Directors Updates provided to staff on a monthly basis;
- ✓ Leadership development opportunities for current and aspiring managers;
- ✓ Team Wigan Days to support staff development;
- ✓ Refresh of the staff induction process during 2023/2024; and
- ✓ Well Being Intranet pages and regular updates to staff.

Areas under development include:

Workforce Intelligence Dashboards

Following consultation with the Information Governance Team, the workforce intelligence dashboards will be rolled out during 2024/2025. This will start with a pilot in Adult Social Care and Health in June 2024.

4.6 Principal F - Managing risks and performance through robust internal control and strong public financial management:

Positive arrangements in this area include:

- ✓ Overview and Scrutiny Function and Procedure Rules;
- ✓ Formal procedures in place for documenting decisions and recording the criteria, rationale and considerations on which decisions are based;
- ✓ An Audit, Governance and Standards Committee which is independent of the Executive and scrutiny functions;
- ✓ A scheduled work programme for the Audit, Governance and Standards Committee;
- ✓ Review of all Cabinet reports by the Assistant Director Legal, Governance and Elections (Monitoring Officer) and Director of Finance and Legal (Section 151 officer);
- ✓ Electronic committee management system in use, which gives web access to all published decisions;
- ✓ Assigned Strategic Finance Managers sign off the financial content of committee reports;
- ✓ Internal Audit Charter approved by Audit, Governance and Standards Committee;
- ✓ Reporting on the work carried out by Internal Audit to each Audit, Governance and Standards Committee;
- ✓ Audit and Governance Committee Annual Report presented to Council;
- ✓ Annual Fraud report presented to Members; and
- ✓ Audit, Governance and Standards Committee self-assessment against CIPFA Audit Committee carried out in 2024.

Areas under development include:

Corporate Business Continuity arrangements

The new Critical Incident Management system has been placed under the Digital Transformation Board for progressing.

Audit, Governance and Standards Committee Improvement Action Plan

An Audit, Governance and Standards Committee Improvement Action Plan will be implemented to strengthen compliance with CIPFA guidance.

Information Governance Framework

The Information Governance Framework and associated policies will be reviewed in summer 2024.

Directorate Retention Schedules

The Directorate Retention schedules are currently in the process of being updated as part of the Information Governance Work plan and should be completed in Q2 2024/2025.

IT Security Policy

The IT Security Policy is to be refreshed to ensure it reflects current responsibilities.

Data Strategy

The Data Strategy is to be reviewed in line with the new corporate strategy.

4.7 Principal G Implementing good practices in transparency, reporting, and audit to deliver effective accountability:

Positive arrangements in this area include:

- ✓ Member and Senior Management ownership of results shown by the sign-off arrangements for the Statement of Accounts and Annual Governance Statement;
- ✓ Tenants Annual Report;
- ✓ Adoption of revised Local Code of Corporate Governance in line with the new CIPFA/SOLACE framework by the Cabinet in February 2017;
- ✓ Annual review of compliance with the Authority's Local Code of Corporate Governance;
- ✓ 2022 External Peer Review found Internal Audit again compliant with the Public Sector Internal Audit Standards; and
- ✓ Value for Money (VFM) Statement published on the Council's website.

There were no areas under development identified.

5. Chief Finance Officer Role

The Chief Finance Officer (CFO) role (S.151 Officer) was undertaken by the Director Resources and Contracts (Deputy Chief Executive) until 31st August 2023 and the Director of Finance and Legal from 1st September 2023. Both officers report directly to the Chief Executive. In terms of statutory responsibilities, the CFO reports directly and independently to the Chief Executive and Leader of the Council (Finance Portfolio Holder). In addition, the CFO is a key member of SMT and provides a pivotal link to Directors on all financial and governance related matters and is at the core of the organisation, leading, challenging, and holding to account SMT (collectively) and the CEO and individual Directors.

It is considered that this approach is fully compliant and meets best practice as determined by CIPFA guidance.

6. Conclusion

The Council's position against its revised local code of corporate governance is consistent with that of the previous years as work continues on developing and embedding arrangements in a more uncertain financial environment. Overall, the position is considered to be good; therefore, the Internal Audit assurance opinion is **satisfactory** (see appendix B for details of assurance levels). Given the significant pressure due to the continuing financial constraints, the national economic picture and

the associated operational/transformational changes the Council has experienced and continues to go through, this remains a significant achievement.






In the ever-changing world of local government, there are always new challenges arising and ongoing work needed to address these. It is important to recognise that the Council continues to identify and deal with these demands appropriately and promptly to ensure the interests of its residents are safeguarded.





**Internal Audit Section
May 2024**





Governance Status Position on 2023/24 Action Plan




Appendix A


See Appendix B for RAG Status definitions

Area of Consideration	Action	Owner	Deadline	Priority	Progress Update	RAG Status
Employees Electronic Register of Interests	An intranet notice is to be published to raise employee awareness of the Employees Electronic Register of Interests.	Audit Manager Monitoring Officer	July 2023	Low	Open This has not yet been completed as further development work on the system was required.	
Customer Complaints	Good progress is now being made with the set up of Complaints on the JADU platform. The go live date is 1 st October 2023.	Director of Customer	October 2023	Medium	Closed The JADU system is now live.	
Dignity at Work Policy	The piece of work on inclusion across the workforce, which includes a review of the Dignity at Work policy is still in progress and will be completed by Autumn 2023.	Assistant Director HR and OD	October 2023	Medium	Closed The Dignity at Work Policy was reviewed in August 2023.	
Procurement Strategy	The Procurement Bill, which will require a rewrite of the Council's Procurement Strategy, has been further delayed and is still progressing through Parliament due to the number of amendments. It is expected that the go-live date will be in Spring 2024, followed by a six-month transitional period	Director of Customer	March 2024	Medium	Open The development of a new Procurement Strategy is being overseen by the Procurement Working Group as part of the preparations for the implementation of the new Procurement Act. The current national implementation date is 1 October 2024.	
Recruitment Vision and Process	Work on the Recruitment Vision statement is progressing, and a draft should be in place by Summer 2023.	Assistant Director HR and OD	Sept 2023	High	Open New guidance on inclusive/behaviour based recruitment has been drafted and this is to be further developed into Team Wigan Recruitment guidance which will include the Council's vision for recruitment.	

Area of Consideration	Action	Owner	Deadline	Priority	Progress Update	RAG Status
Social Value Policy	The Social Value Policy on the internet is to be updated to the 2022 GMCA Social Value Framework.	Director of Customer	July 2023	Low	Open The Social Value Policy has not been updated. This will be picked up as an interim measure in the review of the Council's approach to social value.	
Financial Procedure Rules/Contract Procedure Rules	The Financial Procedure Rules/Contract Procedure Rules will be updated once the Procurement Bill has been passed and implemented.	Deputy Chief Executive-Director of Resources and Legal	March 2024	Medium	Open The update of the Contract Procedure Rules is also being overseen by the Procurement Working Group. The Financial Procedure Rules are also to be reviewed and updated as appropriate.	
Freedom of Information Act publication scheme	The review of the Freedom of Information Act publication scheme is included in the 2023/2024 Information Governance workplan	Deputy Chief Executive-Director of Resources and Legal	March 2024	Low	Open This task was put on hold until new member of staff is fully trained on FOI (as the previous responsible officer left the Council).	
Publication of Local Government Transparency Code data	Further work is ongoing to improve service accountability for the timely publication of the Transparency Code data.	Assistant Director-Transformation and Intelligence	Sept 2023	High	Open Additional data has been published in 2023/24 but further work is still required. Therefore a paper is to be taken to SMT to improve service accountability for the timely publication of the Transparency Code data and a retention period for the data is to be implemented.	





Area of Consideration	Action	Owner	Deadline	Priority	Progress Update	RAG Status
Service Delivery Footprint Profiles	The publication of the SDF profiles has been delayed due to accessibility issues. In the meantime, the Council webpages will be updated with census information.	Assistant Director-Transformation and Intelligence	July 2023	Medium	Closed The SDF profiles are now included on the Council webpages.	
Equality Strategy	Two independent facilitators (a local community group and a local CIC) have been commissioned to run the large engagement project and a draft engagement plan has been developed. The planned completion date for the new Wigan Borough Equality Approach is March 2024.	Assistant Director-Transformation and Intelligence	March 2024	Medium	Open An extensive engagement project-All different, All equal was completed in 2023/24 and the facilitators are now to draft and consult on the new equality approach.	
Transformation Reporting	Transformation Reporting will be recommenced following the refresh of the Corporate Strategy. This is currently being undertaken, with support from external consultants, as we review the impact of the Deal 2030 and work towards the development of a refreshed Corporate Strategy.	Assistant Director-Strategy	Dec 2023	High	Open As the refresh is not yet complete, this action has not been completed but under the refreshed arrangements, there is a governance structure which will sit alongside our organisational plan which will include reporting on the transformation programme.	
Workforce Intelligence Dashboards	New workforce intelligence dashboards have been developed and will be launched in early 2023/2024, which will assist with organisational development and succession planning.	Assistant Director HR and OD	Sept 2023	Medium	Open Further work was completed on the dashboards in 2023/24 including access arrangements but these have not yet been launched. The pilot is due in June 2024	

Area of Consideration	Action	Owner	Deadline	Priority	Progress Update	RAG Status
Corporate Business Continuity arrangements	The new Critical Incident Management system has been incorporated into the Adults Directorate digital review. This has now been completed with support from Director for Digital, Leisure and Wellbeing Services and none of the current App's can fulfil the requirements. This will require a procurement process to meet the needs of CIM and BCM. Responsibility for the oversight of BCM will be discussed with SMT and the corporate policy updated accordingly.	Director of Public Health	March 2024	Medium	Open This has now been placed under the Digital Transformation Board for progressing.	
Audit Committee Self Assessment	A self-assessment against the new CIPFA guidance will be completed during 2023/2024.	Chief Internal Auditor	Jan 2024	Medium	Closed The Audit Committee self-assessment was reported to Audit Committee on 14 th March 2024.	
Audit Committee Independent Members	A recruitment exercise for independent members of the Audit, Governance and Standards Committee will be completed in 2023/2024.	Chief Internal Auditor	Jan 2024	Medium	Open This was not completed and is included in the action plan from the Audit Committee self-assessment with a revised deadline of September 2024.	




Area of Consideration	Action	Owner	Deadline	Priority	Progress Update	RAG Status
Directorate Retention Schedules	The Directorate Retention schedules (of which there will now be 7, not 3) are in the process of being updated as part of the Information Governance Work plan and should be completed in 2023/2024.	Deputy Chief Executive-Director of Resources and Legal	March 2024	High	Open This was delayed due to staffing resources. The Directorate Retention schedules in the process of being updated as part of the Information Governance Work plan and should be completed in Q2 2024/2025.	
Data Strategy	The finalised data strategy is to be published on the Council's website shortly.	Assistant Director-Transformation and Intelligence	July 2023	Low	Open The Data Strategy is to be reviewed in line with the new Corporate Strategy.	

AUDIT OPINIONS

The range of Audit Opinions for the purposes of audit reports is as follows:

Assurance	Symbols	Description
High		Our review did not identify any weaknesses that would impact on the achievement of the key system, function or process objectives. Therefore we can conclude that key controls have been adequately designed and are operating effectively.
Satisfactory		There are some weaknesses in the design and/or operation of controls. However the likely impact of these weaknesses on the achievement of the key system, function or process objectives is not expected to be significant.
Limited		There are weaknesses in the design and/or operation of controls which could have a significant impact on the achievement of the key system, function or process objectives.
Nil		We were unable to gain assurance that significant elements of the controls required for the achievement of the key system, function or process objectives are in fact in place.

RAG status definitions for Appendix B

Symbols	Definition
	The action has been completed or significant progress has been made.
	The action has not yet been completed but progress has been made or further progress not possible due to external factors.
	The action has not yet been completed and insufficient progress has been made.

