

## AUDIT COMMITTEE - Table of Outstanding Issues (March 2013)

Governance Area	Activity / Subject	Recommendation / Issue	Lead Service	Progress / Comments	Status - Target Date
<b>Corporate Governance</b>	<b>Constitution Update</b>	At its 22 March 2012 meeting the Committee resolved:  d) That the role of an internal Contractor as against the role of an external Contractor be reviewed in the next review of the Constitution.	Corporate Director (Corporate Services)	A number of wider amendments to the Constitution are required such as those associated with the outcome from Fundamental Service Reviews. As more changes are emerging it is planned on taking the practical step of incorporating the change requested by the Committee with the wider changes to enable them to be brought together for consideration by Cabinet, Scrutiny Committee and Council in 2013/14.	<b>Autumn 2013</b>
<b>Audit Committee Effectiveness</b>	<b>Periodic review of the operation and effectiveness of the Audit Committee.</b>	At its 28 June 2012 meeting the Committee considered a formal update against actions previously identified and resolved:  <i>That the proposed actions set out in the Appendix to item A.4 be approved, subject to the Officers investigating further opportunities for general Audit Committee training for Members</i>	Finance and Procurement Manager	Activity against outstanding items remain in progress including exploring opportunities to organise in-house training.  A separate review of the Committees Terms of Reference are set out elsewhere on the agenda.	<b>Formal update on actions / progress Sep 13</b>
<b>Risk Management</b>	<b>Membership of Outside Bodies</b>	In considering an ongoing item regarding member representation on outside bodies at its 28 June 2012 meeting, the Committee resolved:  <i>That the Member Representation on Outside Bodies governance issue be added to the Table of Outstanding Issues.</i>  At its meeting on 25 September 2012, the Audit Committee also resolved :  <i>'in respect of Member representation on outside bodies, in the opinion of this Committee, a Member representing the Council on an outside body should produce appropriate reports to the relevant Portfolio Holder detailing his/her activities on that outside body. '</i>  At its meeting on 13 December 2012, the Audit Committee also resolved :  <i>That consideration be given to having a deputy in respect of Member representation on Outside Bodies.</i>	Corporate Director (Corporate Services)	A draft report containing a comprehensive review of the arrangements has been prepared for consideration by the Leader and includes proposals to ensure all key external meetings have appropriate member representation along with provision for members to report back on meetings attended.	<b>Mar-13</b>

<b>Control Environment</b>	<b>Outcomes from work of Internal Audit</b>	At its meeting on 13 December 2012, the Audit Committee requested updates on the following issues:  1) Parking Services / Banking Arrangements 2) Theatre / Booking System 3) Proactive Enforcement in respect of Licensing	Finance and Procurement Manager	Officers will be in attendance at the meeting to provide an update to the Committee.	<b>Mar-13</b>
		At its meeting on 13 December 2012, the Audit Committee resolved:  <i>That consideration be given to introducing a corporate standard to the paperwork used to capture Officers' time recording to support good governance in this area.</i>	Corporate Director (Corporate Services)	This remains under consideration.	<b>Sep-13</b>
<b>External Audit</b>		At its meeting on 13 December 2012, the Audit Committee resolved:  <i>That the local procurement of external audit services along with any impact on Parish/Town Councils is added to the Table of Outstanding Issues for future consideration.</i>	Finance and Procurement Manager	Under current proposals, Local Authorities will be able to appoint their own external auditors from 2015. Independence, quality and governance arrangements will form part of any procurement decision which will be undertaken within the necessary timescales to be in a position to confirm appointment from 2015.	<b>2014/15</b>

#### INTERIM UPDATE - ONGOING ITEMS (more detailed information reported to the Committee via separate monitoring reports)

<b>Risk Management</b>	<b>Risk Management Strategy and Strategic Risk Register</b>	Timing of Risk Management activities and reporting	Corporate Director (Corporate Services)	The Council's approach to its risk management arrangements has been subject to review as previously highlighted. The proposed risk management approach, that recognises good practise elsewhere in the public sector is set out as <b>Appendix B</b> . This is currently being developed via a 'pilot' being undertaken by one department within the Council with final proposals planned on being presented to the Committee at its September 2013 meeting.
<b>External Audit and Inspection</b>	<b>Implementation of Recommendations</b>	Recommendations / opportunities for improvement are included in various reports received from the External Auditor following the completion of audit work they are required to undertake.	Finance and Procurement Manager	Only one activity relating to regeneration remains outstanding at the present time with an update set out below rather than under cover of a separate report.

<p><b>Regeneration Review</b> (presented to the Audit Committee 23 September 2010)</p>	<p><b>Regeneration Review</b> (presented to the Audit Committee 23 September 2010)</p>	<p>R1 Ensure that the strategic framework for regeneration is completed and agreed. This includes the Regeneration Strategy; the Tourism Strategy, and the Economic Recovery Plan. The first two strategies to be supported by a SMART and robust delivery plan that sets out clear, challenging and realistic targets. To include:</p> <ul style="list-style-type: none"> <li>- Matching the scale of ambition to available resources of the Council and partners;</li> <li>- Prioritising available resources at areas that will have the greatest impact;</li> <li>- Reflecting current economic conditions; and</li> <li>- Producing service delivery plans which clearly focus on the areas for which the Council is responsible, as part of 'mainstreaming' approach</li> </ul>	<p>Corporate Director (Public Experience)</p>	<p>The overall delivery of regeneration and the structures and bodies necessary to deliver the Council's aims form part of the whole Council restructuring and Fundamental Service Review processes. A Fundamental Service Review of the Regeneration Service remains in progress and the outcome will establish the strategic and operational role of Regeneration alongside the associated delivery arrangements.</p> <p>Set against these organisational changes, a combined delivery plan for regeneration and tourism is being prepared based on the core themes of Harwich (growth opportunities), West Clacton and Jaywick (housing and regeneration), Tourism and Economic Development.</p> <p>Procurement activity has now been completed with partners now identified to support the Council in preparing the Economic Development Strategy and Implementation Plan along with exploring ways to maximise external funding opportunities available to the Council.</p> <p><b>STATUS / UPDATE</b> <b>Restructuring / FSR process - 2013</b></p> <p><b>Development of Wider Regeneration Initiatives to be progressed and developed with partners during 2013.</b></p>
		<p>R2 Clarify which of the relevant agencies or delivery vehicles is responsible for delivering which regeneration projects and to what timeline. This clarification should include:</p> <ul style="list-style-type: none"> <li>- The governance and reporting arrangements;</li> <li>- The project management arrangements; and</li> <li>- The funding available to set against the project.</li> </ul>		
		<p>R3 Develop and implement systems to support the understanding, monitoring, delivery and review of the full value for money of regeneration activities of both the Council and its partners. To include:</p> <ul style="list-style-type: none"> <li>- Continuous evaluation of activities against key outcomes;</li> <li>- Assessment of projects delivered, set against investment, including officer time; and</li> <li>- A clear strategy for the use of Council funds and assets and their contribution towards delivering objectives.</li> </ul>		