

AUDIT COMMITTEE - Table of Outstanding Issues (December 2013)

GENERAL

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Governance Area	Activity / Subject	Recommendation / Issue	Lead Service	Progress / Comments	Status - Target Date
Audit Committee Effectiveness	Periodic review of the operation and effectiveness of the Audit Committee.	<p>At its 26 September 2013 meeting the Committee considered a formal update against outstanding actions following the ongoing monitoring of the Committee's effectiveness.</p> <p>The following two items remain in progress along with the wider request to review and determine future training opportunities for the Committee which could encompass all other members and officers:</p> <p>1) Committee's input into the External Audit Programme 2) The Committee periodically obtaining the views of External Audit on the work and effectiveness of the Committee.</p>	Finance and Procurement Manager	<p>In respect of item 1), the Local Audit and Accountability Bill is currently going through Parliament, and sets out arrangements for the appointment of auditors and monitoring of audits. The role of the Committee in relation to the performance of the external auditor and the input into work programmes will be reviewed once this bill becomes law.</p> <p>In respect of item 2) the practicality of adding this to the Audit Committee's work plan as a regular item is being explored.</p> <p>In respect of risk management training, a training session will be provided to Committee members immediately before the meeting and will cover risk management, as an introduction to the associated item elsewhere on the agenda, but also to cover clarification of assurance levels provided by Internal Audit.</p> <p>Following this 'introductory' training it is planned on providing a wider session on risk management as part of a future 'All Member Briefing'.</p> <p>It is also planned on providing more focused training on specific areas that the Committee may identify following the above.</p>	Dec 2013 and on-going
Control Environment	Outcomes from work of Internal Audit	<p>At its meeting on 13 December 2012, the Audit Committee resolved:</p> <p><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></p>	Corporate Director (Corporate Services)	Time recording requirements are set out in the Council's Flexible Working Policy which is available on the Council's intranet. To complement this policy, a 'standardised' electronic time recording form has now been made available on the intranet which can be used by officers where relevant.	Completed

<p>Control Environment</p>	<p>Outcomes from work of Internal Audit</p>	<p>After considering the latest outcomes from the work of Internal Audit at its 21 March 2013 meeting, the Committee resolved that:</p> <p><i>An update report be submitted to the next meeting of the Committee on risk issues relating to the repair and maintenance of CCTV and that the relevant Portfolio Holder be informed, as a matter of courtesy, that the Committee will be receiving such a report.</i></p> <p>Following the Committee's consideration of this update report at its subsequent meeting on 27 June 2013, it resolved:</p> <ol style="list-style-type: none"> 1. The contents of the report, be noted; and 2. The following recommendations be made to CABINET following a review of the issues: <ul style="list-style-type: none"> • Steps be taken to simplify paperwork associated with the acquiring of roving cameras; • Consideration be given to a programme for replacing old or irreparable cameras; • An audit be undertaken to identify where reliable cameras are situated; • That all possible commercial opportunities be explored and reported back upon; • The deployment of mobile units be considered; • That appropriate training and licensing of key personnel be undertaken; • Opportunities for expanding the service be explored as a means of increasing revenue; • Ensure that all signage complies with the requirements of the law; • Review siting and altering positions of cameras • Monitor the log maintained by the Council's officers and the Police 	<p>Corporate Director (Life Opportunities)</p>	<p>As requested, the items identified by the Committee are being formally reviewed as part of a wider 'audit' of the Council's CCTV provision. Work has either been completed or remains ongoing in respect of the individual points that the Committee raised. This also includes the consideration of making budgetary provision for maintenance and remedial work which has been included within the Council's Revised Financial Baseline and Detailed Estimates 2014/15 that will be considered by Cabinet on 13 December 2013.</p> <p>For completeness, it is proposed on presenting to the next meeting of the Committee the formal outcome against each point raised once the associated work is completed.</p>	<p>Mar-14</p>
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General Governance	Outcomes from work of Internal Audit	<p>After considering the Table of Outstanding Issues Report at its 27 June 2013 meeting, the Committee resolved that:</p> <p><i>An update on the Council's enforcement role in respect of Planning be brought before the Committee at its next meeting to be held on Thursday 26 September 2013.</i></p> <p>After considering the Regular Internal Audit Monitoring Report at its 27 June 2013 meeting along with the broader issues around S106 money the Audit Committee agreed that:</p> <p><i>The S106 audit report completed in the period be presented at the next meeting of the Committee as part of the Planning update.</i></p> <p><i>S106 Monies in respect of linking with opportunities with Essex County Council and making it readily available for all.</i></p>	Head of Planning Services	An verbal update was provided directly at the Committee's meeting on 26 September 2013. This item remains as a 'live' item on the Table of Outstanding issues as further updates from the service will be requested in 2014.	On-going
External Audit	Future Change	<p>At its meeting on 13 December 2012, the Audit Committee resolved:</p> <p><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></p>	Finance and Procurement Manager	Under current proposals, Local Authorities will be able to appoint their own external auditors from 2017. 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 2017.	2016/17
Control Environment	Outcomes from work of Internal Audit	<p>At its meeting on 26 September 2013, the Committee considered the regular report on the work of Internal Audit and resolved:</p> <p><i>a) Before a new system was implemented, Internal Audit Services should be involved</i></p> <p><i>b) The Audit and Governance Manager inform the Committee of any future identified issues of compliance and;</i></p> <p><i>c) The Committee expect appropriate action to be taken so that the situation of three less than adequate audits would not occur again (The Finance and Procurement Manager to confirm that this had been achieved at a future Audit Committee).</i></p>	Finance and Procurement Manager	<p>The points raised by the Audit Committee were presented to Management Team on 15 October 2013.</p> <p>In addition to the formal points raised by the Committee, Management Team's attention was also drawn to the need to ensure that the correct arrangements were in place in respect of cash handling which the Committee had raised concerns about during their discussions.</p>	Completed

<p>General Governance</p>	<p>Key Projects / Priorities</p>	<p>At its meeting on the 26 September 2013, the Committee received an update on Regeneration including the latest position against an outstanding recommendation from the Council's External Auditors.</p> <p>In respect of the specific audit recommendation, it was felt that the matter had moved on following subsequent events such as the Economic Strategy and the fundamental service reviews. The focus has shifted to the strategic direction of regeneration and value for money / benefits it can bring. However it was felt useful to maintain regeneration as an item on the Table of Outstanding Issues and the Committee also requested that the Regeneration Manager attend the next meeting to update the Committee on the progress of the South East Local Enterprise Partnerships economic plan. The Chairman also requested a regular update be sent to the Audit Committee on any forthcoming projects.</p>	<p>Corporate Director (Public Experience)</p>	<p>The SELEP Economic Plan and the Essex Plan for Growth have yet to be finalised. Therefore a pragmatic approach would be to wait until these documents have been completed and reviewed which will enable a more comprehensive update to be provided to the Committee.</p> <p>It is planned on providing a regeneration update to the Committee at its next meeting in March 2014.</p>	<p>Mar-14</p>
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