

AUDIT COMMITTEE - Table of Outstanding Issues (March 2020) - GENERAL

Governance Area	Activity / Subject	Recommendation / Issue	Lead / Service	Progress /Comments	Status – Target Date
Risk Management	Effective Emergency Planning	At its meeting on 30 January 2020, the Committee considered the updated corporate risk register. Following discussions on emergency planning the Committee asked how the Council could test the effectiveness of evacuation procedures in the event of a major incident such as flooding.	Assistant Director Finance and IT	<p>Emergency plans are tested at a strategic / tactical level via regular simulated incidents. For practical reasons it is difficult to include the actual evacuation of residents etc. via these simulated exercises. However one of the primary issues faced in an evacuation scenario relates to vulnerable / disabled people where there may need to be enhanced preparedness. With this important issue in mind, work is on-going with Essex multi-agency partners to establish / maintain a statistical data set reflecting people that may need to be treated as a priority which can be shared in an emergency situation with all responders such as the police, fire and ambulance services.</p> <p>In terms of the current position, some key points are as follows:</p> <ul style="list-style-type: none"> • The system being used is called VIPER – it is now fully working and tested and includes a smartphone app. • ECC are applying their due-diligence process with a view to 	End of Dec 2020

				<p>signing an associated information sharing agreement.</p> <ul style="list-style-type: none"> • 'Go live' and training scheduled for later in this calendar year. 	
		<p>Following the consideration of the Anti-Fraud and Corruption Strategy in March, it was resolved that:</p> <p>The Head of Democratic Services & Elections be requested to consider including training for Members on anti-fraud and corruption measures as part of the Councillor Development Scheme.</p>	<p>Assistance Director Governance</p>	<p>This item has now been added to a list of potential items to include in future training sessions for Members.</p>	<p>Review in January 2021</p>
		<p>Following the consideration of the Audit Committee's work programme for 2020/21, it was resolved that:</p> <p>That at an appropriate time in the future an audit be carried out in relation to the effectiveness of the Council's response to the Coronavirus public health emergency.</p>	<p>Assistant Director Finance and IT</p>	<p>This recommendation from the Audit committee has led to a wider but related activity being identified within the Annual Governance Statement action plan set out in Appendix C.</p> <p>As this recommendation has been superseded by later events, it is therefore planned to report progress against it as part of the Annual Governance Statement Action Plan rather than be potentially duplicated within this Appendix.</p>	<p>Completed</p> <p><i>(Included as part of Annual Governance Statement Action Plan going forward)</i></p>

AUDIT COMMITTEE - Table of Outstanding Issues – OUTTURN POSITION FOR ANNUAL GOVERNANCE STATEMENT ACTIONS 2019/20

Governance Issue	Required Action(s)	Completed Action(s)
<p>Managing risks and performance through robust internal control and strong public financial management</p> <p>The Council continues to deliver the ten year approach to budgeting, aimed at maximising savings opportunities whilst delivering growth in underlying income to deliver a balanced budget over a ten year forecast.</p> <p>Risks exist to the plan should savings not achieved and income generation schemes not materialise while using non-recurrent reserves to addressing budget gaps is not sustainable should austerity continue.</p>	<p>Continue to develop the long term forecast with a focus on:</p> <ul style="list-style-type: none"> • Ensuring the robustness of assumptions used in financial planning/forecasting. • Prioritising resources whilst maintaining services wherever possible. • Undertaking targeted reviews of significant areas for cost pressures • Continuing to identify opportunities for savings, with the development of a 4 year plan for delivery. <p>Delivery of a balanced budget in 2020/21 in-line with the forecast.</p>	<p>The budget for 2020/21 was agreed by Full Council on 11 February 2020 which was based on the most up to long term forecast.</p> <p>The long term forecast remains broadly on target with the delivery of annual surpluses over the life of the forecast still anticipated to be achieved.</p> <p>To isolate the on-going revenue forecast from potential one-off costs associated with the maintenance of Council Assets, an initial fund of £1.134m was agreed by Cabinet on 13 September to support costs that may emerge over the remaining years of the forecast. This will be complimented by a corporate review of the Council's operational assets to prioritise spending from this fund over the next few years</p> <p>A savings plan covering the period from 2021/22 and beyond will be developed during the year.</p>

<p>Determining the interventions necessary to optimise the achievement of the intended outcomes</p> <p>By strengthening the linkages between the Corporate Plan priorities and the Council's investment plans.</p>	<p>To identify and maintain an ongoing corporate investment plan (including the capital programme) supporting delivery of the Council's priorities including the development of relevant strategies as necessary.</p>	<p>As part of delivering against the corporate plan and associated priorities, an investment plan will be developed as early as possible from 2020/21 which will be directly linked to the Council's budget and evolving financial position and supported by the reprioritisation of budgets / existing funding and/or as part of the long term forecast.</p>
<p>Ensuring openness and comprehensive stakeholder engagement</p> <p>Supporting the delivery of key housing and development projects and priorities through open and transparent decision making (including informal briefings). Demonstrating effective use of the council's resources throughout continuation of the project development. This will include robust governance arrangements including risk management, funding, skills and capacity.</p>	<p>Consultation on a draft Housing Strategy and approval of a business/action plan setting out delivery, funding and performance of key housing and development building projects such as:</p> <ul style="list-style-type: none"> • Development of Jaywick Sands; • Garden Communities; and • Other relevant sites across the district. <p>Additional specific statutory consultation on the Local Plan and future development of the Garden Communities project.</p>	<p>Following consultation, the Housing Strategy has been recommended by Cabinet to Full Council for adoption.</p> <p>Options to deliver further housing in Jaywick Sands remain in progress with discussions underway with external partners to develop the most advantageous approach that balances the right housing and tenure with viability / affordability.</p> <p>The Planning Inspector's decision relating to Section 1 of the Local Plan has been received endorsing the development of the Tendring Colchester Garden Community. The next stage of the project for place-making and delivery, with associated governance arrangements will be set out in future reports with any associated consultation undertaken as necessary.</p>

<p>Developing the entity's capacity, including the capacity of its leadership and the individuals within it</p> <p>Ensuring compliance of the Council's governance arrangements through project board reviews and delivery of transformation projects, through the monitoring of key policies.</p>	<p>For the relevant project board or lead officers to identify sufficient resources to demonstrate and monitor compliance with the Council's policies and procedures (forming the Governance framework) during delivery and embedding the final arrangements.</p> <p>To complete the roll out of the revised business planning and project management approach.</p> <p>Launch the Cabinet report writing through modern.gov using the new template and processes.</p> <p>Recruit to the Senior Governance Officer post.</p> <p>Develop an induction and training programme for the newly elected Councillors covering a range of topics, including dedicated chairmanship training and an overview and scrutiny workshop.</p>	<p>A Project Board has been established with its regular meetings taking place from August 2019. The Project Board will continue to take a key role in supporting the development of projects / business cases, which will include a review of key outcomes / deliverables once the project has been fully implemented.</p> <p>A revised business planning and project management approach has been rolled out across the Council with awareness / Q&A sessions undertaken at departmental manager's meetings and senior manager's forums.</p> <p>The roll out of the functionality of Modern.Gov has been delayed due to the authority's response to Covid-19 and moving to virtual meetings, recruitment to a vacancy will assist with developing Modern.gov over a phased approach in 2020/21.</p> <p>The new Assistant Directors have commenced a review of capacity across the Council following the management restructure.</p> <p>Member development and training opportunities have been delivered including a session covering skills, practice and approach to chairing different meetings, and affordable housing for the Planning Committee. The overall member development programme is now underpinned by a new Member Development Statement and is ongoing and in addition to the All Member Briefing programme.</p> <p>Training on chairmanship took place in June (1:1 sessions) and September (a group session) and overview and scrutiny training was provided in June 2019 & 2020. Access to the LGA's online training portal for Councillors is being rolled out and where LGA courses support Executive/Scrutiny or other training needs, attendance at these is being facilitated. Training for Councillors is aligned to best support the delivery of the new Corporate Plan.</p>
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<p>Managing risks and performance through robust internal control and strong public financial management</p> <p>Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law</p> <p>Ensure the Local Code of Corporate Governance and key policies and procedures are up to date.</p>	<p>Through a centralised review develop an action and monitoring plan to include policy review dates and associated decision making.</p>	<p>The work associated with this action will commence in 2020/21 as it will form a key role of the Senior Governance Officer post as part of the capacity referred to above.</p> <p>In the interim the Business Support team have developed a spreadsheet which holds information on policies and procedures published on the Council's intranet. This is being utilised to contain information on reviewing and updating policies.</p>
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Where actions remained outstanding at the end of 2019/20, these have been included (and updated where necessary) within the 2020/21 Annual Governance Statement Actions set out in the following Appendix.

AUDIT COMMITTEE - Table of Outstanding Issues (October 2020) – ANNUAL GOVERNANCE STATEMENT ACTIONS 2020/21

Governance Principle & Issue	Required Action(s)	Update / Additional Comments
Carried Forward and Updated from 19/20		
<p>Implementing good practices in transparency, reporting, and audit to deliver effective accountability</p> <p>Ensuring compliance of the Council's governance arrangements through project board reviews.</p> <p>Utilising the Council's systems to implement best practice for drafting, reporting and decision making</p>	<ul style="list-style-type: none"> • Review of project outcomes being undertaken by the Project Board to support future decision making and delivery • Commence the roll out of the functionality of Modern.gov over a phased approach in 2020/21. 	<p>Both of these actions will be considered as part of the respective Service's key priorities and actions during the second half of 2020/21.</p>
<p>Developing the entity's capacity, including the capacity of its leadership and the individuals within it.</p> <p>Ensuring the Council has the appropriate structures in place to support delivery of the Corporate Plan following the Senior Management restructure.</p>	<ul style="list-style-type: none"> • Finalise the operational capacity review and implement any recommended and approved staffing restructures. 	<p>This action is included as a standing agenda item on the regular Assistant Director meetings with actions underway in collaboration with HR, to deliver a prioritised / phased approach to this key activity over the second half of 2020/21.</p>

New and Updated for 20/21		
<p data-bbox="107 248 562 389">Determining the interventions necessary to optimise the achievement of the intended outcomes</p> <p data-bbox="107 472 658 576">Managing risks and performance through robust internal control and strong public financial management</p> <p data-bbox="107 655 658 831">By strengthening the linkages between the Corporate Plan priorities and the Council's investment plans along with review of the longer term impact of COVID-19</p>	<p data-bbox="701 323 1352 389">As part of the Back to Business and Recovery Plan:</p> <ul data-bbox="748 437 1406 1102" style="list-style-type: none"> <li data-bbox="748 437 1406 580">• Undertake a corporate review of the Council's operational assets to prioritise spending from an associated reserve over the next few years; <li data-bbox="748 628 1406 874">• to develop an investment plan during 2020/21 which will be directly linked to the Council's budget and evolving financial position and supported by the reprioritisation of budgets / existing funding and/or as part of the long term forecast; and <li data-bbox="748 922 1406 1102">• conduct an audit review in relation to the effectiveness of the Council's response to the COVID-19 including <i>a review of the lessons learnt from the Council's response and</i> longer term consequences. 	<p data-bbox="1435 432 2101 576">The Back to Business action plan is currently being developed and this action will be the considered as part of the short to medium term activities.</p> <p data-bbox="1435 951 2069 1016">This will be considered as part of the Internal Audit Plan over the second half of 2020/21.</p>
<p data-bbox="107 1147 618 1262">Defining outcomes in terms of sustainable economic, social and environmental benefits</p> <p data-bbox="107 1366 562 1437">Determining the interventions necessary to optimise the</p>		

<p>achievement of the intended outcomes</p> <p>To set out the Council's vision following the Council's Climate Emergency declaration of the Council's activities being 'carbon neutral' by 2030.</p>	<ul style="list-style-type: none"> • Prepare an Action Plan for approval by both the Cabinet and Council to form part of the Council's Policy Framework 	<p>A detailed action plan is currently being developed for reporting to members in the second half of 2020/21.</p>
<p>Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law</p> <p>Ensure the Local Code of Corporate Governance and key policies and procedures are up to date.</p>	<ul style="list-style-type: none"> • Review of the Council's Equality and Diversity strategy, policies and procedures 	<p>Both of these actions will be considered as part of the respective Service's key priorities and actions during the second half of 2020/21.</p>
<p>Ensuring openness and comprehensive stakeholder engagement</p> <p>Establishing a corporate framework to support community engagement</p>	<ul style="list-style-type: none"> • Developing the Council's approach and adopting principles for community engagement. 	<p>Both of these actions will be considered as part of the respective Service's key priorities and actions during the second half of 2020/21.</p>