

AUDIT COMMITTEE - Table of Outstanding Issues (January 2022) - GENERAL

Governance Principle and Issue	Recommendation / Issue	Lead / Service	Progress /Comments	Status – Target Date
<p>Developing the entity’s capacity, including the capacity of its leadership and the individuals within it.</p>	<p>Following the consideration of the Anti-Fraud and Corruption Strategy last year, 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>Assistant Director Governance</p>	<p>The issue of the integration of training for Councillors on bribery and corruption into the offer for training for Councillors is being taken forward within the wider piece of work endorsed by Cabinet (on 19 February 2021 – Minute 138 refers) and Council (on 16 March 2021 – Minute 103 refers). This wider piece of work arose from the work of the Constitution Review Working Party at which the suggestion for “a suitable mechanism for regular Member input going forward such as a cross-party Member Working Group” was made. The Working Party also identified the potential use of e-Learning Platforms and in pursuance of that access to the LGA’s e-Learning Package for Members has been arranged for all Councillors and is being rolled out to them. However, the LGA e-Learning Platform does not include a module on bribery and corruption, and measures to deter and detect such behaviour. Discussions will take place with the</p>	<p>Development of Formal Training Programme ongoing which will include:</p> <p>1. Joint general training with other Essex Authorities.</p> <p>2. Statement of Accounts training, timing of which remains subject to the reporting of the accounts to the Committee.</p> <p>The above are planned to be undertaken during the last quarter of the year.</p>

			<p>Section 151 Officer to look at how best to provide this training as they are on the wider point of Local Government Finance as requested by the Resources and Services Overview and Scrutiny Committee (to supplement the e-Learning module and a workbook on the subject already circulated to Members of that Committee).</p> <p>Presently a formal programme is being finalised and Committee shall be updated once this is complete.</p>	
<p>Managing risks and performance through robust internal control and strong public financial management</p>	<p>Following an update from the Assistant Director Housing and Environment on a number of Housing related matters at the Committee's meeting in March, it was agreed to keep under review the on-going issue relating to Council House void periods. This is especially timely given the review / changes to the governance arrangements proposed by the relevant Service in response to this issue.</p>	<p>Assistant Director Housing and Environment</p>	<p>The current position on reducing void turnaround time is still progressing. A new contractor has been appointed and has commenced, introducing some operational changes in order to provide a more efficient process once properties are ready to let.</p> <p>In July the Committee were informed that a new software programme was being rolled out. This is now live and over 800 applications have been entered onto the system.</p> <p>Fortnightly meetings are being chaired by the Chief Executive as</p>	<p>The void rate for general properties has now returned to the historic rate of 2% with a focus now moving to sheltered accommodation and long term voids. The fortnightly meetings chaired by the Chief Executive remain in place with future updates to be included within financial</p>

			<p>part of the wider management response to this specific issue, which are attended by the Portfolio Holder for Housing along with key Senior Officers</p> <p>Further key milestones include:</p> <p>Early September 21 – allocation process will be moved from Northgate system to MRI system</p> <p>December 2021 – complete move from Northgate to MRI system</p>	<p>performance reports over the remainder of 2021/22 and into 2022/23.</p>
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AUDIT COMMITTEE - Table of Outstanding Issues (April 2021) – EXTERNAL AUDIT RECOMMENDATIONS

Area	Recommendation and Agreed Action	Lead / Service	Progress / Comments	Status – Target Date
Use of Resources	<p>As set out in April 2021, we identified some significant amount of carry forward each year from the planned projects of revenue and capital items, which indicates an issue of deliverability of planned projects.</p> <p>There is a risk that reserves are not being held at the optimum level, given that a number of them have not moved notably in recent years.</p> <p>AGREED ACTIONS:</p> <p>1. Assess the ongoing viability of planned projects and take actions such that they can be delivered within a reasonable time and minimise the carry forward.</p> <p>2. Assess, at least once every two years, the appropriateness of the levels of individual reserves and their continued validity based on factors such as historic utilisation rates, associated risk / sensitivity analysis and their underlying purpose and release any excess reserves.</p>		<ol style="list-style-type: none"> 1. This now forms part of the emerging Corporate Investment Plan. 2. This action will be incorporated into the budget setting cycle from 2022/23 onwards. 	<ol style="list-style-type: none"> 1. A Corporate Investment Plan is currently planned on being presented to Cabinet in February 22. This will cover the prioritisation and investment in projects, along with the consideration of associated capacity and resources. 2. Completed. First review included within the Budget Report considered by Cabinet

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AUDIT COMMITTEE - Table of Outstanding Issues (July 2021) – 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>The outcome from two key projects were due to be reported to the Project Board in the second half of 2021/22 following their completion; however this has now been rescheduled for the last quarter of the year.</p> <p>Modern.gov remains an ongoing and live project with additional functionality planned to be rolled out during 2021/22. The delivery team have received updated training to support the future roll out of this system.</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>The restructure to align services and teams with the Assistant Director roles in underway in phases. The first phase will be subject to consultation which is to commence in January 2022.</p> <p>Consideration of capacity and resources will also form part of the Corporate Investment Plan mentioned above.</p>

New and Updated for 20/21		
<p data-bbox="107 248 562 387">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="698 248 1352 316">As part of the Back to Business and Recovery Plan:</p> <ul data-bbox="748 363 1406 1026" style="list-style-type: none"> <li data-bbox="748 363 1406 507">• 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="748 555 1406 802">• 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="748 850 1406 1026">• 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="1431 248 2132 663">The alignment of the Council's budget and priority setting has been strengthened during 2021/22 with both coming together as part of the same decision making and consultation process for 2022/23. As highlighted above, a Corporate Investment plan is planned on being presented to Cabinet in February 22, which will bring together the Back to Business Plan and the prioritisation of budgets and resources going into 2022/23.</p> <p data-bbox="1431 703 2132 1198">An update on the Council's general response to the COVID-19 pandemic was set out in the main body of the Annual Governance Statement that forms part of the Statement of Accounts for 2020/21. However, this remains subject to formal review by Internal Audit where further opportunities to strengthen the Council's arrangements will be considered, e.g. business continuity. This item also remains the subject of the work of Internal Audit which will be reported separately as part of the regular reports of the Head of Internal Audit.</p>
<p data-bbox="107 1241 618 1353">Defining outcomes in terms of sustainable economic, social and environmental benefits</p>		

<p>Determining the interventions necessary to optimise the 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 Climate Change Action Plan was agreed by Full Council on 24 November 2020 and included within its priority actions for 2021/22 which forms the background against which performance is being formally reported via the revised monitoring arrangements.</p> <p>Climate change remains part of the initial highlight priorities for 2022/23, which remain subject to consideration by Cabinet at its 28 January 22 meeting.</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 2021/22 and are included within the revised performance monitoring arrangements, with updates being reported to Management Team during the year.</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. 	