

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

Governance Principle and Issue	Recommendation / Issue	Lead / Service	Progress /Comments	Status – Target Date
Developing the entity's capacity, including the capacity of its leadership and the individuals within it.	<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>	Assistant Director Governance	<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 Section 151 Officer to look at how best to provide this training as they</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>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>A draft schedule of meetings approved by Cabinet will be submitted to Annual Council on 26 Apr 22 for consideration. The schedule includes six dedicated sessions for Councillor Development Sessions in 2022/23.</p>	<p>3. Proposed schedule of six training sessions dedicated to Councillor development through 2022/23.</p>
Response to report of Ofsted following inspection of Career Track	The full Ofsted report following the November 22 inspection was published on 24 December 22, grading Career Track as 'Requiring Improvement', which was subject to a separate report to this Committee at its 31 March 22 meeting.	Assistant Director Partnerships	In order to respond to the Ofsted outcome the service has compiled a detailed Development Plan which was presented to Audit Committee at its 31 March 22 meeting. Furthermore a Development Group has been formed to monitor the work and ensure the targets set against the Ofsted report were being met.	Next update to the Committee June 2022

In addition to the above, further updates will be provided to future meetings of the Committee for the following two items:

1. Careline accreditation

2. Planning Enforcement

AUDIT COMMITTEE - Table of Outstanding Issues (April 2022) – 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> <ol style="list-style-type: none"> 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. 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. 		<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. 	Completed – these activities will be managed via the Corporate Investment Plan and Financial Strategy on an ongoing basis.

AUDIT COMMITTEE - Table of Outstanding Issues (April 2022) – ANNUAL GOVERNANCE STATEMENT ACTIONS 2020/21

Governance Principle & Issue	Required Action(s)	Update / Additional Comments
Carried Forward and Updated from 19/20		
Implementing good practices in transparency, reporting, and audit to deliver effective accountability Ensuring compliance of the Council's governance arrangements through project board reviews. Utilising the Council's systems to implement best practice for drafting, reporting and decision making.	<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 the Digital Transformation Project was reported to Cabinet on 25 Mar 22 which also identified further investment opportunities for consideration for part of the Corporate Investment Plan. Further project outcomes will be reported to Cabinet as necessary during the year e.g. office transformation.</p> <p>Modern.gov remains a live project with additional functionality planned to be rolled out on an ongoing basis as necessary.</p>
Developing the entity's capacity, including the capacity of its leadership and the individuals within it. Ensuring the Council has the appropriate structures in place to support delivery of the Corporate Plan following the Senior Management restructure.	<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 remains underway with the first phase planned to be implemented during the first quarter of 2022/23.</p> <p>Consideration of capacity and resources will remain a key element of the Corporate Investment Plan mentioned above.</p>

New and Updated for 20/21		
<p>Determining the interventions necessary to optimise the achievement of the intended outcomes</p> <p>Managing risks and performance through robust internal control and strong public financial management</p> <p>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>As part of the Back to Business and Recovery Plan:</p> <ul style="list-style-type: none"> • Undertake a corporate review of the Council's operational assets to prioritise spending from an associated reserve over the next few years; • 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 • 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 longer term consequences.</i> 	<p>The Corporate Investment Plan which responds to the first two bullet points has now been established as highlighted above, with the first report presented to Cabinet on 25 March 22. This included the first phase of re-prioritising existing budgets to support further investment opportunities.</p> <p>As discussed at the Committee's meeting on 31 March 2022, this will form part of the planned work of Internal Audit during the year with an overall report bringing individual elements together planned for later in the year.</p>
<p>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</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 remains within the Council's key priority actions for 2022/23, which forms the background against which performance is being formally reported via the revised monitoring arrangements.</p>

declaration of the Council's activities being 'carbon neutral' by 2030.		
<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 were considered as part of the respective Service's key priorities and actions during 2021/22 continuing through 2022/23, 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. 	