

**AUDIT COMMITTEE - Table of Outstanding Issues (September 2022) - GENERAL**

Governance Principle and Issue	Recommendation / Issue	Lead / Service	Progress / Comments	Status – Target Date
<p><b>Developing the entity's capacity, including the capacity of its leadership and the individuals within it.</b></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 &amp; 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 development of a Formal Training Programme remains ongoing which will include:</p> <ol style="list-style-type: none"> <li>1. Joint general training with other Essex Authorities.</li> <li>2. Statement of Accounts training, timing of which remains subject to the reporting of the accounts to the Committee.</li> </ol> <p>Dedicated sessions for Audit Committee Members are currently being arranged to cover the following topics:</p> <p>The role of Internal Audit Anti-Fraud and Corruption Strategy</p> <p>Corporate Governance and Assurance in a Local Authority setting</p> <p>Role and appointment of External Audit</p> <p>Risk Management</p>	<p><b>Training days to be agreed over Q2 and Q3</b></p>

			The above are subject to external training providers' availability	
<b>Response to report of Ofsted following inspection of Career Track</b>	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	The development plan referred to at the last meeting continues to progress and nears completion. The Development Group has monitored this progress to ensure the targets set against the Ofsted report can be met.	<b>An update report will be presented to this Committee by the Assistant Director, Partnerships, on 29 Sep 22.</b>
<b>Careline update</b>	At its meeting in June 2022, the Committee requested responses to a number of questions to be submitted to the Careline Board.	Assistant Director Partnerships	The Careline Board considered the Audit Committee's enquiries at a recent meeting along with agreeing the associated responses.	<b>An update is set out in Appendix C.</b>



**AUDIT COMMITTEE - Table of Outstanding Issues (September 2022) – ANNUAL GOVERNANCE STATEMENT ACTIONS 2021/22**

Governance Principle & Issue	Required Action(s)	Update / Additional Comments
<p><b>Implementing good practices in transparency, reporting and audit to deliver effective accountability.</b></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"> <li>• Review of project outcomes being undertaken by the Project Board to support future decision making and delivery.</li> <li>• Continuation of the roll out of the functionality of Modern.gov over a phased approach in 2021/22.</li> </ul>	<p>ON-GOING in 2022/23 - The outcome from key projects will be reported to the Project Board / Members following completion of the associated project.</p> <p>ON-GOING in 2022/23 - Modern.gov remains an on-going and live project with additional functionality planned to be rolled out during 2022/23. The delivery team have received updated training to support the future roll out of this system.</p>
<p><b>Developing the entity's capacity, including the capacity of its leadership and the individuals within it.</b></p> <p>Ensuring the Council has the appropriate structures in place to support delivery of the Corporate Plan following the Senior Management restructure.</p>	<p>Finalise the operational capacity review and implement any recommended and approved staffing structures.</p>	<p>ON-GOING in 2022/23 - This action is included as a standing agenda item on the regular Assistant Director meetings with actions underway in collaboration with HR, to continue to deliver a prioritised/phased approach to this key activity during 2022/23.</p>
<p><b>Determining the interventions necessary to optimise the</b></p>	<p>As part of the Back to Business and Recovery Plan:</p>	<p>Completed – associated actions now form part of alternative processes underway in the Council.</p>

<p><b>achievement of the intended outcomes.</b></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>	<ul style="list-style-type: none"> <li>• Undertake a corporate review of the Council's operational assets to prioritise spending from an associated reserve over the next few years;</li> <li>• 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;</li> <li>• Conduct an audit review in relation to the effectiveness of the Council's response to COVID-19, including a review of the lessons learnt from the Council's response and longer term consequences.</li> </ul>	<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 and this work continues.</p>
<p><b>Defining outcomes in terms of sustainable economic, social and environmental benefits.</b></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"> <li>• Prepare an Action Plan for approval by both the Cabinet and Council to form part of the Council's Policy Framework.</li> </ul>	<p>COMPETED - A Climate Change Action Plan was agreed by Full Council on 24 November 2020 and included within its priority actions from 2021/22, which forms the background against which performance is being formally reported via the revised monitoring arrangements.</p> <p>At its June meeting, the Committee required that the relevant Corporate Director attend a meeting of the Committee in early 2023 to present to Members a two year progress report on the Council's Climate Change Action Plan.</p>
<p><b>Behaving with integrity, demonstrating strong commitment</b></p>	<ul style="list-style-type: none"> <li>• Review of the Council's Equality and Diversity strategy, policies and procedures</li> </ul>	<p>ON-GOING in 2022/23 - Both of these actions will be considered as part of the respective Service's key priorities and actions during 2022/23 and are included within the revised</p>

<p><b>to ethical values and respecting the rule of law.</b></p> <p>Ensure the Local Code of Corporate Governance and key policies and procedures are up to date.</p> <p><b>Ensuring openness and comprehensive stakeholder engagement.</b></p> <p>Establishing a corporate framework to support community engagement.</p>	<ul style="list-style-type: none"> <li>Developing the Council's approach and adopting principles for community engagement</li> </ul>	<p>performance monitoring arrangements, with updates being reported to Management team during the year.</p>
<p><b>Implementing good practices in transparency, reporting and audit to deliver effective accountability.</b></p> <p>Delegated decision making.</p>	<ul style="list-style-type: none"> <li>Awareness and further strengthen good decision making incorporating the Council's policies and framework.</li> </ul>	<p>ON-GOING in 2022/23 - Increase the understanding of key principles including consultation, business planning, budget, and procurement, legal. Concept paper and PIDs to completed comprehensively to ensure successful delivery within the governance framework.</p>
<p><b>Managing risks and performance through robust internal control and strong public financial management</b></p> <p>In terms of business continuity this is especially important given the current global/economic climate</p>	<ul style="list-style-type: none"> <li>The relaunch of the Governance Checklist monitored quarterly and development of service area plans for 2023, both of these will cover risks and business continuity, these should cover the 3 headings under Use of Resources, to include project based risks.</li> </ul>	<p>New for 2022/23</p>

<p><b>Defining outcomes in terms of sustainable economic, social and environmental benefits.</b></p> <p><b>Determining the interventions necessary to optimise the achievement of the intended outcomes.</b></p>	<p>Develop and implement a Corporate policy and strategy 'register' to ensure that these are reviewed and updated in a timely manner and to support decision making.</p>	<p>New for 2022/23</p>
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