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Audit Committee

29 September 2022

**MINUTES OF THE MEETING OF THE AUDIT COMMITTEE,
HELD ON THURSDAY, 29TH SEPTEMBER, 2022 AT 10.38 AM
IN THE COMMITTEE ROOM, TOWN HALL, STATION ROAD, CLACTON-ON-SEA,
CO15 1SE**

Present:	Councillors Coley (Chairman), Alexander (Vice-Chairman) and Miles
In Attendance:	Damian Williams (Corporate Director (Operations and Delivery)), Richard Barrett (Assistant Director (Finance and IT) & Section 151 Officer), Anastasia Simpson (Assistant Director (Partnerships))(except items 13 and 14), Mark Westall (Head of Customer and Commercial Services)(except items 12 - 14), Craig Clawson (Internal Audit Manager), Ian Ford (Committee Services Manager), Karen Townshend (Executive Projects Manager (Governance)), Clare Lewis (Assurance and Resilience Manager), Debiante Messenger (Work Based Learning Manager)(except items 13 and 14) and Keith Durran (Committee Services Officer)
Also in Attendance:	Aphrodite Lefevre of BDO LLP (the Council's External Auditor) attended the meeting remotely through the use of the Microsoft Teams platform

7. APOLOGIES FOR ABSENCE AND SUBSTITUTIONS

Apologies for absence were submitted on behalf of Councillors Fairley and Steady. There were no substitutions.

8. MINUTES OF THE LAST MEETING

The Minutes of the last meeting of the Committee held on Thursday 30 June 2022 were approved as a correct record and were signed by the Chairman.

9. DECLARATIONS OF INTEREST

There were no declarations of interest made on this occasion.

10. QUESTIONS ON NOTICE PURSUANT TO COUNCIL PROCEDURE RULE 38

No Questions on Notice pursuant to the provisions of Council Procedure Rule 38 had been submitted on this occasion.

11. REPORT OF THE INTERNAL AUDIT MANAGER - A.1 - PERIODIC UPDATE REPORT ON INTERNAL AUDIT: JUNE 2022 - AUGUST 2022

The Committee had before it a report submitted by the Council's Internal Audit Manager (A.1) which provided a periodic update on the Internal Audit function for the period June 2022 to August 2022 together with an update on the Internal Audit Charter for approval by the Committee, as required by the professional standards. That report was split into two sections as follows:-

1) INTERNAL AUDIT PLAN PROGRESS 2022/23

It was reported that the Housing Strategy audit was the only audit that remained outstanding from the 2021/22 Internal Audit Plan. That audit had originally been delayed due to the sad passing of the Executive Officer for Housing Projects. The service had not been able to recruit to the post since then and were still currently recruiting to that position. Therefore, the audit had been moved into the 2022/23 Internal Audit Plan with a view to completing the audit later in the year.

Members were made aware that a total number of five audits had been completed during June 2022 to August 2022. One report in this period had received an overall opinion of 'Improvement Required' (Depot Operations) with the other four receiving satisfactory assurance opinions with no significant issues being identified.

A further 14 audits from the 2022/23 Internal Audit Plan had been allocated, eight of which were currently at the fieldwork phase.

The Committee was informed that the Internal Audit team were currently in the 'Key Systems' phase of the plan where all financial and core service systems and processes were reviewed. Though, it was unanticipated that there would be any significant issues as historically they had been well managed, it was very important to ensure that those systems and processes continued to work as expected and remained well controlled.

The Chairman asked the following questions relating to the matters above:-

- (1) Will the proposed Recycling and Waste audit look at the waste generated by the Council itself and by its external service providers?
- (2) What will the proposed Freeport East audit be examining?

The Internal Audit Manager (Craig Clawson) responded along the following lines:-

- (1) Yes.
- (2) This audit would at the governance arrangements.

Quality Assurance

Members were aware that the Internal Audit Team issued satisfaction surveys for each audit completed. In the period under review 100% of the responses received had indicated that the auditee had been satisfied with the audit work undertaken.

Resourcing

The Committee was informed that Internal Audit was currently working with an establishment of 3fte with access to a third party provider of internal audit services for specialist audit days as and when required. The Council had advertised twice for the vacant Audit Technician post, but unfortunately had not been able to appoint to that post.

The Internal Audit Manager was a member of the Essex Audit Group, which was made up of all Heads of Internal Audit across all district and borough councils in Essex including Essex County Council and Southend and Thurrock unitary authorities. All members of this group were finding it difficult to recruit. As a result of this the Internal Audit Manager, with other members of the group, were devising a plan to allow apprentices to work within different Councils across Essex for short periods of time in

order to gain experience that they would not receive working for one organisation. This was to try to provide a better quality of training and experience across the board whilst the apprentice studied.

The Chairman and members of the Committee asked the following questions relating to the matters above:-

- (1) Where and how was the Audit Technician post advertised?
- (2) Would it have been worthwhile to go to the expense of using a specialist recruitment company given the ongoing cost to this Council of using a third party provider of internal audit services plus the cost of moulding an Apprentice into a qualified Audit Technician?
- (3) Is the current establishment sufficient to enable Internal Audit to operate effectively?

The Internal Audit Manager (Craig Clawson) responded to those questions along the following lines:-

- (1) TDC website and online.
- (2) No guarantee of a successful appointment plus an Apprentice can be trained in the Council's "housestyle".
- (3) Yes.

Outcomes of Internal Audit Work

The Standards required the Internal Audit Manager to report to the Audit Committee on significant risk exposures and control issues. Since the last report five audits had been completed and the final report issued. The Public Sector Internal Audit Standards required the reporting of significant risk exposures and control issues.

Assurance	Colour	Number this Period	Total for 2022/23 Plan	
Substantial		1	1	
Adequate		3	3	
Improvement Required		1	1	
Significant Improvement Required		0	0	
No Opinion Required		0	1	One consultative engagement in 2022/23 to date

For the purpose of the colour coding approach, both the substantial and adequate opinions were shown in green as both were within acceptable tolerances.

Issues arising from audits completed in the period under review receiving an 'Improvement Required' opinion and which required reporting to Committee were:-

Depot Operations

Although there was only one significant issue reported within this audit, there were a number of operational issues identified which required management attention across all risk areas identified within the audit. This had a weighted influence on the overall assurance opinion of the report. Those issues would be followed up by Internal Audit with the service in the normal way.

It was noted that many of the findings identified within the audit were longstanding issues that would take time to resolve. The changes currently occurring and planned future changes had an impact on the culture, structure and day-to-day operations of the depot. The service had been working with Internal Audit and would continue to do so going forward. Significant issues identified were:

1. Lack of Stores Stock Takes

In order to manage and control stock and check the integrity of the stock system against system error or potential theft, stock takes were necessary to ensure what was recorded on the system matched with the physical stock. An ad-hoc stock take of a few random lines had been undertaken during the audit, which had identified a few discrepancies. Internal Audit had been advised that there were no regular stock takes - either by checking a number of lines or a complete one. A lack of resource had been provided as the main reason due to the manual methodology of other tasks taking time.

Risk:

“Without regular stock takes, it is problematic to know stock records are correct which would identify any errors in the system or if stock is being removed without authorisation.”

Agreed Action:

“To actively manage stock, regular stock takes are to be introduced, at a minimum frequency of a month.

Current software to be used to monitor stock, but stocktakes will be continued using any replacement software, following current review of options.”

The Chairman and members of the Committee asked the following questions relating to the matters above:-

- (1) Is there sufficient staff resource now in place to enable regular stock takes to be undertaken?
- (2) What is the current position with regard to the introduction of the new software system?
- (3) Have the staff at the Depot engaged in the implementation of the new systems and procedures?

The Corporate Director (Operations & Delivery) (Damian Williams) responded to those questions along the following lines:-

- (1) This was being rectified through a staff restructure.
- (2) A decision was expected in October 2022 as to which IT system the Council would proceed with. It was hoped to 'go live' with the new system in January 2023.

(3) Yes, they have.

Management Response to Internal Audit Findings

The Committee was reminded that there were processes in place to track the action taken regarding findings raised in Internal Audit reports and to seek assurance that appropriate corrective action had been taken. Where appropriate, follow up audits had been arranged to revisit significant issues identified after an appropriate time.

The number of high severity issues outstanding was as follows: -

Status	Number	Comments
Overdue more than 3 months	0	
Overdue less than 3 months	0	
Not yet due	3	

Update on previous significant issues reported

The Corporate Director (Operations and Delivery) provided an update on the progress of agreed actions relating to the Housing Repairs and Maintenance audit, as had been reported at the previous meeting of the Committee.

The Chairman and members of the Committee asked the following questions relating to the matters above:-

- (1) How has the implementation of the agreed actions progressed?
- (2) Has the recent office accommodation review negatively impacted on the amount of storage of equipment etc.?

The Corporate Director (Operations & Delivery) (Damian Williams) responded to those questions along the following lines:-

- (1) Relevant staff have been re-trained. Further progress will be dependent on the new software package.
- (2) No, it has not.

The Head of Customer and Commercial Services also attended the meeting to provide an update on agreed actions previously reported to the Committee arising from an audit of Careline, including updates on staff recruitment and the likely positive outcome of a recent TSA audit.

The Chairman asked the following question relating to the matters above:-

What is the current position relating to recovering debt from Careline customers and is it being closely monitored and pursued?

The Head of Customer and Commercial Services (Mark Westall) responded along the following lines:-

There was £15,000 still outstanding from an external national organisation but fully confident that this would be paid in due course. A change in the allocation of staff duties was being made to ensure that Careline accounts were continually monitored.

2) INTERNAL AUDIT CHARTER

The Committee was aware that a requirement of the Public Sector Internal Audit Standards was for the Committee to review and approve the Internal Audit Charter on an annual basis. The Council's Charter had last been updated and approved in September 2021. As there had been no changes to standards or processes since the last review, it was felt that no amendments were required.

After detailed discussion it was **RESOLVED** that –

- (a) the contents of the report be noted;
- (b) the Internal Audit Charter, as set out at Appendix B to the Internal Audit Manager's report, be approved; and
- (c) the Corporate Director (Operations & Delivery) and the Head of Customer & Commercial Services be required to attend a meeting of the Committee in approximately six months' time in order, respectively, to give further updates relating to the Housing Repairs and Maintenance/Depot Operations audits and the Careline audit.

12. REPORT OF THE ASSISTANT DIRECTOR (PARTNERSHIPS) - A.2 - PROGRESS UPDATE FOLLOWING OFSTED INSPECTION OF CAREER TRACK

Further to Minute 6 (30.6.22), the Assistant Director (Partnerships) provided the Audit Committee with a written progress update on the Council's improvement actions following the Ofsted inspection of Career Track in November 2021, which had resulted in a grading of 'Requiring Improvement'. Following that grading, the Council had implemented a comprehensive Development Plan to address the improvement areas identified by Ofsted.

Members were reminded that an internal Development Group had been established to monitor the progress against the actions identified within the Development Plan. The Development Group was chaired by Councillor Carlo Guglielmi in his role as Portfolio Holder with responsibility for Career Track. Membership of the group also included the Chief Executive, the Assistant Director (Partnerships), the Internal Audit Manager and the Executive Projects Manager (Governance). The Work Based Learning Manager and Organisational Development Manager reported to this group. The Internal Audit Manager and Executive Projects Manager were part of the Development Group as representatives of, respectively, the Section 151 Officer and the Monitoring Officer in their overarching governance roles due to the findings of the Ofsted Report.

It was reported that, to date, the Development Group had met five times and following significant progress it had been able to sign off the Development Plan at its last meeting in June 2022. With the recovery phase / improvement changes now complete, Career Track were returning to Business as Usual and the Development Group had recommended that the membership be revised to align with a governance required by Ofsted for the ongoing provision of all apprenticeships.

The Development Plan (which was attached to the Assistant Director's report) had taken each of the five inspection categories and stated what was being planned to address each area. The document identified the key milestones and progress by using a RAG (Red, Amber, Green) system.

It was reported that initial activity had focussed on setting the foundations and getting them in place. This had involved 'freeing up' the Training Assessment Team Leader to dedicate their time to policy and curriculum development with the introduction of the OneFile system. To enable this to happen, a temporary Training Assessment Officer role had been created (30 hours per week) until the end of July 2022, and then subsequently extended to the end of December 2022 (24 hours per week). That Officer had taken over the apprenticeship caseload from the Training Assessment Team leader. In addition, the services of a specialist company, SDN (Strategic Development Network), had been utilised for their professional help and advice for policy and curriculum development.

That support had enabled Career Track to develop a new curriculum, which fully met the requirements and expectations of Ofsted. The curriculum covered the knowledge, skills and behaviours required by the standards, including personal development, which covered safeguarding, British values, career development and health and wellbeing. Employers were involved in creating the right curriculum for their apprentice(s).

Members were made aware that Career Track would follow the AELP (Association of Employment and Learning Providers) Governance Code, which was based on the following expectations of good governance:

- *Putting the learner, apprentice, and employer first;*
- *promoting high expectations and ambitions for learners, apprentices, and staff;*
- *listening to learners, employers, and staff;*
- *promoting inspirational training, teaching, and learning and assessment;*
- *creating a safe environment for learners and apprentices to train, learn and develop;*
- *providing strong strategic leadership and challenge to the senior team;*
- *demonstrating accountability to all stakeholders, including publishing accurate and timely information on performance;*
- *ensuring the achievement of equality of opportunity, diversity, and inclusion throughout the organisation.*

The Committee was advised that, under the Ofsted Education Inspection Framework, it was a requirement that an apprenticeship training provider followed the further education and skills handbook criteria for governance, as identified in the AELP Governance Code.

Therefore, the aim of the new Tendring District Council (TDC)(Career Track) Apprenticeship Governance Board was to achieve effective governance, that:

- *sets the tone from the top and ensures that delivery matches up with an organisation's values and ethos;*
- *provides strategic direction and control to Career Track by creating robust accountability, oversight and assurance for educational outcomes and financial performance; and*

- *requires confidence and ability to challenge conventional wisdom, ask tough questions and nurture strong relationships.*

Members were informed that Cabinet would continue to hold overall responsibility for the function of Career Track with the relevant Portfolio Holder chairing the Apprenticeship Board thereby creating robust accountability, oversight and assurance for educational outcomes and financial performance.

As previously reported, the service had formally launched OneFile, a training software package for the administration and management of apprenticeships. OneFile was used by at least 50% of all apprenticeship providers as it supported the learners more effectively and enabled the provider to better monitor and ensure effective delivery of the curriculum. Career Track was now able to fully personalise learning, improve quality and increase engagement with their apprentices and employers, using the OneFile eportfolio software.

It was reiterated that the agreement for TDC (under the name of Career Track) to provide apprenticeship training rests with the ESFA. That organisation had an allocated account manager for TDC and the Work Based Learning Manager had had regular monthly meetings with them to discuss actions and progress towards meeting the improvements required by Ofsted. The ESFA account manager had approved the development plan and the meetings had moved from monthly to quarterly as a result of the progress that had been made.

The Development Plan was almost complete, with a small number of activities left to complete and identified by the RAG rating.

As a consequence, a Career Track self-assessment report and its accompanying quality improvement plan had been drafted and would soon replace the development plan as the monitoring tool for quality, progress, development and achievement. This was an expectation of Ofsted and when complete it would be shared with them and the ESFA.

The Chairman asked if the removal of the temporary Training Assessment Officer post at the end of December 2022 would cause a problem to which the Work Based Learning Manager (Debianne Messenger) replied that this would be covered by the return of the Training Assessment Team Leader to their normal duties.

A member of the Committee asked whether the membership of the Apprenticeship Governance Board had been reviewed in order to ensure a good mix of personal qualities, expertise et cetera. The Assistant Director (Partnerships) (Anastasia Simpson) confirmed that this had been done.

After detailed discussion it was **RESOLVED** that –

- (d) the contents of the report be noted; and
- (e) the Committee continues to approve the Development Plan and endorse the actions being taken.

13. REPORT OF THE DEPUTY CHIEF EXECUTIVE - A.3 - CORPORATE RISK UPDATE

The Committee considered the updated Corporate Risk Register, which had last been submitted to it in March 2022.

Although no changes had been identified as being required at this time, following a recent review, the Corporate Risk Management Framework had been included at Appendix A to the Deputy Chief Executive's report for Members' information.

A full review of the corporate risks within this document had been conducted by the Assurance and Resilience Manager with a view to ensuring that the Council was considering the correct items.

It was reported that a review of the Council's Business Impact Assessments was currently being undertaken by the Assurance and Resilience Manager in order to ensure that the Council identified the operational and financial impacts resulting from any potential disruption of business functions and processes. It would also consider how the Council could recover and continue to provide a service to residents in such circumstances.

Members were aware that the Council was dealing with some ongoing issues relating to Corporate IT that still needed to be resolved but those were moving forward at a reasonable pace, to ensure that the Council was not put at risk of cyber attack and was geared towards identifying the weaknesses throughout the authority which could make the Council vulnerable. This included stopping staff accessing TDC emails on their personal devices.

The Committee was reminded that the Council was experiencing difficulty in recruiting in some areas of the Council. The risk score had been increased to reflect this. It was hoped that this would be resolved in the next 6 months.

Given the various issues that continued to emerge from major changes / events within the national and global 'landscape', it was timely to undertake a wider review of the Corporate Risk Register heading into 2023/24. This would be undertaken by senior Officers, in consultation with Members, during the coming months. The changes to the Corporate Risk Register set out in this report therefore reflected a limited number of changes.

The table set out below detailed all amendments to the Risk Register since it had last been considered by the Committee in March 2022:-

Risk Register Item	Amendments / Comments
New Risks Identified	None
Risks Removed	None
Risk Scores Amended	Item 4a – Loss of Key Staff – residual and inherent risk changed from 12 to 16. Due to the difficulties in council

	<p>recruiting.</p> <p>Item 4b – Lack of Capacity to deliver core services - residual and inherent risk changed from 12 to 16. Due to the difficulties in council recruiting.</p>
Risk number changed	None
Risks Amended	<p>Item 1b - Catastrophic IT network failure – change in main wording relating to infrastructure response and controls.</p> <p>Item 1c - Ineffective communication / management of information – update on main wording relating to cybersecurity.</p> <p>Item 1d - Ineffective Cyber Security Physical and Application (software) Based Protection Management – updates to main wording relating to cyber security initiatives.</p> <p>Item 2b – Community Leadership Projects – changes to main wording relating to working within the health structure.</p> <p>Item 2e – Essex Family/Family Solutions - main wording changed to reflect that additional funding has been obtained for additional family solutions post in Harwich.</p> <p>Item 2f – Garden Communities – current action updated relating to the development plan and providing a more detailed framework.</p> <p>Item 3a – Member Conduct – main text updated relating to the training provided for members and the code of conduct requirements.</p> <p>Item 3b – Failure to comply with legislative requirements – update to current actions. Addition of court claims for damages to service delivery.</p> <p>Item 3c – Health and Safety – main wording changed to reflect risk assessment review being completed and review of lone worker devices.</p> <p>Item 3d – Fraud and Corruption – current action amended to relating to fraud awareness training.</p> <p>Item 4a – Loss of Key Staff – current action updated to explain the difficulties in recruiting.</p>

	<p>Item 4b – Lack of capacity to deliver core services - current action updated to explain the difficulties in recruiting.</p> <p>Item 6a – Loss of sensitive and/or personal data – update to main wording relating data breaches reporting arrangements.</p> <p>Item 6b - Disconnection from PSN Network - change in wording to reflect the improvements being undertaken in cybersecurity.</p> <p>Item 7a – Local Plan – main text updated relating to review of plan.</p> <p>Item 9a - Ineffective Emergency Planning – change to main text to reflect the increase in emergency planning incidents.</p> <p>Item 9b – Ineffective Business Continuity Planning – update to main text relating to changes in the responsibilities of business continuity and the actions taken.</p>
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The Committee was advised that the Fraud and Risk Team continued to oversee the Council’s Risk Management supported by the Council’s Internal Audit Team. The table below set out the work currently being undertaken:-

Agreed Action	Current Position
Management Team to promote the importance of operational risk management within the organisation and ensure that Senior Managers implement a process for identifying and mitigating risks in coordination with the Assurance and Resilience Manager (formally Corporate Fraud and Risk Manager)	<i>“The Assurance and Resilience manager (formerly the Fraud and Risk Manager) continues to work with Management Team to effectively promote the importance of operational risk management within the Council and continues to attend management team meetings (via Teams) on a quarterly basis and provides monthly updates for any urgent matters identified.”</i>
One to one meeting will continue to take place between Senior Managers and the Assurance and Resilience manager (formally Corporate Fraud and Risk Manager) to identify and record key operational risks within their service areas. Support to be provided by Internal Audit if required	<i>“This task is now completed, and the review of the corporate risk register is now complete. Due to changes in responsibilities a review is now being undertaken with all services relating to their business continuity plans.”</i>

Follow Up Item

Arrange Risk Management training for all departments across the Council.	<i>“No suitable Risk Management training has been identified at this time, but this will be given priority and implemented by March 2023.”</i>
Review carried out relating to the effectiveness of the current control measures in place to identify inherent risk.	<i>Review complete.</i>

The Chairman asked for an update on the risks relating to Cyber Attacks. The Assurance and Resilience Manager (Clare Lewis) replied that restrictions had been placed on the use by staff of their personal devices to access Council emails and documents et cetera. The Assistant Director (Finance & IT) also replied that the National Cyber Assessment Framework was being looked at and also that that a Member Task and Finish Working Group was also scrutinising the issue of cyber security.

RESOLVED that the updates provided to the current Corporate Risk Register be noted.

14. REPORT OF THE ASSISTANT DIRECTOR (FINANCE & IT) - A.4 - TABLE OF OUTSTANDING ISSUES

The Committee had before it a report on the progress of outstanding actions identified by the Committee along with general updates on other issues that fell within the responsibilities of the Committee (report A.4).

Members were reminded that a Table of Outstanding Issues was maintained and reported to each meeting of the Committee. This approach enabled the Committee to effectively monitor progress on issues and items that formed part of its governance responsibilities.

Members also heard that updates were set out against general items and the Annual Governance statement within Appendices A and B respectively and that to date there were no significant issues arising from the above, with work remaining in progress or updates provided elsewhere on the agenda where appropriate.

Other issues**Statement of Accounts 2020/21**

It was reported that the Statement of Accounts 2020/21 remained subject to the conclusion of the work of the External Auditor. At the time of this meeting, the associated report of the External Auditor was yet to be received as they continued their necessary audit work.

Aphrodite Lefevre, representing the Council’s External Auditor, BDO LLP, attended the meeting via Microsoft Teams.

The Chairman reminded Members that the responsibilities of the Audit Committee included:-

- approving the Council's Statement of Accounts;
- providing Independent Assurance of the Adequacy of the Risk Management Framework; and
- considering the work and recommendations arising from both internal and external audit reports.

The Chairman also stated that the External Auditor was now a year behind in providing its view and opinion on the Council's 2020/2021 Statement of Accounts and its Financial Strategy. He felt that the Audit Committee now needed clear advice on how it could discharge its responsibilities in those circumstances, given the lack of clear, documented reports from the External Auditor, which had been sorely missed.

Ms Lefevre responded by stating that she sincerely regretted the position that this Council was in, but that the delay had been substantially caused by issues outside of her control and ability to influence. A substantial amount of work on the Statement of Accounts had been completed which was now undergoing the required 'quality control' process. No substantial issues or weaknesses had been discovered to date. Unfortunately, the Auditor working on the Accounts had left BDO and there had been a delay in finding a replacement. There was now a new Auditor in place but they were inexperienced and therefore required a lot of 'hands on' guidance at this time. Ms Lefevre continued to hold regular meetings with the Council's Management Team and expected to be able to submit a final report to the next meeting of the Committee. Ms Lefevre also undertook to give an assurance in writing that there were no substantial issues with the Council's Accounts for 2020/2021.

The Assistant Director (Finance & IT) (Richard Barrett) informed Members that an update on the Council's financial position would be submitted to the next meeting of the Cabinet on 7 October 2022.

RIPA – Regulatory Investigatory Powers Act 2000

The Committee was informed that this Authority had not conducted any RIPA activity in the last quarter and it was rare that it would be required to do so.

Redmond Review

Members were informed that as further progress was announced by the Government, updates would be provided to future meetings of the Committee, which would hopefully set out the necessary practical steps to implement the recommendations made as part of the Review.

Planning Enforcement Policy

The Committee was advised that the draft Planning Enforcement Policy had been presented to the Planning Committee at its meeting held on 1 September 2022 and had been subsequently adopted, subject to some minor amendments. The Planning Committee had also resolved that performance against the Planning Enforcement Policy be reported to it on a regular basis. The Executive Projects Manager (Governance) (Karen Townshend) reported an update provided by the Planning Manager (John Pateman-Gee).

The Chairman stated that:-

- a) he had concerns as to whether the staffing resources would be adequate to implement the Planning Enforcement Policy;
- b) he felt that an audit should be carried out of the planning enforcement service; and
- c) he had concerns as to whether the Policy had, in fact, been formally adopted given the amendments made and the decision made by the Planning Committee on 1 September 2022.

The Assistant Director (Finance & IT) (Richard Barrett) responded that he would take those matters up at Management Team level and with the Planning Portfolio Holder (Councillor Bray).

After discussion, the Committee **RESOLVED** that it noted the progress made against the actions set out in Appendices A and B of item A.4 of the Report of the Assistant Director (Finance & IT).

The meeting was declared closed at 11.52 am

Chairman