AUDIT COMMITTEE - Table of Outstanding Issues (January 2023) - 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.	Following the consideration of the Anti-Fraud and Corruption Strategy last year, it was resolved that: 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.	Assistant Director Governance	The development of a Formal Training Programme remains ongoing which will include: 1. Joint general training with other Essex Authorities. 2. Statement of Accounts training, timing of which remains subject to the reporting of the accounts to the Committee. Dedicated sessions for Audit Committee Members are currently being arranged to cover the following topics: The role of Internal Audit Anti-Fraud and Corruption Strategy Corporate Governance and Assurance in a Local Authority setting Role and appointment of External Audit Risk Management	**Given the Local Elections in May 2023 the formal training programme will now be finalised in readiness for potentially new members of the Committee from that date onwards.**

			The above are subject to external training providers' availability	
Planning Enforcement		Planning	Following the questions raised by the Committee at its September 2022 meeting, an update via e mail was provided to the Committee Members shortly after. This included the commitment to provide a further update to the January 2023 meeting of the Committee.	**Please see main body of the report for the update provided by the Planning Service.**

AUDIT COMMITTEE - Table of Outstanding Issues (January 2023) – ANNUAL GOVERNANCE STATEMENT ACTIONS 2021/22

Governance Principle & Issue	Required Action(s)	Update / Additional Comments
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.	• Review of project outcomes being undertaken by the Project Board to support future decision making and delivery. • Continuation of the roll out of the functionality of Modern.gov over a phased approach in 2021/22.	ON-GOING in 2022/23 - The outcome from key projects will be reported to Members following completion of the associated project. 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.
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.	Finalise the operational capacity review and implement any recommended and approved staffing structures.	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. Phase 2, including Housing and Environment, Building and Public Realm and Partnerships is planned to be finalised in Q4, which should conclude the current council wide restructuring process.
Determining the interventions necessary to optimise the achievement of the intended outcomes.	As part of the Back to Business and Recovery Plan: • Undertake a corporate review of the Council's operational assets to prioritise spending	Completed – this relates to the first two bullet points with associated actions now forming part of alternative processes within in the Council; although they have been delayed due to the significant financial challenges that the Council

Managing risks and performance through robust internal control and strong public financial management. 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.	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; • 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.	currently faces as set out in the long term financial forecast. As previously discussed, this will form part of the planned work of Internal Audit during the year, which will also reflect any learning points that may emerge from the national public inquiry currently underway.
Defining outcomes in terms of sustainable economic, social and environmental benefits. Determining the interventions necessary to optimise the achievement of the intended outcomes. To set out the Council's vision following the Council's Climate Emergency declaration of the Council's activities being 'carbon neutral' by 2030.	• Prepare an Action Plan for approval by both the Cabinet and Council to form part of the Council's Policy Framework.	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. 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.
Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law.	• Review of the Council's Equality and Diversity strategy, policies and procedures • Developing the Council's approach and adopting principles for community engagement	The Council's Equality and Diversity strategy consultation period has concluded, with the strategy proposed for consideration by the Cabinet in January 23.

Ensure the Local Code of Corporate Governance and key policies and procedures are up to date. **Ensuring openness and comprehensive stakeholder engagement.** Establishing a corporate framework to support community engagement.		In respect of the Council's approach to community engagement this remains subject to the development of key priorities and actions over the remainder of the year and into 2023/24. This will be a key action for consideration by the new administration from May 2023, as it develops its key priorities and actions.
Implementing good practices in transparency, reporting and audit to deliver effective accountability. Delegated decision making.	• Awareness and further strengthen good decision making incorporating the Council's policies and framework.	ON-GOING in 2022/23 - Increase the understanding of key principles including consultation, business planning, budget, and procurement, legal. Concept paper and PIDs to be completed comprehensively to ensure successful delivery within the governance framework.
Managing risks and performance through robust internal control and strong public financial management In terms of business continuity this is especially important given the current global/economic climate	• 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.	Q3 Service Position Statements, incorporating the Governance Checklist, have been completed by all service areas. The results were presented to and considered by Management Team, along with the identification of common themes. This exercise will continue throughout 2022/23 and 2023/24.

Defining outcomes in terms of sustainable economic, social and environmental benefits. Determining the interventions necessary to optimise the achievement of the intended outcomes.	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.	This remains under review and subject to securing the additional capacity required to deliver a number of corporate activities and actions.