

AUDIT COMMITTEE - Table of Outstanding Issues (March 2023) - 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 development of a Formal Training Programme remains ongoing which will include:</p> <ol style="list-style-type: none"> 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. <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>Given the Local Elections in May 2023, it is anticipated that the first training session, ‘Your Role on The Audit Committee’, will be delivered prior to the proposed 29 Jun 23 meeting of the Committee. A further module, ‘Reviewing Audit Committee Reports Effectively’, will be delivered at a later date. Further training opportunities will be explored in response to the items listed.</p>

			The above are subject to external training providers' availability	
Planning Enforcement	<p>At its meeting on 26 January 2023, the Committee resolved:</p> <p>That it will re-examine, in due course, the Planning Enforcement function as regards to its effectiveness and efficiency, once the new Policy is fully implemented and all enforcement staff are in place.</p>	Assistant Director, Strategic Planning and Place	An update will be provided during 2023/24.	Once the new Policy is implemented and all enforcement staff are in place

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

Governance Principle & Issue	Required Action(s)	Update / Additional Comments
<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. • Continuation of the roll out of the functionality of Modern.gov over a phased approach in 2021/22. 	<p>ON-GOING in 2022/23 - The outcome from key projects will be reported to 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 2023/24. 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>	<p>Finalise the operational capacity review and implement any recommended and approved staffing structures.</p>	<p>Building, Public Realm, Housing and Environment implementation date was 01 Mar 23 with the recruitment phase currently being conducted. Partnerships consultation period has concluded and is awaiting final sign off.</p>
<p>Determining the interventions necessary to optimise the achievement of the intended outcomes.</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 	<p>COMPLETED – this relates to the first two bullet points with associated actions now forming part of alternative processes within the Council; although they have been delayed due to the significant financial challenges that the Council</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>from an associated reserve over the next few years;</p> <ul style="list-style-type: none"> 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. 	<p>currently faces as set out in the long term financial forecast.</p> <p>As previously discussed, this will form part of the ongoing work of Internal Audit, which will also reflect any learning points that may emerge from the national public inquiry currently underway.</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 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>COMPLETED - 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>The Corporate Director, Place and Economy, will attend a future scheduled meeting of the Committee in 2023 to present to Members a two year progress report on the Council's Climate Change Action Plan.</p>
<p>Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law.</p>	<ul style="list-style-type: none"> Review of the Council's Equality and Diversity strategy, policies and procedures Developing the Council's approach and adopting principles for community engagement 	<p>COMPLETED The Council's Equality and Inclusion Strategy 2023-27 was agreed by Cabinet on 27 January 2023.</p>

<p>Ensure the Local Code of Corporate Governance and key policies and procedures are up to date.</p> <p>Ensuring openness and comprehensive stakeholder engagement.</p> <p>Establishing a corporate framework to support community engagement.</p>		<p>COMPLETED - The Council's Community Engagement Strategy was adopted by Cabinet at its October 2022 meeting.</p> <p>As part of the implantation phase an Officer Working Group has been established along with work being undertaken with the various departments across the Council to embed the associated processes.</p>
<p>Implementing good practices in transparency, reporting and audit to deliver effective accountability.</p> <p>Delegated decision making.</p>	<ul style="list-style-type: none"> Awareness and further strengthen good decision making incorporating the Council's policies and framework. 	<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 be completed comprehensively to ensure successful delivery within the governance framework.</p>
<p>Managing risks and performance through robust internal control and strong public financial management</p> <p>In terms of business continuity this is especially important given the current global/economic climate</p>	<ul style="list-style-type: none"> 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. 	<p>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.</p> <p>Q4 Service Position Statements will be completed in due course.</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>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>This remains under review and subject to securing the additional capacity required to deliver a number of corporate activities and actions.</p>