

AUDIT COMMITTEE - Table of Outstanding Issues (July 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, the first training session, ‘Your Role on The Audit Committee’, was delivered in June 23.</p> <p>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 (July 2023) – ANNUAL GOVERNANCE STATEMENT ACTIONS 2022/23

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 2022/23 – completed areas – training record for Councillors, TDC representatives on outside bodies, E petitions function, automated e mails, submission of final reports for Planning Committee, Cabinet, Council, Committee and Management Team dates published, Environmental Health licensing decisions published, report writing functionality. 	<p>On-Going / Outstanding - The outcome from key projects will be reported to the Project Board / Members following completion of the associated project.</p> <p>On-Going / Outstanding - 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, which includes - development of the report functionality, Planning Committee reports template review, Planning Committee automated emails to Town and Parish Councils.</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>Completed - Building, Public Realm, Housing and Environment implementation date was 01 Mar 23 with the recruitment phase currently being conducted.</p> <p>Partnerships restructure completed with the associated recruitment process underway.</p>
<p>Determining the interventions necessary to optimise the</p>	<p>As part of the Back to Business and Recovery Plan:</p>	<p>Completed – this relates to the first two bullet points with associated actions now forming Part of alternative processes within the Council;</p>

<p>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>	<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; • 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>although they have been delayed due to the significant financial challenges that the Council currently faces as set out in the long term financial forecast.</p> <p>On-Going / Outstanding - 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 Council's corporate monitoring arrangements.</p> <p>On-Going / Outstanding - 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 Jan 23.</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 22 meeting.</p> <p>As part of the implementation 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 / Outstanding - Increase the understanding of key principles including consultation, business planning, budget, and procurement, legal. Concept papers and PIDS to 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>	<p>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>	<p>COMPLETED - Q3 Service Position Statements, incorporating the Governance Checklist, were completed by all service areas. The results were presented to and considered by Management Team, along with the identification of common themes.</p>

		Q4 Service Position Statements completed by services and presented to Management Team.
<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>	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.	On-Going / Outstanding - This remains under review and subject to securing the additional capacity required to deliver a number of corporate activities and actions.