

AUDIT COMMITTEE - Table of Outstanding Issues (October 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>	Director of Planning	<p>The Planning Enforcement Policy and associated Harm Risk Assessment has been updated to reflect the recommendations of the Resource & Services Overview & Scrutiny Committee following a dedicated Task & Finish review. The updated policy is being reported to the Planning Committee on 28th September 2023 for its formal adoption.</p> <p>The Planning Enforcement Team is now fully staffed with permanent Officers and all temporary agency support has ceased. The number of recorded live/outstanding enforcement complaints has halved in size between June 2022 and September 2023 following a fundamental review of cases.</p> <p>Planning Enforcement Training was provided for Members in September 2023 and further training is proposed for Town and Parish Councils.</p> <p>A new Task & Finish Group is looking into Enforcement, including</p>	Further updates will be provided to the Audit Committee following any recommendations from the current Task & Finish Group.

			<p>certain aspects of Planning Enforcement had its inaugural meeting on 14th September 2023 where the Planning Portfolio Holder and Director of Planning were in attendance to update Members on improvements that have been made in recent months. An action plan setting out further proposed improvements to the service is being developed, drawing on the Overview & Scrutiny recommendations.</p>	
--	--	--	---	--

AUDIT COMMITTEE - Table of Outstanding Issues (October 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 outcome 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 – The outcome from key projects will be reported to Members following completion of the associated project. Upcoming reports will include Jaywick Flexible Workspaces, Starlings and the Office Transformation Project.</p> <p>On-going – Modern.gov remains an on-going and live project with additional functionality planned to be rolled out during 2023/24. The delivery team have been working with the new system owner's Civica, together with the Council's IT Team.</p> <p>The new, automated process to Town and Parish Councils for Planning notifications has been rolled- out.</p>
<p>Developing the Council's entity, including the capacity of its leadership and the individuals within it.</p> <p>Effectively manage the transition to a new Administration following the local elections in May 2023.</p>	<ul style="list-style-type: none"> • Continuation of delivery of the Member Development Programme. • Cabinet focus on new Corporate Plan, project prioritisation, financial sustainability and robust decision-making. 	<p>On-going – The emerging Corporate Plan and vision was approved by Cabinet in July, subject to public consultation, which closed on 25th September 2023. The outcome of the consultation will be reported to All Member Briefing and Informal Cabinet in October, with reports to Cabinet and Council in November. Following adoption of the Corporate Plan, Cabinet's draft priorities will be proposed at December's Cabinet meeting. The delivery of business as usual continues supported with</p>

		<p>regular briefings with individual Portfolio Holders and Cabinet.</p> <p>Draft Departmental Plans within services have been produced and discussed with Portfolio Holders, with capacity and the identification of resources required for delivery and prioritisation being considered as part of the process. The plans will require review alongside emerging the Corporate Plan and Priority setting process.</p>
<p>Determining the interventions necessary to optimise the achievement of the intended outcomes.</p> <p>Managing risks and performance through robust internal control and strong public financial management.</p>	<ul style="list-style-type: none"> • Review of existing Risk Management / Business Continuity arrangements. • Conduct an audit review in relation to the effectiveness of the Council’s response to COVID-19, including a <i>review of the lessons learnt from the Council’s response</i> and longer-term consequences. • Review of the effectiveness of the Audit Committee. • 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>On-going – It is planned to undertake a review during the second half of 2023/24 and present recommendations / options to a future meeting of the Audit Committee.</p> <p>This continues to 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>It is planned to undertake a review in consultation with the Audit Committee and other key partners during the second half of 2023/24 and develop an associated action plan as necessary.</p> <p>The recommendations emerging from the Redmond review will be kept under review along with the identification of an action plan as necessary.</p> <p>This will be undertaken alongside the new Corporate Vision once adopted.</p>

		<p>The above remains subject to securing the additional capacity required to deliver a number of corporate activities and actions.</p>
<p>Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law.</p> <p>Maintaining an up to date Local Code of Corporate Governance along with key policies and procedures.</p>	<ul style="list-style-type: none"> Review and update the Local Code of Corporate Governance and key policies and procedure. 	<p>On-going - The commitment remains in place to undertake this review during 2023/24.</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 strengthening of good decision making incorporating the Council's policies and framework. 	<p>On-going – Work remains in progress to 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>The LUF and CRP projects are planned to be reported to Cabinet in Oct 2023, which includes the identification of a proposed delivery structure.</p> <p>It is planned to undertake/continue a number of activities to increase the understanding of key principles including consultation, business planning, budget, and procurement, legal requirements. Concept paper and PIDs to completed comprehensively to ensure successful delivery within the governance framework.</p>

		<p>This will also focus on robust project management, to provide oversight on financial and non-financial issues especially in key areas such as: Levelling Up Fund / Regeneration Project, waste contract renewal, and housing review recommendations.</p> <p>External funding guidance to be produced, incorporating existing requirements, due to the level of external funding being applied for and managed by the Council.</p> <p>There have been recent concerns with proposed decision making and project management in a particular service area. The Monitoring Officer and Officers within the Governance Directorate have been providing advice and guidance with a dedicated training session scheduled for Oct 2023.</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"> • Departmental Plans to be subject to review to reflect any updated Council objectives and priorities including the associated management of risk. • Develop the financial planning process with the aim of strengthening the Council’s long term financial sustainability. 	<p>On-going – During 2023/24 reviews of the Departmental Plans will be undertaken to align with the new Corporate Vision and Risk Management approach, along with any Peer Reviews as relevant.</p> <p>Review to incorporate resources / capacity to deliver priorities, projects and service provision.</p> <p>An updated financial forecast will be presented to Cabinet on 06 Oct 2023, which will include the development of the framework in which to identify</p>

		<p>the necessary savings to support the Council's long-term financial sustainability.</p> <p>The dedicated / regular Officer Management Team meetings will continue to be developed during the year with a focus on financial / non-financial issues along with performance and delivery.</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"> • Preparation / reporting updates against the Climate Change for approval by both the Cabinet and Council to form part of the Council's Policy Framework. 	<p>On-going – The Corporate Director, Place and Economy, will attend this meeting of the Committee to present to Members the governance arrangements relating to the delivery of the Council's Climate Change Action Plan.</p>